



Timaru District Council

Annual Plan 2014-15

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Mayor / Chief Executive Message

'Roads, rates and rubbish' has always been a phrase associated with local government. The reality is - it couldn't be further from the truth. Roads and rubbish are important, as are rates to help fund Council work, but you get so much more for your dollar than the road outside your property or your wheelie bin being emptied every week.

The Council's plans for the coming year's work are outlined every year through this document - the Annual Plan. This year, it implements year three of our main strategic planning document, the Long Term Plan.

What you will get for your dollar this year includes delivery of Council services as diverse as replacing the swings at your local kid's playground to ensuring local food premises are safe and healthy, to treating and disposing of the stuff that goes into our sewers. These are all essential to maintaining and building our community for you, your children

and their children.

Some of the key projects planned in this year's plan include:

- Commissioning and operation of the new multimillion dollar Wastewater Treatment Plant
- Converting the Factory Road bridge to two lanes
- Investigating future delivery of water supply for Timaru from the Pareora River water source
- Construction of a new 'cell' at the Redruth Landfill
- Commencement of the ten year review of the District Plan, which sets direction and regulates landuse in the district.
- Smartening up the District's Central Business districts in Timaru and smaller townships

This might be the high profile stuff, but it's only a small proportion of all the other services Council will continue to provide. Read more on the pages ahead.

Unfortunately, all of this costs, and a major source of that funding is the money you provide through paying rates. The Plan will increase overall rates by 3.73% (including inflation). This increase applies to the total amount of money to be collected through rates. The increase to your individual rate assessment will vary, depending on the value of your property, the services you receive and where you live in the district. You can see more on page 15 of this plan.

The increase compares against that forecast through the 2012-22 Long Term Plan for Year 3 of 2.53% (*excluding inflation*) or 5.1% (*including inflation*).

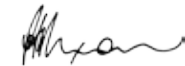
Some fees will also increase to meet the increased costs of some services.

Thanks to those who gave feedback on this year's plan. We appreciate your input and have endeavoured to incorporate changes where possible.

Over the next year, we will be reviewing our Long Term Plan and we welcome your input on that. We look forward to continuing to make Timaru District a great place to live, work and play.



Damon Odey
Mayor



Peter Nixon
Chief Executive






1 Overview

Strategic Direction

Vision

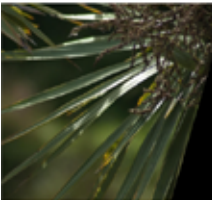
As part of the 2012-22 Long Term Plan (LTP) development, we reviewed our strategic direction and vision for Timaru District. Our four pronged vision for the district is summarised here. See the LTP 2012-22 for further information.




Lifestyle
Fantastic, sustainable lifestyle second to none - We live in a pretty special place. We want to keep it that way. We want to make it even better for ourselves, our children, their children.



Economy
Thriving and innovative economy where opportunities abound - Our economy is essential to our future. We need it to grow innovatively and sustainably.



Identity
Strong and enviable reputation and identity - We want to forge and strengthen a reputation and identity that other districts may aspire to.



Leadership
Inspiring, people-focused leadership - We want a district where we build on our strengths, minimise our weaknesses, challenge our threats and grasp our opportunities. This takes leadership.

Lifestyle

We live in a pretty special place. We want to keep it that way. We want to make it even better for ourselves, our children, their children.

This means:

- We want to ensure our communities are well serviced with essential services
- We want to maintain a humming, vibrant mix of places to go and things to do
- We feel safe walking the streets and crime rates remain low
- Our families are strong and our children and youth are provided with great opportunities to learn and grow
- Our communities are thriving, exciting places to set down roots
- We have abundant recreational, sporting and leisure opportunities
- We care for, enhance and respect the natural environment

Economy

Our economy is essential to our future. We need it to grow innovatively and sustainably.

This means:

- We build on our economy's agricultural roots and support innovative, future focused industries
- Our industries and businesses produce high quality goods and services and value the environment from which their raw materials are sourced
- Our businesses are well supported and enabled to grow
- Our district has a variety of training and employment opportunities available
- Our standard of living grows continuously
- We have balanced growth that keeps our businesses, population and youth local

Identity

We want to forge and strengthen a reputation and identity that other districts may aspire to.

This means:

- We are proud of our district - our environment, our lifestyle, our communities, our people, our success
- We build and own our identity
- Our residents are our strongest advocates - locally, nationally, internationally
- We respect and honour our heritage
- We value, encourage and celebrate cultural diversity

Leadership

We want a district where we build on our strengths, minimise our weaknesses, challenge our threats and grasp our opportunities. This takes leadership.

This means:

- We lead to inspire and enable, and barriers are proactively reduced
- Our leaders help create the environment for the future to happen
- We inspire our district's future leaders
- We plan for the future to take advantage of its opportunities and recognise and address its challenges

Community Outcomes

Community Outcomes represent “the outcomes that the Council aims in meeting the current and future needs of communities for good-quality local infrastructure, local public services, and performance of regulatory functions”.

The Council will continue to work

Outcome:

High quality infrastructure to meet community and business needs

Outcome:

Smart economic success supported and enabled

Outcome:

Communities that are safe, vibrant and growing

with numerous organisations (e.g. health, environmental, community, government departments) to contribute to the strategic direction and identify future issues.

Other agencies may also contribute to these outcomes through the activities and services they provide.

Outcome:

People enjoying a high quality of life

Outcome:

A strong identity forged and promoted

Outcome:

A valued, healthy and accessible environment

Strategic Priorities

The Council has identified four priority areas it believes are essential

Strategic Priority:

Investing in Community

The Council is an important player in the Timaru District. It provides leadership and advocacy, but also has a role in promoting and encouraging strong partnerships to ensure the most effective solutions are achieved for the betterment of the wider Timaru District.

Strategic Priority:

Promote integrated, highly liveable communities

The Council has an important role in planning for our district’s future. It needs to promote integrated planning to meet future challenges and ensure wise investment of resources. Future development of well planned, integrated, attractive and safe communities means smart thinking and taking all relevant information into account, within the legislative framework that guides local government.

to enable it to work towards the Vision and Community Outcomes.

Strategic Priority:

Support areas of economic and district strength

The Council has a role to support and enable economic growth in Timaru District to help enable our future to be realised. Areas of economic strength should be encouraged to flourish.

Strategic Priority:

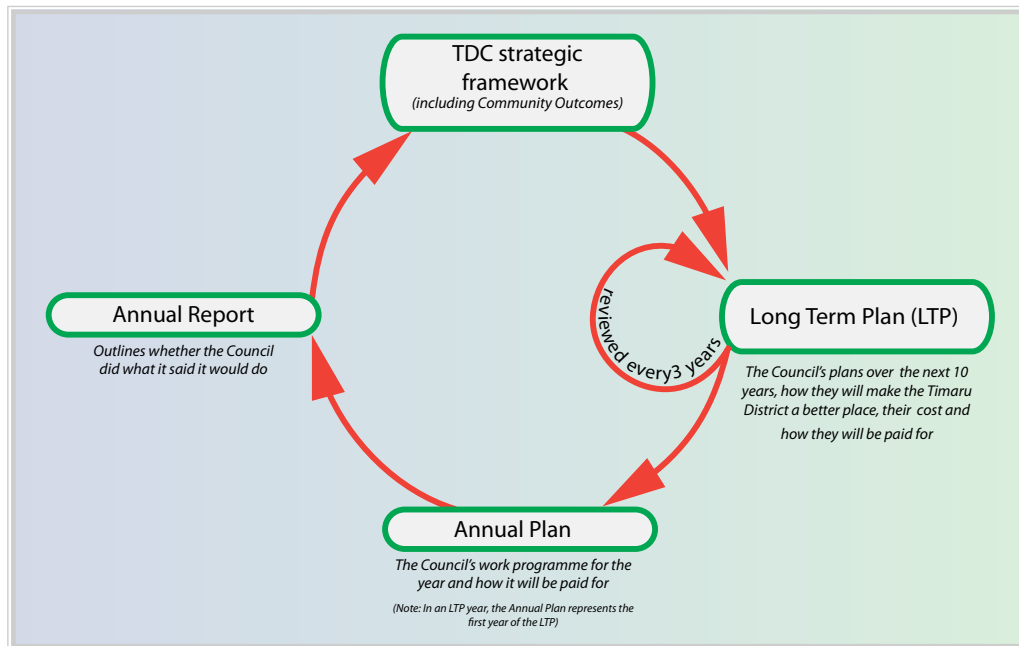
Ensure critical infrastructure meets future needs

One of the Council’s core roles is in the provision of infrastructure, both below and above ground that enables communities to survive and prosper. Infrastructure connects our communities together and is critical to our social, economic, cultural and environmental wellbeing. Continuously planning and acting to meet future needs through maintenance and development of infrastructure is a foundation for Timaru District’s future.

What's the Annual Plan?

The Annual Plan is a one-year snapshot of Council's intended work programme for the approaching financial year. It is part of a longer term planning process as illustrated. In each of the two years between the development of LTPs, a fresh look is taken at the coming year's work programme and changes considered.

The Plan outlines what the Council is planning to do, how much it will cost and how it will be paid for in 2014/15 (including how it will affect you) along with any major changes since the development of the 2012 - 22 LTP.



Draft Annual Plan 2014/15 consultation feedback and decisions

The Council received 53 submissions from groups and individuals to the Draft Annual Plan 2014/15. Popular topics included requests to establish a dog park, roading and footpaths related issues, district planning issues, rating and recreation and leisure related issues.

Council considered all of the submissions at a meeting on Tuesday 3 June. The main decisions as a result of that meeting were:

- **Dog Park** - that funding is included to establish a dog park in Timaru at a location yet to be determined
- **Rangitata - Orari Water Race scheme** - options provided for those who do not use the

scheme and have opted out of the irrigation scheme, with rating mechanisms for all water schemes to be reviewed as part of the LTP 2015 process

- **Reports** - requested on various issues including planning fees, some roading issues, the Southern Trust Events Centre fitness centre, and swimming fees

The full list of decisions can be read in the Council minutes for Tuesday 3 June, available from the Council's website - www.timaru.govt.nz.

As a result of these changes, a review of the Draft Annual Plan budget since its initial development and the reallocation of some existing projects and budgets, the total district rate take will increase 3.73%.

Increases for individual properties will vary depending on their type, value, location and services they receive.

Focus for 2014/15 – Summary of key projects

The next few pages highlight some of our planned projects and work over the next year.

All systems go at multi-million dollar Wastewater Treatment Plant

2014/15 will see the commissioning of a \$17m upgrade to the District's Wastewater Treatment Plant (see photo). This major district project will provide hugely enhanced environmental outcomes with tertiary treatment of domestic sewage through a system of

oxidation, maturation and wetland ponds. It will then be combined with milliscreened industrial wastewater and discharged via the ocean outfall.

Projects to boost recreation opportunities

Work will continue on implementing the Off-Road Walking and Biking Strategy, with \$100,000 allocated annually for this task. The strategy, which aims to improve and establish biking and walking opportunities in the district is likely to focus on the coastal track between Scarborough

and Ellis Roads subject to gaining access to the necessary land.

Upgrade programmes for local facilities will continue, with the implementation of a new security system at the Timaru library and dehumidifier replacement at the South Canterbury Museum.

Another significant parks project will be the resurfacing of the tennis courts at the Pleasant Point High school. These courts will renew the existing courts which need resurfacing, and centralise the courts in one location, with netball and basketball also using

the courts. Using an artificial turf surface is being investigated so that the surface of the courts can be used for hockey practice. The Pleasant Point Hall roof will also be replaced.

A new project included is a plan to construct additional carparks at the Caroline Bay Trust Aoraki centre to meet demand.

Major Plan Reviews underway

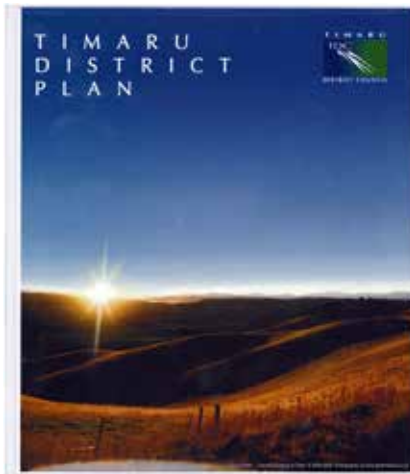
2014/15 will see the review and development of the 2015-25 Long Term Plan. This plan sets the Council's

Work continues on the construction of oxidation ponds at the Aorangi Road site in March 2014



direction, projects and funding needs over the next 10 years.

Not to be confused, a review of the Council's District Plan will commence. The District Plan sets direction for landuse in the district, including regulations about how you can use and develop your land. District Plan reviews must happen ten years after a plan is made operative, with this review planned over the next couple of years.



Facilitating Industrial growth

Council will continue with a commitment to upgrade the existing roads in the Washdyke expansion area to an industrial standard suitable

for heavy vehicles. Planned for this year is \$0.5M to widen a further section of Meadows Road with new kerb and channel and upgrading of Aorangi Road.

Locking our waste away

Funding has been budgeted to build another cell at the Redruth Landfill. Landfill cells are built to a high environmental standard to ensure any leachate is collected and treated and landfill gas can be collected and flared. The new cell is expected to last for 7 years.

New Liquor Licensing Regime in action

Full implementation of the new liquor licensing regime under the Sale and Supply of Alcohol Act will occur during 2014/15. This involves the newly established Mackenzie, Timaru, and Waimate District Licensing Committees meeting to consider all applications for new or renewed licences and manager's certificates. The Provisional Local Alcohol Policy (currently subject to appeal) will guide this decision-making once it is formally signed off.

The completed Elginshire Road connection in Washdyke



Safety improvements to key Timaru intersection

Construction of a roundabout is likely during 2014/15 to improve the Morgans Road/Barnes Street/Wai iti Road intersection, improving safety and traffic efficiency at this key Timaru intersection.

Te Moana Water supply capacity project to get underway

A \$2M water supply network upgrade is hoped to commence construction

during 2014/15, involving expansion of the Geraldine water source to supply water for the Te Moana and Geraldine communities. Initial expenditure will allow delivery of water from the Geraldine source to the Woodbury community. This will include new and upgraded pipelines and boost pumping. The project has been delayed due to the finalisation of scheme upgrade details, consideration of staging options and confirmation of project costs and funding.

Guaranteeing a future water supply for Timaru

A significant project will start in 2014/15 to investigate future delivery of water from one of the sources of the Timaru water supply. Design work will commence for the replacement of the Pareora pipeline which draws water from the Pareora River to the treatment facility in Claremont, with \$4M allocated for its replacement, provided this source is confirmed as a viable long term option.

Factory Road Bridge project to commence construction

Construction will continue on the \$3.5M widening of the existing Factory Road bridge (pictured) to two lanes this year. A contract has been confirmed, with the new bridge open by October 2015. The existing one lane bridge, which crosses the Orari River northeast of Temuka is currently controlled by traffic lights and is no longer suitable for dealing with the nature and volume of traffic using it, particularly heavy vehicles. The project will also strengthen the bridge to accommodate over twice the normal maximum heavy vehicle load. The project will be funded



The existing one-lane Factory Road bridge

62% from the NZ Transport Agency (NZTA) and 38% from ratepayers.

Keeping things moving

Footpaths, street signs, resealing, kerbs, hot mix, and bridges – all words associated with the roading and footpath network maintained and enhanced by the Council. Projects totalling well over \$10M will be designed, contracted and completed during 2014/15 ranging from the annual resealing of a selection of district roads to replacing vandalised street signs to constructing new footpaths. An extra \$100,000 has

been included for maintenance on rural and unsealed roads.

Stormwater projects continue

Projects to improve stormwater management will continue, with funding allocated for projects in Geraldine to be determined once the Stormwater Management Plan is completed, completion of the Fraser/King Street project in Temuka and Caroline Bay and Taitarakihi stormwater projects in Timaru.

First impressions count!

A project will commence in 2014/15 to replace district welcome signage, with \$120,000 allocated for this purpose.

Sprucing up our CBD's

Once design concepts have been finalised, construction will commence on a project to 'refresh' the Timaru and townships Central Business Districts (CBD). This will probably start with the Timaru CBD. Work may include improvements to furniture, paving and alterations to public spaces. \$1.1M has been allocated in 2014/15 and 2015/16 to complete the work.

Dog Park confirmed

As a result of submissions, the Council have agreed to establish a Dog Park in Timaru. Establishment of the park will occur, following the confirmation of costings, location and equipment needed. A provision of \$50,000 has been included in the budget with additional funding for operating costs.

Temuka Central Business District



Financial Overview

What will the plan cost?

The graph below shows the total amount of money Council is intending to spend on operating expenditure (costs associated with running facilities and activities from day to day [e.g. maintenance, labour costs, depreciation, contract costs, electricity]) and capital expenditure (costs of improving services or

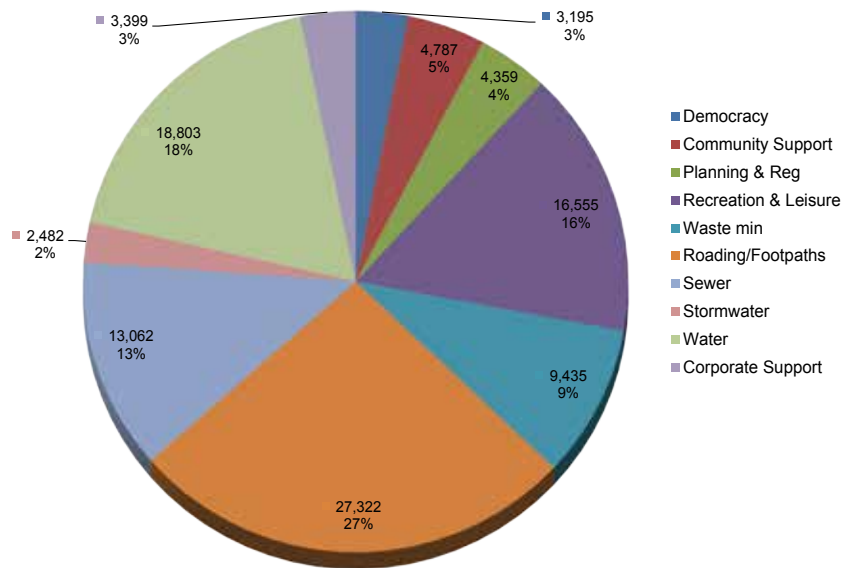
building new facilities [e.g. renewing sewage pipelines or building new facilities]).

Operating expenditure is generally funded from rates, fees and charges, subsidies, interest and dividends. Capital expenditure is generally funded from loans, reserves, subsidies and rates.

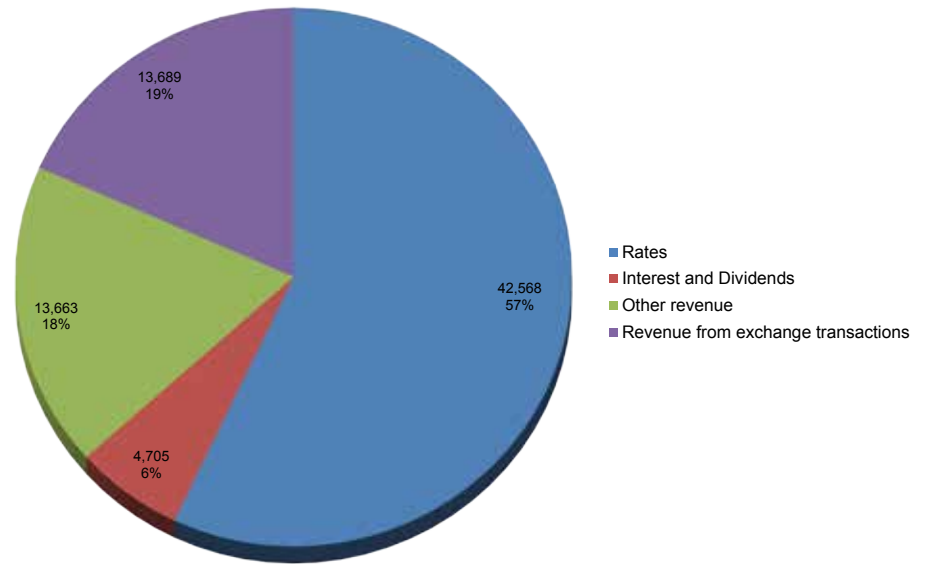
How will the plan be funded?

Expenditure is paid for using a number of sources, including rates, subsidies from government (e.g. NZ Transport Agency), fees and interest on Council investments. The graph shows where the money will come from in 2014/15.

Timaru District Council Total Expenditure 2014/15 (\$000s)



Timaru District Council Total Income 2014/15 (\$000s)



Rates 2014/15

How will your rates change? – TDC Rates 2014/15

Total rates revenue (i.e. the total amount of money Council collects in rates across the whole district) is proposed to increase by 3.73% in

2014/15. Individual rate increases will vary according to where you live in the district, the type and value of your property, and the services you

receive. The following are rates example properties across the district based on the 2014/15 Annual Plan:

Geraldine	
Average Land Value (2012)	\$116,400
Uniform Annual General Charge	\$486.00
General Rate	\$344.55
Targeted Rates	\$1,193.76
2014/15 Rates	\$2,024.31
2013/14 Rates	\$1,972.01
% Change 13/14 to 14/15	2.65%
\$ Change 13/14 to 14/15	\$52.30
Weekly cost for 2014/15	\$38.93

Pleasant Point	
Average Land Value (2012)	\$96,500
Uniform Annual General Charge	\$486.00
General Rate	\$285.64
Targeted Rates	\$1,026.69
2014/15 Rates	\$1,798.33
2013/14 Rates	\$1,748.92
% Change 13/14 to 14/15	2.83%
\$ Change 13/14 to 14/15	\$49.41
Weekly cost for 2014/15	\$34.58

Temuka	
Average Land Value (2012)	\$71,400
Uniform Annual General Charge	\$486.00
General Rate	\$211.34
Targeted Rates	\$1,181.58
2014/15 Rates	\$1,878.92
2013/14 Rates	\$1,828.64
% Change 13/14 to 14/15	2.75%
\$ Change 13/14 to 14/15	\$50.28
Weekly cost for 2014/15	\$36.13

Timaru	
Average Land Value (2012)	\$100,100
Uniform Annual General Charge	\$486.00
General Rate	\$296.30
Targeted Rates	\$1,158.14
2014/15 Rates	\$1,940.44
2013/14 Rates	\$1,895.43
% Change 13/14 to 14/15	2.37%
\$ Change 13/14 to 14/15	\$45.01
Weekly cost for 2014/15	\$37.32

Rural 1*	
Sample Land Value (2012)	\$261,000
Uniform Annual General Charge	\$486.00
General Rate	\$276.66
Targeted Rates	\$139.93
2014/15 Rates	\$902.59
2013/14 Rates	\$863.54
% Change 13/14 to 14/15	4.52%
\$ Change 13/14 to 14/15	\$39.05
Weekly cost for 2014/15	\$17.36

Rural 2*	
Sample Land Value (2012)	\$1,300,000
Uniform Annual General Charge	\$486.00
General Rate	\$1,378.00
Targeted Rates	\$275.00
2014/15 Rates	\$2,139.00
2013/14 Rates	\$2,048.00
% Change 13/14 to 14/15	4.44%
\$ Change 13/14 to 14/15	\$91.00
Weekly cost for 2014/15	\$41.13

Rural 3*	
Sample Land Value (2012)	\$2,610,000
Uniform Annual General Charge	\$486.00
General Rate	\$2,766.60
Targeted Rates	\$445.30
2014/15 Rates	\$3,697.90
2013/14 Rates	\$3,541.40
% Change 13/14 to 14/15	4.42%
\$ Change 13/14 to 14/15	\$156.50
Weekly cost for 2014/15	\$71.11

Commercial/Industrial**	
Sample Land Value (2012)	\$308,600
Uniform Annual General Charge	\$486.00
General Rate	\$3,845.16
Targeted Rates	\$1,454.13
2014/15 Rates	\$5,785.37
2013/14 Rates	\$5,595.07
% Change 13/14 to 14/15	3.40%
\$ Change 13/14 to 14/15	\$190.30
Weekly cost for 2014/15	\$111.46

* These example properties do not include targeted rates for water supply, wastewater or solid waste

** This example property only includes one targeted rates for water supply, wastewater and solid waste

Please note that all figures in the examples are GST inclusive at 15%

Putting rates in perspective

A Timaru property with an average land value of \$100,100 will pay \$1,940.44 in rates, an increase of 2.37% over 2013/14. For the average Timaru residential ratepayer, this works out at \$5.32 per day or \$37.32 a week.

Compared with other services, this is good value for the variety of services the Council provides. The level of increase for individual ratepayers will vary according to your property value and type, where you live in the district and the services you receive.

Compare this to what you pay weekly¹ for:

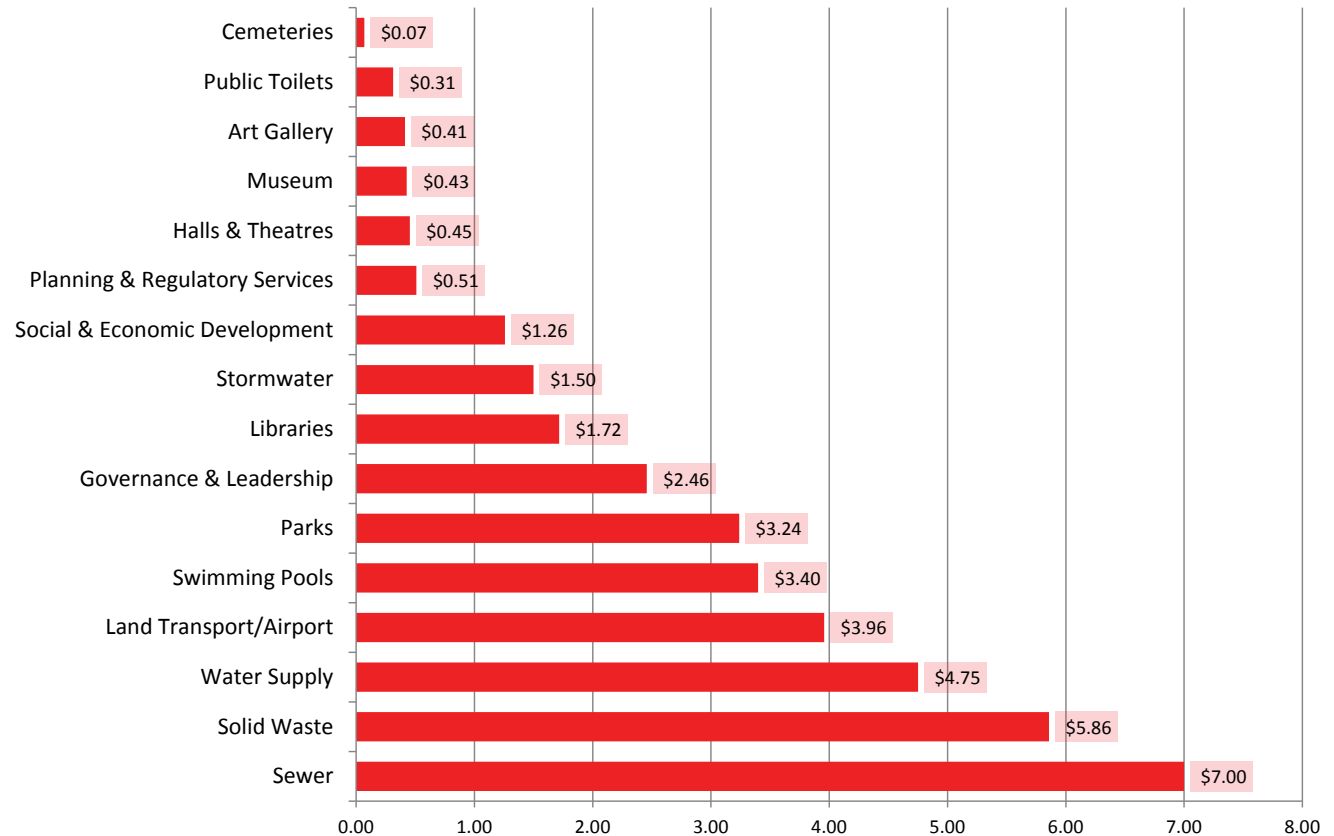
- The Timaru Herald \$6.30 per week
- Power² \$39.23 per week
- Sky Television³ \$16.93 per week
- Phone/Broadband⁴ \$19.62 per week
- Bread/Milk⁵ \$36.25 per week

➤ Rates **\$37.32 per week**

1. Weekly figures are approximate and include GST
2. Based on monthly expenditure of \$170
3. Based on Sky Basic Package and Sky Sport
4. Based on standard 80GB Telecom Broadband Plan
5. Based on 5 loaves at \$3.50 per loaf and 10 litres of milk at \$3.75 per 2 litres

The graph shows how much this property will pay weekly for Council services, such as swimming pools and water supply.

Rates per week for Council services 2014/15 (GST Inclusive)



Main Changes from Year 3 of the 2012 – 22 Long Term Plan

The 2014/15 work programme in the Long Term Plan was set in June 2012. Since then, there have been numerous changes to circumstances, new priorities, further information has become available and government legislation has changed. Some key variations are summarised below:

- Social Housing units refurbishment project – A project continues to ensure all social housing units are adequately insulated and have appropriate bathroom facilities. This will be Year 2 of a three year project, with \$174,000 allocated, funded via internal loan and subsidy.
- Long Term Plan 2015-25 development – additional funding has been included for this work due to government changes to legislation.
- Caroline Bay Trust Aoraki Centre – additional funding included for extra carparking and purchase of inflatables to meet demand.
- Royal Arcade roof - additional funding included for replacement

due to an identified need.


- Dog Park - Council have decided to establish a dog park in Timaru with \$50,000 capital funding and \$11,000 operational funding included in the plan.
- A number of projects have had funding carried forward from 2013/14 or delayed for various reasons such as design work still underway, delays in contractors, weather delays, work not yet required or further investigations required. These include:
 - Art Gallery - Lighting upgrade
 - Footpath renewals
 - Factory road bridge widening
 - Sewer small mains renewals and sewer trunk renewals
 - Stormwater - Gleniti Dams
 - Urban Water supplies - reticulation and service renewals
 - Timaru Water Supply strategy
 - Te Moana Water supply network capacity project
 - Downlands Water Supply/ Tengawai Trunk main replacement

- Library - Carpet replacement delayed until 2015/16
- Theatre Royal - Carpet replacement delayed until 2015/16
- Theatre Royal - Seat replacement delayed until 2015/16







Further information and variations are summarised in Section Two.

Your Council - Governance Summary

The Timaru District Council was established on 1 November 1989 following local government reorganisation. It comprises the former Timaru City, Geraldine and Temuka Boroughs and the Strathallan County areas. The current Council, elected in October 2013, is:

Mayor		Phone (work)	Phone (home)	Email
	Damon Odey	(03) 687 7200	(03) 684 9325	mayorspa@timdc.govt.nz

Councillors		Ward	Phone (home)	Mobile	Email
	Kerry Stevens	Geraldine	(03) 693 7442	021 043 6651	kerry.stevens@timdc.govt.nz
	Richard Lyon (Deputy Mayor)	Pleasant Point - Temuka	(03) 614 7369	0274 269 735	richard.lyon@timdc.govt.nz
	Pat Mulvey	Pleasant Point - Temuka	(03) 615 8130	027 309 0500	pat.mulvey@timdc.govt.nz

Councillors		Ward	Phone (home)	Mobile	Email
	Anthony Brien	Timaru	(03) 686 0275	027 623 7158	anthony.brien@timdc.govt.nz
	Peter Burt	Timaru	(03) 688 4002	027 688 2013	peter.burt@timdc.govt.nz
	Steve Earnshaw	Timaru	(03) 686 6884	027 433 5862	steve.earnshaw@timdc.govt.nz
	David Jack	Timaru	(03) 686 9320	021 770 000	dave.jack@timdc.govt.nz
	Tracy Tierney	Timaru	(03) 684 7743	027 438 0159	tracy.tierney@timdc.govt.nz
	Steve Wills	Timaru	(03) 686 9072	027 621 8404	steve.wills@timdc.govt.nz

Community Boards

Geraldine	Phone	Email
Wayne O'Donnell (Chairperson)	693 7066	w.d.odonnell@xtra.co.nz
Jarrold Marsden (Deputy Chairperson)	693 7308	marsdeneng@gmail.com
Shaun Cleverley	693 9300	shaun@vlime.co.nz
Jan Finlayson	693 7297	janfinlayson@xtra.co.nz
Chris Fisher	697 4840	rochelle.chris@xtra.co.nz
McGregor Simpson	693 9696	margesimpson@clear.net.nz

Also Geraldine Ward Councillor: Kerry Stevens

Pleasant Point	Phone	Email
John McDonald (Deputy Chairperson)	614 7619	pleasantpoint@foursquare-si.co.nz
Neville Gould	614 7760	tengawai@slingshot.co.nz
Raewyn Hessell	614 7356	sturaehessell@xtra.co.nz
Karalyn Reid	614 7858	karalynjoyce@xtra.co.nz
Bernie Wilson	614 7097	goodstock@xtra.co.nz

Plus Pleasant Point-Temuka Ward Councillors: Richard Lyon (Chairperson) and Pat Mulvey

Temuka	Phone	Email
Paddy O'Reilly (Deputy Chairperson)	615 7790	oreillys.foodcentre@xtra.co.nz
Noeline Clarke	615 8111	j.n.clarke@xtra.co.nz
Lloyd McMillan	615 8231	mcmillan-clan@xtra.co.nz
Charles Scarsbrook	615 9444	homemade@xtra.co.nz
Alison Talbot	615 9189	steveali@xtra.co.nz

Plus Pleasant Point-Temuka Ward Councillors: Richard Lyon and Pat Mulvey (Chairperson)



Your District - Timaru District

Geography & Climate

Timaru District covers 2,737 square kilometres of South Canterbury. Two rivers naturally define its northern and southern boundaries, the Rangitata and Pareora, with the district stretching along the gentle curve of the South Canterbury coastline. Timaru District is the fourth largest district by population and sixth largest by area in the Canterbury region. It has a population density of 16.5 persons per square kilometre.

The district enjoys a temperate climate, with Timaru enjoying an annual average of 1,826 hours of sunshine and 573mm of rain.

Demographics

All statistics based on Stats NZ 2013 census or other Stats NZ data.

The estimated resident population of the Timaru District as at 30 June 2013 was 45,200. Population projections¹ indicate that over the next twenty years, Timaru District's population

¹ Projections based on Statistics NZ October 2012 projections release

is likely to remain fairly static, with slow growth or decline possible. The most optimistic growth projection is a total increase in population by 2031 of around 20% (around 8,800 people).

The population of Timaru District is expected to age significantly in the future. By 2031, 31.3% of the district's population is projected to be over 65 (2013: 20.5%). The life expectancy of Timaru District residents is expected to increase. For people born in 2026, women are projected to live to around 84.9 years (2006: 81.6 years) and men to around 80.9 years (2006: 77 years).

In 2013, 82.5% of Timaru District residents regarded themselves as European, 7.4% as Maori and 2.3% as Asian.

More females than males inhabit the Timaru District (51.4% - 48.6%).

Around 80% of Timaru District residents live in or around the four main settlements - Timaru, Temuka, Geraldine and Pleasant Point.

Households are projected to increase in the future to around 19,600 in 2016 from 18,300 in 2006.

In the Timaru District, 67.3% of households are one family households with 28.4% one person households.

Economy

The Timaru economy is strongly influenced by its agricultural heritage. Agriculture is diverse, including dairy, sheep and deer farming and land suitable for all kinds of cropping.

Significant manufacturing operations are located in the district, including Fonterra's Clondeboye dairy factory, McCain's food processing plant, DB Mainland Breweries, NZ Light Leathers, Alliance Group Smithfield plant, Silver Fern Farms Pareora plant and Barkers Fruit Processors. The district is centrally located for distribution and PrimePort provides a gateway for exports and imports.

Employment in the district is strong, with the majority of people employed in manufacturing, health care

and social assistance, retail trade, agriculture, forestry and fishing, and construction industries as at February 2013. The number of businesses in the district has slightly increased in the last few years. As at February 2013, there were approximately 5,328 businesses operating in the district. The Agriculture, Forestry and Fishing industry sector accounts for around 23% of these businesses.

Visitors are a significant contributor to the district's economy, with the district providing a gateway to the central South Island.

Our Communities

Timaru is the largest community, housing nearly two thirds (27,600 people) of the total population of the district. The next largest community is Temuka (4,120), followed by Geraldine (2,310) and Pleasant Point (1,220).

Our communities are well serviced with education, health and recreational services along with a vast range of clubs and organisations.

The South Canterbury District Health Board is the major health provider, with the Aoraki Polytechnic providing tertiary educational services throughout the South Island.

Our Environment

The diverse landscapes of the Timaru District include rolling downlands, tussock land, coastal plains and wetlands, forest remnants, river gorges and rugged mountain ranges.

The coastal plains to the north and downlands to the south are highly modified for intensive cropping, meat, wool and dairy production. Pasture and exotic woodlots dominate the modified hills and downs from Peel Forest to Cave, with occasional shrub and forest remnants. Limestone outcrops and volcanic sediment add to the diversity of the landforms.

The district is also defined by a number of waterways, including the Orari, Opihi, Rangitata, Waihi and Pareora Rivers. The Rangitata

and Pareora physically define the district and all waterways are highly valued by the community for their recreational, social, natural amenity and economic values.

The district has a number of outstanding natural features and landscapes, as well as areas of significant native vegetation habitats of native fauna. There are also numerous important heritage sites, buildings and places.





2 Work Programme

Council Activities - Summary

This section provides an overview of the Council's business, organised within the Council's nine Groups of Activities. Four of these groups are now mandatory under the Local Government Act - Roding and Footpaths, Sewer, Stormwater and Water Supply.

In preparing this Plan, the Council has considered the change to the purpose of local government in the Local Government Amendment Act 2012 which focuses on good quality local infrastructure, local public services and providing regulatory functions efficiently and effectively. The Council believes all of its existing activities as agreed through the Long Term Plan 2012-22 process fall within the scope of the purpose of local government.



Democracy



Democracy



What we do

Democracy includes the following activity:

- Governance and Leadership

Governance and Leadership

Governance and Leadership is a key activity, supporting and guiding everything else that the Council does. The elected members of the Council set direction, lead and make decisions. This is focused around progressing towards the Council's vision and community outcomes with the overall goal of improving community wellbeing.

This activity includes all work associated with the elected Council and Community Boards in Geraldine, Pleasant Point and Temuka. The elected members are the community's representatives, making decisions on behalf of and in the interests of the community. The Council and community boards are elected every three years.

Key tasks include:

- Advocacy on issues that affect the district
- Consultation with the community
- Communicating decisions, policy

- and activities
- Development and implementation of strategy and policy
- Civic functions, such as citizenship ceremonies
- Representation reviews
- Administering statutory governance functions (e.g. Standing Orders, Delegations Registers)
- Partnering with agencies
- Development and adoption of key Council planning and accountability mechanisms (e.g. Long Term Plan, Annual Report, Annual Plan).
- Maintenance of Sister City relationships with Eniwa (Japan), Weihai (China), Orange (Australia) and Orange (United States)

A further key task is monitoring and reviewing performance of the overall Council operation. This includes appointing and reviewing the performance of the Chief Executive who employs all other Council staff and manages the overall Council operation.

Our Levels of Service

Level of Service	Performance Measures/Target
Make decisions in an open, transparent manner	<p>≥ 90% main items of Council Business* held in open meetings</p> <p>Resident satisfaction with influence on council decision-making - Not surveyed 2014/15</p>
Advocate for the community	10 formal TDC submissions on issues made to agencies
Communicate with the community	<ul style="list-style-type: none"> Resident satisfaction with adequacy of council published information - Not surveyed 2014/15 Resident awareness of council published information - Not surveyed 2014/15
Monitor the Council organisation	Unmodified (clear) audit opinion for Council end of year audit and Annual Report
Meet our statutory obligations	Statutory Local Government Act planning and accountability requirements are achieved

* This refers to the main business topics on the full Council agenda and existing four standing committees

Planned Work 2014/15

Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$000's)	AP 2014/15 Budget (\$000's)	Reason for Change Status (where applicable)
O	Long Term Plan 2015-25 - Development of the Long Term Plan for 2015-25	25	65	Costs of LTP development.

Democracy – Funding Impact Statement

	Annual Plan Forecast 2013/14 \$'000	Long Term Plan Forecast 2014/15 \$'000	Annual Plan Forecast 2014/15 \$'000
SOURCES OF OPERATING FUNDING			
General Rates, Uniform Annual General Charge, rates penalties	3,098	2,990	3,213
Targeted Rates (Other than a targeted rate for water supply)	19	16	19
Subsidies and grants for operating purposes			
Fees, charges and targeted rates for water supply	6	6	3
Internal charges and overheads recovered			
Local authorities fuel tax, fines, infringement fees and other receipts			
TOTAL OPERATING FUNDING	3,123	3,012	3,235
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	1,239	1,057	1,229
Finance costs			
Internal charges and overheads applied	1,928	1,920	1,963
Other operating funding applications			
TOTAL APPLICATIONS OF OPERATING FUNDING	3,167	2,977	3,193
SURPLUS/(DEFICIT) OF OPERATING FUNDING	(44)	35	42
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure			
Development and financial contributions			
Increase/(Decrease) in debt			
Gross proceeds from the sale of assets			
Lump sum contributions			
TOTAL SOURCES OF CAPITAL FUNDING	0	0	0
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand			
- to improve the level of service			
- to replace existing assets			
Increase/(decrease) in reserves	(44)	35	42
Increase/(decrease) of investments			
TOTAL APPLICATIONS OF CAPITAL FUNDING	(44)	35	42
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	44	(35)	(42)
FUNDING BALANCE	0	0	0

Community Support



Community Support



What we do

Community Support includes the following activities provided by the Council:

- Airport
- Community Facilities (*includes Cemeteries and Public Toilets*)
- Community Funding (*includes Community Funding, Subsidised Labour*)
- Economic Development & District Promotions
- Emergency Management
- Safer Communities
- Social Housing

Airport

The Council manages the Richard Pearse airport located in the Levels area of Timaru District, about 13 kilometres northwest of Timaru. The Council owns, administers and manages the asset - the main airport facility, including the terminal building and runway.

Community Facilities

Community Facilities includes cemeteries and public toilets.

Council currently operates seven cemeteries for burial and cremation interments at Timaru, Temuka, Pleasant Point, Geraldine, Arundel, Pareora and Mesopotamia. Maintenance and interment services are provided via contract.

Council also provides 43 public toilet facilities throughout the district. Toilet facilities range from central city complexes that are open 24 hours to small long drop facilities in remote areas.

Community Funding

Community Funding involves assisting groups with projects and activities through various funding schemes, where they comply with Council policies. Annual grants are provided for organisations providing ongoing free community services, museums and established events. Funding support is also provided to groups through low interest loans. Council also administers the Creative Communities NZ fund supported by Creative NZ. This activity also includes internal grants for rate remissions, sport and recreation sewer charges, and over 80s free swimming.

The subsidised labour scheme is also provided, with work experience opportunities provided for long term unemployed.

Economic Development and District Promotions

This activity is concerned with promoting and assisting economic development and visitor opportunities in the district. This is delivered through a Council Controlled Organisation (CCO), Aoraki Development Business and Tourism (ADBT), the economic and tourism development agency for the Timaru District.

Council funds a significant portion of ADBT's work and provides financial support for events and other initiatives as they arise. Council also makes a major contribution to economic development through the infrastructure, facilities and services provided to the community. It is an advocate for district and individual businesses where needed (e.g. water irrigation).

Emergency Management

Emergency Management is concerned with communities being prepared, and responding to and recovering from emergencies when they happen. Two key activities – Civil Defence and Rural Fire – are involved, whose role is summarised by the '4Rs': Readiness, Reduction, Response and Recovery.

Civil Defence is about developing resilient communities in an effective, adaptable and sustainable way. Creating response plans, forming strong communication networks and maximising coverage occurs within the '4Rs' framework. TDC is an active member of the Canterbury Civil Defence Emergency Management Group (CDEM) and closely coordinates with neighbouring local authorities and other agencies to deliver services.

The Timaru District Council is a member of the South Canterbury Rural Fire District, whose role is to protect rural property and vegetation from the threat of fire. The Authority is a Council Controlled Organisation created by Mackenzie, Waimate and Timaru District Councils, Forest Owners Group, the Department of Conservation and the New Zealand

Fire Service. Rural Fire provides services such as volunteer training, hazard assessment, coordination, response to and recovery from incidents.

Safer Communities

Safer Communities coordinates activities and initiatives that help reduce or prevent crime, encourage restorative justice and promote a safer community.

Recent projects monitored on an ongoing basis, include:

- TAG - Totally Against Graffiti, an education and clean-up project working collaboratively with Neighbourhood Support and Community Probation Service
- Project Y, a multi-agency approach to protect young people from gangs trying to establish themselves in Timaru and actively recruiting

Safer Communities maintains strong linkages with other agencies (e.g. other government and non-government agencies).

Project Turnaround, a restorative justice programme also falls under the Safer Communities umbrella. Funded entirely by the Ministry of Justice, this programme aims to give

victims of crime and offenders the chance to meet and resolve offending in a positive and constructive way.

Social Housing

Social Housing provides affordable housing units to individuals in real need.

The Council has 236 units, spread over 27 sites in Timaru, Temuka, Geraldine, Pleasant Point and Pareora. The majority are one bedroom units, with some bedsits.

Our Levels of Service

Level of Service	Performance Measures/Target
Community facilities are well maintained, clean and safe	<p>≥ 80% satisfaction with Airport</p> <p>Overall/visitor satisfaction with Cemeteries - Not surveyed 2014/15.</p> <p>Overall/user satisfaction with Public Toilets - Not surveyed 2014/15.</p> <p>Complaints* about Public Toilet cleaning standards are ≤ 3 year average</p> <p>Cemeteries contract compliance - ≤ 10 non-complying items with Cemeteries contract</p> <p>Annual Airport Civil Aviation Authority accreditation audits identify no significant problems that prevent ongoing accreditation</p>
Plan for future provision of community facilities to meet community needs and expectations	Temuka Cemetery development plan progresses
Ensure social housing units remains tenanted	≥ 98% occupancy of Social Housing units
Maintain excellent customer service	100% of urgent Social Housing service requests responded to within 24 hours
Provide accessible, accurate cemetery records	100% Cemetery records are updated within one month
Communities are educated and informed about emergency management	Canterbury Civil Defence ECan Survey – South Canterbury - Results in all relevant survey measures remain constant or improve - Not surveyed 2014/15.

* A complaint represents when a cleaning standard is not being met, not when a request for cleaning is made. Vandalism and anti-social use of toilets can occur between cleaning, the effects of which result in a request to clean.

Level of Service	Performance Measures/Target
Emergency responders and volunteers are suitably trained, equipped and ready	<p>Civil Defence Annual volunteer training programme</p> <p>Civil Defence Emergency Operations Centre (EOC) training programme</p> <p>Rural Fire trainees are trained to entry level standards</p> <p>Registered and Trained Volunteer numbers increase</p>
Equipment is maintained and upgraded as required to maintain emergency response	Regular testing of Emergency Management Plant and equipment to defined schedules - 100% compliance with Emergency Management equipment testing regimes
Develop and maintain critical networks with partner agencies	Emergency Management and Safer Communities partnerships - Regular meetings with key partner agencies
Provide support to individuals and groups	<p>Community funding schemes managed in accordance with Council policy:</p> <ul style="list-style-type: none"> - Planned funding rounds for community funding schemes are held - Individual and Group Accountability forms are returned <p>3 Full Time Equivalent (FTE) subsidised labour positions are provided annually</p>
Respond to existing and new crime trends with community sanctioned initiatives	Safer Communities and Project Turnaround work programme contract targets are achieved
Contribute to the economic development of the Timaru District	Aoraki Development Business and Tourism Council Controlled Organisation (CCO) reports quarterly to Council

Planned Work 2014/15

Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$000's)	AP 2014/15 Budget (\$000's)	Reason for Change Status (where applicable)
O	Youth Worker Funding - funding for support of youth workers run under Safer Communities	0	25	Due to a funding change within the Ministry of Social Development, funding for the youth Workers Service was no longer available and an alternative solution was found to ensure the continuation of Youth Services for our District. This service is now being provided by YMCA, supported by Timaru District Council.
C	CS1 Public Toilets Renewals - Renewals of public toilets throughout the district.	0	32	Funding included for Winchester toilet upgrade delayed from 2013/14.
C	CS3 Temuka Cemetery Extension - Additional land is required at Temuka as the existing cemetery is nearing capacity.	94	0	Work completed ahead of schedule in previous years.
C	CS6 Cemeteries - Concrete Beams - Concrete beams are installed in larger cemeteries to mark plot locations and provide a base for memorials.	10	11	
C	CS8 Civil Defence - Communication Equipment - Purchase of radio and electronic equipment for increasing communications with field operatives, welfare centre staff and Area HQs. Also included is purchase of generators.	3.5	18.5	Additional funding included for Temuka Stadium aerial and purchase of tablets and wifi accessibility for welfare teams.
C	CS10 Rural Fire - Equipment - Purchase of rural fire vehicles (e.g. tankers) that have reached the end of their life.	85	85	
C	CS11 Rural Fire - Equipment - Purchase of radio equipment and other equipment (e.g. generators, hoses) to support the response of the District's Volunteer Rural Fire teams.	8	8	
C	CS12 Social Housing - Refurbishments - Refurbishment of social housing units, including shower conversions, oven replacements and conversion of bed-sits to units.	90	90	
C	CS13 Airport - Furniture and Fittings - Replacement and upgrading of fixtures and furniture at the Timaru Airport	2	2	

Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$000's)	AP 2014/15 Budget (\$000's)	Status	Reason for Change (where applicable)
C	CS16 - Social Housing - Shower and Insulation Project - Project to upgrade social housing units in Council's care to have adequate insulation and appropriate bathroom facilities. To enable this to happen, it is planned to implement an internal loan and get subsidy funding which will amount to an additional \$527,000 over 3 years.	0	174	New	Year Two of project initiated to ensure social housing units in Council's care have adequate insulation and bathroom facilities. Some additional funding due to higher costs associated with shower upgrades.

Community Support – Funding Impact Statement

	Annual Plan Forecast 2013/14 \$'000	Long Term Plan Forecast 2014/15 \$'000	Annual Plan Forecast 2014/15 \$'000
SOURCES OF OPERATING FUNDING			
General Rates, Uniform Annual General Charge, rates penalties	2,382	2,377	2,367
Targeted Rates (Other than a targeted rate for water supply)	174	163	180
Subsidies and grants for operating purposes	159	217	178
Fees, charges and targeted rates for water supply	1,487	1,461	1,564
Internal charges and overheads recovered			
Local authorities fuel tax, fines, infringement fees and other receipts	24	24	24
TOTAL OPERATING FUNDING	4,226	4,242	4,314
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	3,312	3,321	3,374
Finance costs	160	151	154
Internal charges and overheads applied	404	344	421
Other operating funding applications			
TOTAL APPLICATIONS OF OPERATING FUNDING	3,876	3,816	3,950
SURPLUS/(DEFICIT) OF OPERATING FUNDING	350	426	365
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	20	43	43
Development and financial contributions			
Increase/(Decrease) in debt	124	37	108
Gross proceeds from the sale of assets			
Lump sum contributions			
TOTAL SOURCES OF CAPITAL FUNDING	144	80	150
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	105	110	30
- to improve the level of service	426	66	264
- to replace existing assets	110	117	127
Increase/(decrease) in reserves	(147)	213	94
Increase/(decrease) of investments			
TOTAL APPLICATIONS OF CAPITAL FUNDING	494	506	515
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(350)	(426)	(365)
FUNDING BALANCE	0	0	0

District Planning and Regulatory Services



District Planning and Regulatory Services



What we do

District Planning and Regulatory Services includes the following activities provided by the Council:

- Building Control
- District Planning
- Environmental Health

This group is concerned with monitoring and enforcement functions across a wide cross-section of statutes focusing on the protection of community health, safety and amenity.

Building Control

Building Control is responsible for administering and implementing the provisions of the Building Act 2004 (the Act). Under the Act, TDC is accredited as a Building Consent Authority. It is responsible for processing and granting building consents, inspecting and monitoring building work, issuing Code of Compliance Certificates (CCCs), processing Land and Project Information Memorandums, providing advice on building related matters and enforcing numerous other provisions under the Act. The Act is concerned with ensuring safe building practices and safe and healthy buildings for private and public use. The activity is concerned with balancing delivery of a customer focused service within legislative requirements, while managing the risk to Council and to the public.

District Planning

The District Planning Activity is primarily concerned with managing how land is used and subdivision undertaken in the district.

The key tool for managing this is the Timaru District Plan. This outlines the district's resource management issues and objectives, policies, methods and rules. These will be used to achieve integrated management of the effects of the use, development, or protection of land and associated natural and physical resources of the district.

On a day to day basis, the activity is concerned with providing advice on district planning matters, processing landuse and subdivision consent applications, providing policy advice and monitoring work. The activity also provides policy advice on planning and development, conservation, design and heritage and environmental issues that affect the Timaru District.

Environmental Health

The Environmental Health activity is primarily concerned with improving, preserving and promoting public health and safety in the Timaru District. It deals with a multitude of issues such as food safety, disease containment, noise control, housing and accommodation, hazardous substances, liquor licensing, environmental nuisance, gambling control, parking enforcement and animal control.

The activity is also responsible for the general administration, review and enforcement of the Timaru District Consolidated Bylaw 2013. The Timaru District Council has two shared service arrangements with Mackenzie District Council and Waimate District Council to provide environmental health and liquor licensing services.

Our Levels of Service

Level of Service	Performance Measures/Target
Perform statutory functions as a regulator under key legislation	Associated audit processes ensure accreditation status is retained as a: <ul style="list-style-type: none"> - Building Consent Authority - Food Registration Authority¹
Deliver timely, efficient processing of consents and related requirements	100% building consents granted within statutory timeframe of 20 working days Average building consents processing time reduces 100% resource consents processed within statutory timeframe of 20 working days (non - notified) or 70 working days (notified) Average resource consents processing time reduces
Provide useful, timely and consistent advice and education on building, planning and regulatory enquiries	≥ 74% Building and Regulatory Services customers satisfied with building, planning and regulatory services received
Maintain an up-to-date and responsive regulatory policy environment	Policy Review Programme - Nil planned for 2014/15

¹ Becoming a Food Registration Authority is a provision of the Food Bill, currently before Parliament.

² Measured from an audit of 5% of public buildings conducted during the year. Buildings non-compliant are followed up by the Building Unit to ensure compliance is achieved.

³ Measured from an audit of 10% of swimming pools conducted during the year. Swimming Pools non-compliant are followed up by the Building Unit to ensure compliance is achieved.

⁴ Response refers to contact with the complainant, not necessarily resolution of the issue

⁵ Emergency complaints refer to situations where physical danger exists to people

Level of Service	Performance Measures/Target
Register known dogs	≥ 95% known dogs registered in registration year
Ensure public buildings, building work, swimming pools, food and liquor premises inspected are safe and comply with rules	100% Code Compliance Certificates for building work processed within statutory timeframe of 20 working days 90% of premises on food control plans have undergone a food safety site audit 90% of premises not on food control plans are compliant with food premises regulations 95% of liquor establishments selling or supplying liquor monitored annually are compliant with the rules Public building compliance with regulations ² - 100% of non-compliant public buildings identified by the public building audit have had corrective action taken Swimming pool compliance with regulations ³ - 100% of non-compliant swimming pools identified by the swimming pool audit have had corrective action taken
Investigate and respond ⁴ to public complaints	100% routine complaints responded to within 20 working days 100% urgent complaints responded to within 5 working days 100% emergency ⁵ complaints responded to within 2 hours ≥ 95% of resource consents <i>issued with conditions</i> monitored during the year comply with conditions

Planned Work 2014/15

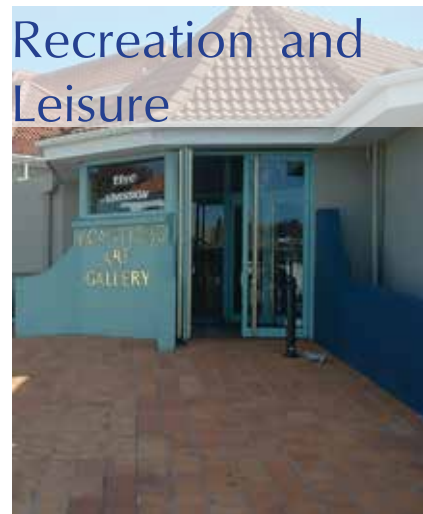
Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$000's)	AP 2014/15 Budget (\$000's)	Status	Reason for Change (where applicable)
O	District Plan review - Commencement of the major district plan review project scheduled for 2014-2017.	30	50		
O	Significant Natural Areas (SNA) Survey - funding for the ongoing SNA survey project.	0	30		
O	Significant Natural Areas (SNA) Protection - funding for the SNA Protection Fund, which aims to assist and actively encourage landowners and members of the Timaru District community to manage, protect and enhance significant native vegetation and significant habitats of native fauna. Funding is available on application, subject to Council criteria.	30	30		
C	DPRS1 Animal Control - Signage - Replacement of dog control signage throughout the district	5	5		
C	DPRS2 Animal Control - Dog Park - Planned construction of a Dog Park in Timaru once site and other investigations have been completed.	0	50	New	New project included as a result of Council decision following submissions.

District Planning and Regulatory Services – Funding Impact Statement

	Annual Plan Forecast 2013/14 \$'000	Long Term Plan Forecast 2014/15 \$'000	Annual Plan Forecast 2014/15 \$'000
SOURCES OF OPERATING FUNDING			
General Rates, Uniform Annual General Charge, rates penalties	288	264	348
Targeted Rates (Other than a targeted rate for water supply)	771	751	783
Subsidies and grants for operating purposes			
Fees, charges and targeted rates for water supply	2,716	2,485	3,134
Internal charges and overheads recovered	58	57	8
Local authorities fuel tax, fines, infringement fees and other receipts	31	31	36
TOTAL OPERATING FUNDING	3,864	3,588	4,309
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	2,873	2,672	3,313
Finance costs			
Internal charges and overheads applied	987	916	989
Other operating funding applications			
TOTAL APPLICATIONS OF OPERATING FUNDING	3,860	3,588	4,302
SURPLUS/(DEFICIT) OF OPERATING FUNDING	4	0	6
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure			
Development and financial contributions			
Increase/(Decrease) in debt			
Gross proceeds from the sale of assets			
Lump sum contributions			
TOTAL SOURCES OF CAPITAL FUNDING	0	0	0
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand			
- to improve the level of service	17	3	53
- to replace existing assets	17	3	3
Increase/(decrease) in reserves	(30)	(6)	(49)
Increase/(decrease) of investments			
TOTAL APPLICATIONS OF CAPITAL FUNDING	4	0	6
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(4)	0	(6)
FUNDING BALANCE	0	0	0

Recreation and Leisure





What we do

Recreation and Leisure includes the following activities provided by the Council:

- Cultural and Learning Facilities
- Parks, Recreation and Swimming Pools

The Council provides and manages several key district facilities that help meet the district's leisure and recreational needs.

Cultural and Learning Facilities

Aigantighe Art Gallery

The Aigantighe (*pronounced egg-and-tie*) Art Gallery is a public art museum in Timaru. It curates the South Island's third largest permanent art collection. The art gallery collects, preserves, researches and educates about visual culture and art on behalf of the community, including exhibitions, school visits and holiday programmes. The gallery is open six days a week and is free to visit.

South Canterbury Museum

The South Canterbury Museum is a regional museum of nature, history and culture located in Timaru. It provides access to unique collections of local heritage items, images, archives and information, long-term displays, a programme of short-term exhibitions, a variety of public programmes and services and heritage education programmes. The

museum is open 6 days a week with free admission.

Timaru District Libraries

Timaru District Libraries provides public library services delivered from facilities in Timaru, Temuka and Geraldine and online. Temuka and Geraldine libraries also double as Council Service Centres, with an Information Centre at Temuka.

The main Timaru library provides a public library service and coordinates branch services. Library facilities are heavily used. In addition to borrowing, people make extensive use of facilities and resources such as study places, computers, WiFi, photocopying, faxing and historical collections for in-library reading, writing, research, study, relaxation and communication. The libraries are also meeting places for groups and a place for the sharing of community information.

Timaru Library is open seven days per week and Temuka and Geraldine Library Service Centres six days.

All facilities are free to visit and membership is free to Timaru District residents.

Halls and Theatres

The Council provides the Theatre Royal in Timaru. This Category B Heritage building seats up to 1,000 people. The theatre is the premier venue for visiting cultural and entertainment shows and also available for community use.

The Council also provides or supports a number of other venues, including:

- *Facilities owned and managed solely by TDC*

These include the Caroline Bay hall, lounge, entertainment centre and soundshell, Pleasant Point hall, Temuka Alpine Energy Centre and Washdyke Community Hall and Sports Centre.

- *Facilities owned by Council and managed by committees*

Eleven community halls are owned by Council. The West End Hall in Timaru is also owned by Council and available to the public but leased and managed by

the Masonic Lodge. Council will occasionally provide funding for major structural or capital work, or support them through existing TDC community funding schemes.

➤ *Facilities operated by the Council but not owned*

Since 1 February 2012, the Council has leased the Aorangi Stadium from the Aorangi Stadium Trust and will promote and manage this facility in conjunction with the CBAY complex.

Parks, Recreation and Swimming Pools

Parks and Recreation

Parks and Recreation provides and manages over 540 hectares (excluding crown leases) of parks, reserves, sportsgrounds and gardens throughout the district. The District's parks network is grouped into five main categories, including:

- *Premier Parks* are parks of particular significance to the district and are generally developed and maintained to a high standard. Examples are the Timaru Botanic Gardens, Caroline Bay and parts of Temuka and Geraldine Domains.
- *Sports and Recreation Parks* are primarily used for active sport

and recreation and may provide for other community activities. Examples are the Pleasant Point Domain, Gunnion Square (Temuka) and Aorangi Park (Timaru).

➤ *Neighbourhood Parks* are developed urban parks and usually contain children's playgrounds. Examples include Cornwall Park and Lough Park.

➤ *Amenity Parks* cover a wide range of purposes, from developed areas with mown grass, gardens or trees through to undeveloped "natural" green areas providing corridors for native fauna along rivers and streams. Generally, they enhance the environment with open spaces and plantings. Examples include Kennedy Park (Geraldine), independently managed rural Domains, Patiti Point Reserve (Timaru), and Centennial Park (Timaru).

➤ *Natural Parks* provide opportunities for people to experience nature. Predominantly located in rural areas, these include native bush areas, wetlands and riparian areas and may include walking tracks, mountain bike tracks, picnic areas and facilities to support and service these activities. Examples include the Claremont Bush and Pekapeka Gully, Geraldine.

Other park categories include Special Purpose Parks and Cultural Heritage Parks such as memorials, historic structures and places and Civic Spaces.

Some recreation planning, co-ordination and provision is also managed through this activity, and is currently contracted to Sport Canterbury - South Canterbury.

Overall management of facilities is provided by the Council, with operational and maintenance work carried out by contractors.

Swimming Pools

The Council manages and operates four swimming complexes across the district.

The Caroline Bay Trust Aoraki Centre (CBAY) is the district's premier water recreation venue. The complex includes a 25 metre indoor pool, 50 metre outdoor pool, leisure pool, rapid river, programme pool, sauna, spa, hydrosides, wellness suite, cafeteria and gym facility.

Parts of the complex are operated on a commercial basis, providing services such as a Learn to Swim programme, café, gym and wellness suite.

Pool complexes are also provided at the following locations:

- Geraldine - 25 metre outdoor pool, learners pool
- Pleasant Point - 25 metre outdoor pool, learners pool
- Temuka - 30 metre outdoor pool, toddlers pool

Forestry

The Council also manages a small forestry programme comprising mixed aged and species plantations. Forestry is planted primarily on over 240 hectares of reserve land unsuitable for other uses, with 60 separate sites.

Fishing Huts and Motor Camps

Council manages two fishing huts sites and four motor camps on reserve land subject to the Reserves Act 1977.

Fishing Huts sites are located at South Rangitata and Stratheona, near Pleasant Point.

Four motor camps are managed on domain reserves at Geraldine, Temuka, Pleasant Point and South Rangitata. All motor camps are leased under management agreements.

Our Levels of Service

Level of Service	Performance Measures/Target
Provide a high quality visitor or user experience at district facilities	<p>Visitor/User satisfaction with Art Gallery, Museum, Libraries, Parks and Recreation, Swimming Pools - Not surveyed 2014/15</p> <p>Theatre Royal show days \geq than three year average</p> <p>\geq 36,000 on/off site visitors to Art Gallery</p> <p>\geq 24,000 onsite visitors to Museum</p> <p>Off Site visitors to Museum - funding dependent</p> <p>\geq 620,000 onsite users of libraries</p> <p>Library issues \geq 3 year average</p> <p>\geq 86,500 Aotearoa People's Network Kaharoa (APNK) user sessions</p>
Provide regular and varied exhibitions and community programmes	<p>23 exhibitions held at Art Gallery</p> <p>3 exhibitions held at Museum</p> <p>4 holiday programmes held at art gallery, museum and library</p> <p>20,000 Learn to Swim lessons are provided annually</p> <p>200 aqua fitness classes are provided annually</p>
Provide high quality, well-presented and maintained facilities and services	<p>Overall satisfaction with Art Gallery, Museum, Libraries, Parks and Recreation, Swimming Pools - Not surveyed 2014/15</p> <p>100% maintenance and capital work programme achieved within budget and timeframe</p> <p>95% compliance with sportsfields grass length contract standards</p>

Level of Service	Performance Measures/Target
Expand library, museum and art gallery collections and keep up-to date	<p>\geq 4 library stock turnover</p> <p>Art Gallery acquisitions within budget</p> <p>150+ new museum acquisitions</p>
Ensure facilities and programmes are safe and meet legislative and audit standard requirements	<p>Facility Building WOF, fire regulations and licence requirements are current</p> <p>No closures of playground equipment due to safety risks</p> <p>All pools remain Pool Safe certified at three yearly reviews and annual spot audits are clear</p>
Preserve historical items and art works to established standards	<p>Progress cataloguing of art gallery and museum collections</p> <p>95% art gallery and museum collections held in acceptable storage conditions</p>
Promote South Canterbury art, history and creativity	<p>Annual history and arts exhibitions and events with local focus</p>
Develop facilities to meet future community demand	<p>12 hectares of parks per 1,000 district residents</p> <p>5 playgrounds per 1,000 children under 15</p> <p>Options investigation for future development plans for Cultural and Learning Facilities is progressed</p>

Planned Work 2014/15

Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$000's)	AP 2014/15 Budget (\$000's)	Reason for Change Status (where applicable)
C	RL1 Libraries - Purchase of books and materials - Purchase of books and materials for district libraries. This includes use of bequests to the library for purchase of specific forms of literature.	373	435	Funding carried forward from 2013/14.
C	RL2 Libraries - Equipment/Furniture - Purchase of equipment and furniture for district libraries and service centres.	3.5	24	
C	RL3 Libraries - Carpet replacements - Replacement of carpets at district libraries	110	0	Delayed until 2015/16 as replacement not yet required.
C	RL5 Libraries - Security system replacement - Replacement of the security system at district libraries.	55	96	Funding carried forward from 2013/14.
C	RL6 Libraries - Heating system replacement - Replacement of the heating system at the Timaru library	10	10	
C	RL9 Art Gallery - Purchase of Art works - Purchase of art works using rates and bequests made to the Aigantighe Art Gallery.	9	9	
C	RL10 Art Gallery - Building renewals - Refurbishment of Art Gallery buildings	44	96	Funding carried forward from 2013/14.
C	RL11 Art Gallery - Lighting upgrade - Upgrade of lighting in the main house.	0	40	Funding carried forward from 2013/14.
C	RL12 Art Gallery - Equipment/Furniture - Purchase of equipment and furniture for art gallery.	2	2	
C	RL13 Museum - Exhibition upgrades - Upgrading of mezzanine floor exhibition area	0	100	Funding carried forward from 2013/14.
C	RL17 Museum - Heating/Dehumidifiers replacement - Replacement of the heating and dehumidifier systems at the museum.	60	60	
C	RL19 Museum - Flooring Replacement - Replacement of flooring at the museum.	0	16	Funding carried forward from 2013/14.

Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$000's)	AP 2014/15 Budget (\$000's)	Reason for Change Status (where applicable)
C	RL20 Museum - Equipment/Furniture - Purchase of equipment and furniture for museum	1.5	1.5	
C	RL50 Museum - Lighting - Replacement of lighting in the main building.	0	10	NEW
C	RL22 Theatre Royal - Curtains/Flying Systems/Battens/Seat replacements - Replacement of the Theatre Royal seats	500	0	Delayed until 2015/16 pending seismic assessment of Theatre Royal.
C	RL23 Theatre Royal - Foyer carpet - Replacement of the Theatre Royal foyer carpet	45	0	Project delayed as carpet does not yet need replacement.
C	RL24 Theatre Royal - Renewals - Renewals at the Theatre Royal.	7	8	
C	RL25 Halls - Upgrades - Upgrades of halls and community centres, including the Pleasant Point hall roof	50	50	
C	RL27 Halls - Furniture/Equipment - Replacement of the furniture and equipment at halls.	4	4	
C	RL28 Parks and Recreation - Sports courts and cycletracks - Resurfacing of courts at the former High School at Pleasant Point.	367	390	
C	RL29 Parks and Recreation - Structures - Replacement of retaining walls, bridges and minor structures	0	2.7	
C	RL30 Parks and Recreation - Resealing programme - Resurfacing of hard surfaces at district parks.	53	56	
C	RL31 Parks and Recreation - Playground equipment and undersurfacing - Replacement of playground equipment and undersurfacing.	15	15.7	
C	RL32 Parks and Recreation - Furniture and Signage - Replacement of parks furniture and signage.	29	61.2	Funding carried forward from 2013/14.
C	RL33 Parks and Recreation - Fences - Replacement of parks fences.	14	15	
C	RL34 Parks and Recreation - Services - Replacement of parks services, including watermains, drains and culverts.	0	30	Funding carried forward from 2013/14.

Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$000's)	AP 2014/15 Budget (\$000's)	Reason for Change Status (where applicable)
C	RL36 Parks and Recreation - Rural Plantings - Rural plantings at district parks.	3	3	
C	RL37 Parks and Recreation - Temuka Domain redevelopment - Continuing redevelopment of the Temuka Domain.	30	68	Funding carried forward from 2013/14.
C	RL39 Parks and Recreation - Walkways Esplanade enhancements - Redevelopment of walkways and planting along esplanade strips	29	31.8	
C	RL40 Parks and Recreation - Esplanade Reserves acquisition - Purchase of land for esplanade reserves	45	47.6	
C	RL41 Parks and Recreation - Playground equipment and undersurfacing - New playground and undersurfacing at district parks.	30	31	
C	RL42 Parks and Recreation - Shared urban tracks - Implementation of the Off-road walking and biking strategy.	100	163	Funding carried forward from 2013/14.
C	RL44 Parks and Recreation - Forestry Fencing - Replacement of fencing.	49	31	
C	RL45 Parks and Recreation - Motor Camps renewals - Renewals at Motor Camps including resealing driveway at Temuka and Pleasant Point renewals.	18	51.5	Additional funding for completing Temuka water renewal project.
C	RL46 Swimming Pools - Geraldine Pool renewals - Renewals at Geraldine pool, including pool covers, shade sails and heating.	2	28.6	
C	RL47 Swimming Pools - Pleasant Point Pool renewals - Renewals at Pleasant Point pool, including shade sails	0	2.2	
C	RL48 Swimming Pools - Temuka Pool renewals - Renewals at Temuka pool, including shade sails.	15	15	
C	RL49 Swimming Pools - Caroline Bay Trust Aoraki Centre - New project to provide additional carparking spaces and purchase inflatables for the pool.	0	212	NEW Additional car parking space is required to meet demand.

Recreation and Leisure – Funding Impact Statement

	Annual Plan Forecast 2013/14 \$'000	Long Term Plan Forecast 2014/15 \$'000	Annual Plan Forecast 2014/15 \$'000
SOURCES OF OPERATING FUNDING			
General Rates, Uniform Annual General Charge, rates penalties	8,931	8,621	8,971
Targeted Rates (Other than a targeted rate for water supply)	1,943	1,888	1,964
Subsidies and grants for operating purposes	32	6	31
Fees, charges and targeted rates for water supply	2,985	3,026	3,217
Internal charges and overheads recovered	196	268	196
Local authorities fuel tax, fines, infringement fees and other receipts	22	27	27
TOTAL OPERATING FUNDING	14,109	13,836	14,406
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	9,360	8,866	9,806
Finance costs	1,062	1,069	993
Internal charges and overheads applied	1,152	1,142	1,279
Other operating funding applications			
TOTAL APPLICATIONS OF OPERATING FUNDING	11,574	11,077	12,078
SURPLUS/(DEFICIT) OF OPERATING FUNDING	2,535	2,759	2,328
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	500	500	500
Development and financial contributions	50	0	0
Increase/(Decrease) in debt	(355)	(716)	(153)
Gross proceeds from the sale of assets			
Lump sum contributions			
TOTAL SOURCES OF CAPITAL FUNDING	195	(216)	347
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	403	66	293
- to improve the level of service	346	533	382
- to replace existing assets	1,549	1,474	1,541
Increase/(decrease) in reserves	432	470	459
Increase/(decrease) of investments			
TOTAL APPLICATIONS OF CAPITAL FUNDING	2,730	2,543	2,675
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(2,535)	(2,759)	(2,328)
FUNDING BALANCE	0	0	0

Roading and Footpaths



Roading and Footpaths



What we do

Roading and Footpaths includes the following activities provided by the Council:

- Roding and Footpaths
- Cycleways and Walkways

Roding and Footpaths

Roding and Footpaths is concerned with provision of the roading and footpaths network throughout the district. Timaru District acts as a regional transportation hub, servicing significant agricultural areas, associated processing plants and an export port.

Roding and Footpaths delivers both assets (such as roads, signs, and infrastructure) and non-asset functions (such as street cleaning, garden/berm maintenance, temporary traffic management and road safety initiatives).

Council currently manages over 1,800km of sealed and unsealed roads, 289 bridges, 335km of footpath, several thousand drainage facilities (e.g. soakpits, culverts), street furniture, signs, bus stops, carparks, traffic signals, kerb and channel, 3,000 street lights, road marking and other minor structures.

Funding for the management and maintenance of the roading and footpaths network is provided from rates, loans, and user charges together with financial assistance received from central government through the New Zealand Transport Agency (NZTA). The NZTA is also responsible for the State Highway network, while Councils are responsible for the local roading network.

Overall management of the activity is provided by the Council, with operational work carried out by contractors.

The activity also includes managing the parking asset (e.g. parking meters, carparks). Monitoring parking compliance in the district is carried out by the Environmental Health unit. The airport is also managed by the land transport unit, with the activity itself included within the Community Support group.

Council is a partner in providing public transport services with Environment Canterbury (ECAN) providing bus service infrastructure and promoting the service. Council continues to work towards the goals of the joint Metro Strategy for a continued public transport service in Timaru.

Delivery of the Transport Activity is influenced by a complex array of Government policies, national and regional strategies and legislative framework. The Council also has several strategies that help guide

delivery, headlined by the Timaru Transportation Strategy, with other strategies for active transport, demand management, road safety, lifecycle management and sustainable transport.

Cycleways and Walkways

The Council provides many walkways and cycleways throughout the district. These range from cycleways in the road corridor to combined walkways and cycleways that are off-street, such as beside urban and rural streams.

Off road walkways and cycleways are often managed jointly between the Parks and Land Transport units. Strategies, such as Active Transport Strategies and the Off-Road Walking and Cycling Strategy contribute to direction for this activity.

Our Levels of Service

Level of Service	Performance Measures/Target
Plan for and provide a cost effective roading network	Actual operating cost of Roothing and Footpaths within budget
Roads provide for comfortable and efficient travel	<p>Timaru journey times on key transport routes are maintained at 2005 +10% levels</p> <p>Road roughness rating¹ of arterial roads is ≤ 80</p> <p>Road roughness rating¹ of other roads rating is ≤ 90</p> <p>≤ 10 complaints about roading renewals and maintenance works effect on travel times</p> <p>75% residents are satisfied with maintenance of sealed roads</p> <p>75% residents are satisfied with maintenance of unsealed roads</p>
Bridges are accessible to road users and contribute to efficient travel	<p>50% of bridges are two-way</p> <p>98% of bridges are not weight restricted</p>
Footpaths are safe and well maintained	<p>80% residents are satisfied with overall footpath provision</p> <p>Resurface a minimum of 6km footpaths annually</p>
Traffic signals, road signage and marking provide clear guidance	95% residents are satisfied that road signage and marking is helpful and effective
Street and amenity lighting enables safe and efficient movement	95% residents are satisfied that there is sufficient street lighting in urban areas

Level of Service	Performance Measures/Target
Road safety initiatives improve road safety and awareness	<p>85% residents are satisfied with the overall safety level of roads</p> <p>40% residents are aware of road safety programmes or advertisements</p>
Carparking is available and cost effective	<p>90% residents are satisfied with the availability of carparking provision</p> <p>Timaru Parking activity fees are reviewed annually and activity remains self funding</p>
Deliver and plan for a more sustainable transport network	<p>99% public transport users are satisfied with the quality of public transport (ECan survey)</p> <p>1 school travel plan is completed or reviewed annually</p> <p>Use of Active/Public Transport modes:</p> <ul style="list-style-type: none"> • 80% residents regularly walk • 30% residents regularly cycle • 15% residents use public transport

¹ Data collected from RAMM database. The lower the number, the smoother the road.

Planned Work 2014/15

Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$000's)	AP 2014/15 Budget (\$000's)	Reason for Change Status (where applicable)
C	RF1 Structural Bridge renewals - Replacement of bridges at the end of their useful life, with bridges strengthened where necessary. Planned for replacement in 2014/15 are Wisely, Brookfield and Hall Roads, together with replacing structural components of a number of bridges to extend their useful life.	400	600	Funding carried forward from 2013/14.
C	RF2 Pavement Rehabilitations - Reconstruction of roading at the end of its design life to ensure maintenance costs are reduced. Roads planned for 2014/15 are Earl Road, Aorangi Road and Halley Terrace, Temuka. These are subject to future road deterioration rates that may change these current priorities.	1,000	1,000	
C	RF3 Intersection Upgrades/Safety Improvements - Safety improvements to intersections, which may include traffic signals. Planned over the ten years are traffic signals at the Church/Otipua Street and State Highway One/Grants Road intersections and improvement of the Morgans/Wai-iti Road intersection.	250	250	
C	RF4 Sign Renewals - Replacement of damaged, stolen or vandalised road signage and signage that has reached the end of its design life	130	110	
C	RF5 Minor Improvement Works - General improvements to the roading network, such as safety improvements, upgrades or new cycleways.	805	1055	Funding carried forward from 2013/14.
C	RF6 Kerb and Channel renewals - Renewals of kerb and channelling district-wide, including enhancements to create safer speed environments	800	800	
C	RF7 Maintenance Chipseal renewals - Renewals of chipseal road surfaces across the district.	2,520	2,520	
C	RF8 Asphaltic Surfacing renewals - Renewals of asphaltic road surfaces (hot mix) across the district.	500	500	

Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$000's)	AP 2014/15 Budget (\$000's)	Reason for Change Status (where applicable)
C	RF9 Unsealed Road Metalling renewals - Renewals of road metal on unsealed roads across the district.	230	230	
C	RF10 Culvert renewals - Replacement of small culverts that have reached the end of their design life	40	40	
C	RF11 Seal Extensions - Seal extension of unsealed roads, where appropriate.	330	330	Funding has been tagged for any projects where there are opportunities for cost sharing (as per Council's current cost share policy) or where there are extraordinary situations that present that may warrant seal extension.
C	RF12 Seal Widening - Seal widening of roads across the district.	300	300	
C	RF13 Streetlighting, Traffic light and Lantern renewals - Replacement of streetlighting, including lanterns across the district. Also included are subdivision contributions where required, and replacement of traffic lights.	44	64	Additional \$20k per year included for traffic light renewals.
C	RF14 Footpath renewals - Renewals of footpaths across the district, including Geraldine, Temuka, Timaru and other rural townships.	649	709	Funding carried forward from 2013/14.
C	RF15 District Central Business District (CBD) renewals - Refreshment of district CBDs, including furniture, paving, alterations to public spaces and enhancements. Planned for 2014/15 are finalising refresh design concepts and the first stage of construction.	550	550	
C	RF16 Parking Infrastructure renewals - Replacement of control equipment at the sophia street car park.	104	0	This project is no longer required.
C	RF17 New kerb and channel/culverts - Installation of kerb and channel or culverts where none currently exists. Planned for 2014/15 are Martin and Doncaster Streets in Washdyke.	210	290	Some funding carried forward from 2013/14.
C	RF18 New streetlighting - Installation of new poles and streetlights, particularly where undergrounding of power cables occurs.	130	260	Some funding carried forward from 2013/14.

Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$000's)	AP 2014/15 Budget (\$000's)	Reason for Change Status (where applicable)
C	RF19 New signs - Installation of new signage across the district, generally safety focused.	80	80	
C	RF20 New footpaths - Construction of new footpaths across the district, including Geraldine, Temuka and Timaru. Community Boards determine rural townships projects.	122	161.7	Additional funding included for Geraldine (\$10,000) and Temuka (\$20,000) as requested by Community Boards.
C	RF22 Factory Road bridge widening - Conversion of the existing Factory Road bridge to two lanes, including strengthening.	1,480	3,080	Funding carried forward from 2013/14.
C	RF25 Washdyke Network improvements - Projects to improve Washdyke network. Planned for this year is \$0.5M to widen a further section of Meadows Road with new kerb and channel and upgrading of Aorangi Road.	500	500	
C	RF27 Identity Signage replacements - Planned are Welcome to Timaru signage and Geraldine signage.	125	125	
C	RF28 Miscellaneous Roading and Footpaths projects - Planned are relocation of bus shelters (\$10k) and replacement of Geraldine Christmas decorations (\$2.5k)	3	113	Additional funding of \$100K for Royal Arcade roof replacement.

Roading and Footpaths – Funding Impact Statement

	Annual Plan Forecast 2013/14 \$'000	Long Term Plan Forecast 2014/15 \$'000	Annual Plan Forecast 2014/15 \$'000
SOURCES OF OPERATING FUNDING			
General Rates, Uniform Annual General Charge, rates penalties	552	551	564
Targeted Rates (Other than a targeted rate for water supply)	8,068	7,878	8,098
Subsidies and grants for operating purposes	2,588	2,801	2,844
Fees, charges and targeted rates for water supply	996	1,014	1,056
Internal charges and overheads recovered	1,528	1,484	1,576
Local authorities fuel tax, fines, infringement fees and other receipts			
TOTAL OPERATING FUNDING	13,732	13,728	14,139
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	7,152	6,937	7,302
Finance costs	721	856	751
Internal charges and overheads applied	2,172	2,099	2,247
Other operating funding applications			
TOTAL APPLICATIONS OF OPERATING FUNDING	10,045	9,892	10,300
SURPLUS/(DEFICIT) OF OPERATING FUNDING	3,687	3,836	3,839
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	5,813	4,900	6,196
Development and financial contributions	100	0	0
Increase/(Decrease) in debt	1,628	1,763	2,329
Gross proceeds from the sale of assets			
Lump sum contributions			
TOTAL SOURCES OF CAPITAL FUNDING	7,541	6,663	8,525
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	1,474	54	3,174
- to improve the level of service	4,206	4,189	3,126
- to replace existing assets	6,511	7,058	7,367
Increase/(decrease) in reserves	(963)	(802)	(1,302)
Increase/(decrease) of investments			
TOTAL APPLICATIONS OF CAPITAL FUNDING	11,228	10,499	12,365
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(3,687)	(3,836)	(3,839)
FUNDING BALANCE	0	0	0

Sewer





What we do

Timaru District Council manages the delivery of wastewater collection, treatment and disposal services to communities in the Timaru District.

Individual wastewater schemes are provided for the urban areas of Timaru, Temuka, Geraldine and Pleasant Point. These schemes are linked via pipeline to the main wastewater treatment plant and ocean outfall in Timaru. A small collection scheme also serves the Arowhenua community which feeds into Temuka for treatment. Approximately 80% of the total district residential population are serviced.

Wastewater from the Timaru scheme is currently milliscreened at the Aorangi Road plant. The scheme includes the industrial areas of Washdyke and the Timaru port, with urban and industrial wastewater streams each contributing about half of the flow to the milliscreen plant.

Temuka, Geraldine, and Pleasant Point each have their own oxidation pond treatment facility, with treated effluent piped to Timaru where it combines with screened Timaru effluent before being discharged 500m offshore via a submarine ocean outfall.

The sewer activity looks after an asset base including a milliscreen plant, ocean outfall, 3 oxidation ponds, 338km of pipeline, 22 pump stations and over 3,000 manholes.

Our Levels of Service

Level of Service	Performance Measures/Target
Deliver sewer services according to required environmental standards	Compliance with all Resource Consent conditions ¹
Provide sewer services that meet community demands	Users are satisfied with sewer services where service provided - Not surveyed 2014/15 Residents satisfied with sewer services - Not surveyed 2014/15
Minimise wastewater odour from the sewer services system	≤ 15 complaints related to odour from the sewage treatment plant or sewer network
Deliver affordable sewer services	Users of sewer services think service is good value for money - Not surveyed 2014/15 Actual operating cost of combined sewer services within budget
Maintain excellent customer service	85% of service requests are responded to within required timeframes
Minimise unplanned interruption to sewer services	≤ 15 recorded dry weather overflows from the sewer network Wastewater overflow incidents during a rain event from the sewer network - Analyse reported wastewater overflow incidents and report results

¹ excluding minor non-compliances as reported by ECan

Planned Work 2014/15

Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$'000's)	AP 2014/15 Budget (\$'000's)	Reason for Change Status (where applicable)
C	SEW1/SEW2 Small Mains Renewals, capital upgrades and Sewer Trunk Main renewals - Replacement of pipes, major sewer trunk mains and other sewer assets across the district that have reached the end of their design life, including renewals generated as a result of maintenance to the sewer network. Planned in 2014/15 is Domain Ave in Temuka.	1,277	1,810	Funding carried forward from 2013/14.
C	SEW5 Bio Filters/Trunk Main ventilation - Investigation and implementation of strategies to ensure sewer trunk main ventilation (i.e. draw air into sewers for ventilation).	11	11	
C	SEW9 Pump replacements - Renewals of pumps in the sewer network that have reached the end of their useful life.	59	69	
C	SEW10 Data Capture Equipment repairs - Repair of sewer sampling and monitoring equipment.	16	21	Funding carried forward from 2013/14.
C	SEW12 Mechanical plant and equipment renewals - Replacement of plant and equipment that has reached the end of its design life, including electrical equipment, Uninterrupted Power Supply (UPS), Programme Logic Controllers (PLC), and telemetry renewals.	80	70	
C	SEW14 Building renewals - Renewals at buildings associated with the sewer network.	5	5	
C	SEW19 Tradewaste Charging Review - Review of tradewaste charging regime and consents.	0	20	Funding required for further work on the trade waste charging regime, as the separation of industrial waste is implemented.
C	SEW20 Domestic Wastewater Treatment Plant - Completion of the domestic wastewater treatment plant upgrade in Aorangi Road.	0	1,348	Funding carried forward from 2013/14.

Sewer – Funding Impact Statement

	Annual Plan Forecast 2013/14 \$'000	Long Term Plan Forecast 2014/15 \$'000	Annual Plan Forecast 2014/15 \$'000
SOURCES OF OPERATING FUNDING			
General Rates, Uniform Annual General Charge, rates penalties			
Targeted Rates (Other than a targeted rate for water supply)	6,400	7,100	6,750
Subsidies and grants for operating purposes			
Fees, charges and targeted rates for water supply	2,200	2,500	2,500
Internal charges and overheads recovered			
Local authorities fuel tax, fines, infringement fees and other receipts			
TOTAL OPERATING FUNDING	8,600	9,600	9,250
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	1,653	1,671	1,779
Finance costs	3,659	3,879	3,653
Internal charges and overheads applied	1,288	1,216	1,381
Other operating funding applications			
TOTAL APPLICATIONS OF OPERATING FUNDING	6,600	6,766	6,812
SURPLUS/(DEFICIT) OF OPERATING FUNDING	2,000	2,834	2,438
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	30	30	30
Development and financial contributions			
Increase/(Decrease) in debt	5,583	(1,252)	95
Gross proceeds from the sale of assets			
Lump sum contributions			
TOTAL SOURCES OF CAPITAL FUNDING	5,613	(1,222)	125
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand			
- to improve the level of service	7,885	0	1,368
- to replace existing assets	2,989	1,448	1,986
Increase/(decrease) in reserves	(3,261)	164	(791)
Increase/(decrease) of investments			
TOTAL APPLICATIONS OF CAPITAL FUNDING	7,613	1,612	2,563
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(2,000)	(2,834)	(2,438)
FUNDING BALANCE	0	0	0

Stormwater



Stormwater



Stormwater collected from schemes is disposed of to a mixture of soakpits, surface water bodies (e.g. rivers, ocean) and drains depending on the scheme.

The activity looks after an asset base of around 160km of pipeline, 36km of open channel, 4 retention dams, 2 pump stations and over 3,000 sumps.

What we do

Timaru District Council manages the delivery of stormwater systems to communities in the Timaru District. Communities serviced include Timaru, Temuka, Geraldine, Pleasant Point, Winchester, Cave and Milford-Ohapi. Approximately 83% of the total district resident population is serviced.

There are no significant stormwater activities in rural areas, although some drainage is managed by Environment Canterbury and partially funded by Timaru District Council.

Schemes range from piped to open channel stormwater systems.

Our Levels of Service

Level of Service	Performance Measures/Target
Deliver stormwater services according to required environmental standards	Compliance with resource consent conditions ¹
Provide stormwater services that meet community demands	Users are satisfied with stormwater services - Not surveyed 2014/15 District residents satisfied with stormwater services - Not surveyed 2014/15
Deliver affordable stormwater services	Actual operating cost of stormwater services within budget
Maintain excellent customer service	85% of service requests are responded to within required timeframes
Minimise network failure of stormwater services	Reported flooding due to insufficient capacity in public stormwater network during a rain event - Analyse and report on flooding events in: - Residential zone (for <5yr event) - Commercial/ Industrial zone (for <10yr event)

¹ excluding minor non-compliances as reported by ECan

Planned Work 2014/15

Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$000's)	AP 2014/15 Budget (\$000's)	Reason for Change Status (<i>where applicable</i>)
C	STO1 Geraldine Stormwater renewals - General renewals of minor culverts, sumps and soakpits in Geraldine.	12	12	
C	STO2 Geraldine Stormwater upgrades - Funding for stormwater upgrade projects in Geraldine, to be determined once the Stormwater Management Plan is completed.	0	50	
C	STO3 Pleasant Point Stormwater renewals - General renewals of minor culverts, sumps and soakpits in Pleasant Point.	5	0	
C	STO5 Temuka Stormwater renewals - General renewals of minor culverts, sumps and soakpits in Temuka.	6	6	
C	STO6 Temuka Stormwater upgrades - Plans include completion of Fraser/ King Street stormwater project.	0	197	
C	STO7 Timaru Stormwater renewals and upgrades - General renewals of minor culverts, pipe replacements, sumps and soakpits in Timaru, with upgrade projects planned for Caroline Bay and Taitarakihi.	359	689	Funding carried forward from 2013/14.
C	STO9 Timaru - Gleniti Dams - Construction of bunds to enable short term storage of stormwater in Gleniti area.	0	100	Funding carried forward from 2013/14.
C	STO10 Stormwater plant/equipment and network analysis - Replacement of plant and equipment that has reached the end of its useful life and stormwater modelling.	10	10	
C	STO11 Rural Stormwater upgrades - General renewals of rural minor culverts, sumps and soakpits and upgrades where they enter urban areas.	7	12	

Stormwater – Funding Impact Statement

	Annual Plan Forecast 2013/14 \$'000	Long Term Plan Forecast 2014/15 \$'000	Annual Plan Forecast 2014/15 \$'000
SOURCES OF OPERATING FUNDING			
General Rates, Uniform Annual General Charge, rates penalties			
Targeted Rates (Other than a targeted rate for water supply)	1,437	1,375	1,466
Subsidies and grants for operating purposes			
Fees, charges and targeted rates for water supply			
Internal charges and overheads recovered			
Local authorities fuel tax, fines, infringement fees and other receipts			
TOTAL OPERATING FUNDING	1,437	1,375	1,466
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	410	373	360
Finance costs	42	53	31
Internal charges and overheads applied	154	133	169
Other operating funding applications			
TOTAL APPLICATIONS OF OPERATING FUNDING	606	559	560
SURPLUS/(DEFICIT) OF OPERATING FUNDING	831	816	906
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	58	0	0
Development and financial contributions	20	20	20
Increase/(Decrease) in debt	369	(42)	102
Gross proceeds from the sale of assets			
Lump sum contributions			
TOTAL SOURCES OF CAPITAL FUNDING	447	(22)	122
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	100	0	100
- to improve the level of service	693	0	247
- to replace existing assets	830	399	729
Increase/(decrease) in reserves	(345)	395	(47)
Increase/(decrease) of investments			
TOTAL APPLICATIONS OF CAPITAL FUNDING	1,278	794	1,028
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(831)	(816)	(906)
FUNDING BALANCE	0	0	0

Waste Minimisation



Waste Minimisation



What we do

Waste Minimisation includes the following activity provided by the Council:

- Compost, Recycling and Refuse

Compost, Recycling and Refuse

Compost, Recycling and Refuse addresses the management of solid waste generated in the Timaru District.

In 2006, the Council implemented the 3-2-1-ZERO waste minimisation system in the District. This highly successful scheme has meant that

82% of the district is provided with kerbside collection services for organic waste, recycling and rubbish. Bins are collected regularly with materials sorted and managed at the Redruth Eco-centre. The vision is:

“A sustainable community that is able to reuse, recycle and recover discarded resources and minimise residual waste to landfill, while ensuring protection of public health and the environment.”

Council manages the overall activity including services listed above and owns solid waste sites and facilities where activity occurs.

Operational work is carried out by contractors, Transpacific Industries Limited.

Council services provided are:

- A kerbside collection service to urban and some rural residents for organic waste, recycling and rubbish
- Transfer Station facilities at Geraldine, Pleasant Point, Temuka and Timaru (Redruth)

incorporating:

- Recycling, composting and rubbish drop-off
- E-waste drop-off facilities
- Household hazardous waste drop-off
- Reusable goods drop-off
- Facilities at the Redruth Eco-Centre including:
 - A landfill
 - A scrap metal recycling site
 - Recycling and composting facilities
- A retail shop for reusable materials called “The Crows Nest” at Redruth.
- Information and education resources
- A Waste Exchange listing service
- 3-2-1-ZERO waste minimisation support for public events
- Implementation of business/community waste minimisation programmes

Our Levels of Service

Level of Service	Performance Measures/Target
Solid Waste facilities are adequate and available to the community	Overall/user satisfaction with solid waste services - Not surveyed 2014/15
Provide regular kerbside collection services to enable separation of waste	554 missed kerbside bins annually
No adverse effects from the operation of solid waste facilities	Compliance with resource consent conditions ¹
Solid Waste is diverted from the landfill	5,700 gross tonnes of recycling processed at Materials Recycling Facility (MRF) and diverted from landfill 15,300 gross tonnes of organic waste processed at composting facility and diverted from landfill 387 gross tonnes of reuse and other recycling diverted with Crow's Nest tonnes to comprise ≥40%
Promote and educate about waste minimisation	25 zero waste events supported 52 businesses supported with zero waste advice
Public Information and education ensures waste is sorted appropriately	Recorded contamination at MRF 25% of gross tonnes Recorded contamination at compost facility 0.8% of gross tonnes Kerbside waste to landfill per red bin pickup reduces - 11kg per red bin pickup

¹ excluding minor non-compliances as reported by Ecan



Planned Work 2014/15

Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$000's)	AP 2014/15 Budget (\$000's)	Reason for Change Status (<i>where applicable</i>)
C	WM1 Stage 2 Development - Reshaping and recapping the existing landfill areas to improve side slopes and impermeability of the cap.	0	25	Funding carried forward from 2013/14.
C	WM2 Stage 3 Development - Construction of new landfill cells	1,350	1,256	
C	WM3 Drainage - Projects to improve drainage at the Redruth landfill including collection of leachate recirculation, replacement of pumps, and upgrading of drainage.	0	10	
C	WM4 Landfill Gas System - Design and installation of a system to deal with landfill gas (methane) to comply with National Environmental Standards for Air Quality. Excess gas is likely to be flared from the site, with construction of a flare station and gas wells.	45	100	
C	WM5 Landfill Aftercare Reserves - Reserves set aside for landfill aftercare	90	90	
C	WM6 Transfer Station renewals - Renewal of plant and equipment at district transfer stations, including motors, containers and furniture	29	4	
C	WM7 Whole of Life Plan - Updating of the Whole of Life Plan for the Redruth Landfill	10	10	
C	WM8 Compost Site - Creation of new maturation pads for compost and installation of new pads to meet demand.	240	50	
C	WM9 New bins - Purchase of new wheelie bins to meet growth	49	52	
C	WM11 Waste Levy Projects - Implementation of projects funded from the Waste levy to improve waste minimisation. Project in 2013/14 proposed to install some public recycling facilities on Caroline Bay.	7	14	Funding carried forward from 2013/14
C	WM12 Resource Recovery Park - Development of Resource Recovery Park at Redruth transfer station that will enable improved drop-off facility for public, improving resource recovery and reducing waste to landfill.	30	30	

Waste Minimisation – Funding Impact Statement

	Annual Plan Forecast 2013/14 \$'000	Long Term Plan Forecast 2014/15 \$'000	Annual Plan Forecast 2014/15 \$'000
SOURCES OF OPERATING FUNDING			
General Rates, Uniform Annual General Charge, rates penalties			
Targeted Rates (Other than a targeted rate for water supply)	5,567	5,749	5,699
Subsidies and grants for operating purposes	120	130	130
Fees, charges and targeted rates for water supply	1,901	2,039	2,233
Internal charges and overheads recovered			
Local authorities fuel tax, fines, infringement fees and other receipts			
TOTAL OPERATING FUNDING	7,588	7,918	8,063
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	6,016	6,224	6,469
Finance costs	334	408	374
Internal charges and overheads applied	369	360	376
Other operating funding applications			
TOTAL APPLICATIONS OF OPERATING FUNDING	6,719	6,992	7,219
SURPLUS/(DEFICIT) OF OPERATING FUNDING	869	926	844
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure			
Development and financial contributions			
Increase/(Decrease) in debt	152	955	1,009
Gross proceeds from the sale of assets			
Lump sum contributions			
TOTAL SOURCES OF CAPITAL FUNDING	152	955	1,009
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	441	1,464	1,372
- to improve the level of service	152	332	229
- to replace existing assets	75	53	40
Increase/(decrease) in reserves	353	32	212
Increase/(decrease) of investments			
TOTAL APPLICATIONS OF CAPITAL FUNDING	1,021	1,881	1,853
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(869)	(926)	(844)
FUNDING BALANCE	0	0	0

Water Supply



Water Supply



What we do

Water Supply provides the safe and effective treatment, storage and distribution of water to urban and rural parts of the district. Quality water is delivered for residential, commercial, industrial and stockwater purposes. Water is not supplied for irrigation or horticultural purposes.

Approximately 96% of the total district resident population are served through 12 individual water supplies operated on behalf of the residents of the Timaru District. Schemes are provided (in order of largest to smallest population served) to:

- Timaru - Urban drinking water
- Downlands - Rural drinking water and stockwater
- Temuka - Urban drinking water
- Geraldine - Urban drinking water
- Te Moana - Rural drinking water and stockwater
- Pleasant Point - Urban drinking water
- Seadown - Rural drinking water and stockwater
- Winchester - Urban drinking water
- Orari - Rural drinking water and stockwater
- Peel Forest - Urban drinking water
- Beautiful Valley - Rural stockwater
- Rangitata/Orari - Water Race stockwater

The Downlands scheme covers and is operated on behalf of residents of the Timaru, Mackenzie and Waimate Districts. The Downlands Water Supply is managed by the Timaru District Council, who own 82% of the scheme. Policy for this scheme is determined by a Joint Standing Committee.

Water sources for the schemes include rivers, bores and surface springs. Environment Canterbury allocates water to the Council via resource consents, which set upper limits on the amount of water that can be taken from water sources.

The urban schemes are on-demand at the tap, except the Peel Forest scheme which supplies to a storage tank on each property.

The rural drinking water and stockwater schemes are flow control supplies (using restrictors) to storage tanks, except the Seadown scheme which also supplies directly to stockwater troughs.

The water race schemes supply stockwater to water races on or adjacent to scheme properties.

Our Levels of Service

Level of Service	Performance Measures/Target
Manage and monitor water supplies under the conditions of water resource consents and to achieve positive environmental outcomes	Compliance with resource consent conditions ¹
Provide water supply services that meet community demand	At least 95% urban scheme service connections have a normal minimum operating water pressure of $\geq 200\text{KPa}$ District residents are satisfied with water supply services - Not surveyed 2014/15 Water supply users are satisfied with water supply services - Not surveyed 2014/15
Provide safe drinking water	All schemes compliant with NZ Drinking Water Standards - Bacterial and chemical compliance Compliance with NZ Drinking Water Standards - Protozoal compliance - Downlands - Pareora, Springbrook, Orari, Pleasant Point, Seadown, Temuka, Geraldine, Timaru and Winchester.
Provide water with an acceptable taste, odour and appearance	Complaints received from $<1\%$ of connected properties about water appearance, taste and smell
Maintain excellent customer service	$\geq 85\%$ of service requests are responded to within required timeframes
Deliver affordable water supply services	Users of services think water supply services are good value for money - Not surveyed 2014/15 Actual operating cost of combined water supplies within budget

Level of Service	Performance Measures/Target
Minimise unplanned interruption to water supply services	No unplanned outages to urban scheme properties \geq than 8 hours

¹ excluding minor non-compliances as reported by Ecan



Planned Work 2014/15

Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$000's)	AP 2014/15 Budget (\$000's)	Reason for Change Status (where applicable)
O	Timaru Water Supply Strategy - Funding to progress Timaru Water Supply Strategy, including recommended strategic actions, such as water allocation and resource consent strategies, water demand and drought management, the Pareora Pipeline investigation and risk management.	0	150	Funding carried forward from 2013/14.
C	WS1 Urban Water Supplies - Reticulation and Service Renewals - Replacement of pipes, valves, hydrants and other water supply assets that have reached the end of their design life, including renewals generated as a result of maintenance to the water supply network.	1,070	1,395	Funding carried forward from 2013/14.
C	WS5 Urban Water Supplies - Network Analysis and Metering - Water supply modelling and meters to establish water demand in particular areas.	7	7	
C	WS7 Urban Water Supplies - Fixed Plant and equipment - Replacement of plant and equipment at treatment plants, including telemetry and electrical equipment.	925	977	Funding carried forward from 2013/14.
C	WS9 Urban Water Supplies - Pleasant Point water storage upgrade - Project to improve Pleasant Point water storage to industry standard (one days storage)	50	50	
C	WS10 Urban Water Supplies - Timaru Pareora Pipeline renewal - Replacement of part of the Pareora water supply pipeline.	150	100	
C	WS11 Urban Water Supplies - Timaru Reservoir Cover - Replacement of reservoir covers at the Claremont plant that have reached the end of their useful life.	0	25	
C	WS12 Other Water Supplies - Rangitata/Orari Water Race renewals and plant - Replacement of culverts, flumes, intake structures at headworks.	15	60	Funding carried forward from 2013/14.
C	WS13 Other Water Supplies - Seadown Renewals - Replacement of reticulation, pumps and buildings.	75	75	

Capital (C)/ Operating (O)	Explanation	10YP 2014/15 Budget (\$000's)	AP 2014/15 Budget (\$000's)	Reason for Change Status (where applicable)
C	WS16 Other Water Supplies - Seadown Leak Detection, Network Analysis and Metering - Leak detection, water supply modelling and meters to establish water demand in particular areas to improve supply delivery.	2	16	Funding carried forward from 2013/14.
C	WS17 Other Water Supplies - Te Moana Renewals - Replacement of reticulation, pumps, jets, tanks and buildings	310	525	
C	WS18 Other Water Supplies - Te Moana Network capacity - Project to improve network capacity of the Geraldine/Te Moana supply, involving expansion of the Geraldine water source to supply water for the Te Moana and Geraldine communities. Initial expenditure will allow delivery of water from the Geraldine source to the Woodbury community.	0	2,090	Funding carried forward from 2013/14.
C	WS19 Other Water Supplies - Te Moana Leak Detection, Network Analysis and Metering - Leak detection, water supply modelling and meters to establish water demand in particular areas to improve supply delivery	35	35	
C	WS20/21 Downlands Water Supply - Renewals/ Tengawai Trunk Main upgrade - Replacement of pipes, tanks and other water supply assets that have reached the end of their design life, including renewals generated as a result of maintenance to the water supply network. Also includes replacement and upgrading of the Tengawai trunk main to enable future growth in the Downlands scheme from the Tengawai intake.	2,758	5,737	Funding carried forward from 2013/14.
C	WS22 Downlands Water Supply - Network Analysis and Metering - Water supply modelling and meters to establish water demand in particular areas.	8	8	
C	WS23 Downlands Water Supply - Reservoir cover - Replacement of reservoir covers on the Downlands supply that have reached the end of their useful life.	328	328	
C	WS24 Temuka Intake Renewal	0	10	Funding carried forward from 2013/14.

Water Supply – Funding Impact Statement

	Annual Plan Forecast 2013/14 \$'000	Long Term Plan Forecast 2014/15 \$'000	Annual Plan Forecast 2014/15 \$'000
SOURCES OF OPERATING FUNDING			
General Rates, Uniform Annual General Charge, rates penalties			
Targeted Rates (Other than a targeted rate for water supply)	4,325	4,545	4,705
Subsidies and grants for operating purposes			
Fees, charges and targeted rates for water supply	1,485	1,520	1,503
Internal charges and overheads recovered	71	54	71
Local authorities fuel tax, fines, infringement fees and other receipts			
TOTAL OPERATING FUNDING	5,881	6,119	6,279
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	3,031	2,761	3,123
Finance costs	364	428	335
Internal charges and overheads applied	897	864	965
Other operating funding applications			
TOTAL APPLICATIONS OF OPERATING FUNDING	4,292	4,053	4,422
SURPLUS/(DEFICIT) OF OPERATING FUNDING	1,589	2,066	1,857
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure			
Development and financial contributions	8	9	9
Increase/(Decrease) in debt	1,777	(168)	1,748
Gross proceeds from the sale of assets			
Lump sum contributions			
TOTAL SOURCES OF CAPITAL FUNDING	1,785	(159)	1,756
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand			
- to improve the level of service	2,275	400	2,510
- to replace existing assets	2,420	2,239	2,855
Increase/(decrease) in reserves	(1,321)	(732)	(1,752)
Increase/(decrease) of investments			
TOTAL APPLICATIONS OF CAPITAL FUNDING	3,374	1,907	3,613
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(1,589)	(2,066)	(1,857)
FUNDING BALANCE	0	0	0

Downlands Water Supply – Funding Impact Statement

	Annual Plan Forecast 2013/14 \$'000	Long Term Plan Forecast 2014/15 \$'000	Annual Plan Forecast 2014/15 \$'000
SOURCES OF OPERATING FUNDING			
General Rates, Uniform Annual General Charge, rates penalties			
Targeted Rates (Other than a targeted rate for water supply)	984	1,107	1,107
Subsidies and grants for operating purposes			
Fees, charges and targeted rates for water supply			
Internal charges and overheads recovered			
Local authorities fuel tax, fines, infringement fees and other receipts	91	40	77
TOTAL OPERATING FUNDING	1,075	1,147	1,184
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	411	404	412
Finance costs	55	172	105
Internal charges and overheads applied	109	117	112
Other operating funding applications			
TOTAL APPLICATIONS OF OPERATING FUNDING	575	693	629
SURPLUS/(DEFICIT) OF OPERATING FUNDING	500	454	556
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure			
Development and financial contributions	8	418	25
Increase/(Decrease) in debt	1,640	1,640	3,280
Gross proceeds from the sale of assets			
Lump sum contributions			
TOTAL SOURCES OF CAPITAL FUNDING	1,648	2,058	3,305
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand			
- to improve the level of service			
- to replace existing assets	3,204	3,094	6,075
Increase/(decrease) in reserves	(1,056)	(582)	(2,214)
Increase/(decrease) of investments			
TOTAL APPLICATIONS OF CAPITAL FUNDING	2,148	2,512	3,860
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(500)	(454)	(556)
FUNDING BALANCE	0	0	0



3 Finances

Section Overview

This section outlines financial information relating to the annual plan and the Council operation. It includes:

- **Statement Concerning Balancing of Budget** - This shows how the Council has set operating revenues at a level sufficient to cover operating expenses (unless exceptions have been applied).
- **Forecast Statement of Comprehensive Revenue and Expense** - This can also be referred to as the Profit and Loss Statement, the Income Statement, or the Operating Statement. It shows the financial results of various Timaru District Council activities at the end of each period as either a surplus or deficit. It does not include asset purchases or disposals.
- **Forecast Statement of Movements in Equity** - Equity is the residual interest in the assets of Timaru District Council after the deduction of its liabilities. This statement shows movement in that interest.
- **Forecast Statement of Movements in Retained Earnings** - Retained Earnings are part of equity. This statement shows the movements relating to special funds which are held by Council for specific purposes.
- **Forecast Statement of Financial Position** - This shows the financial state of affairs at a particular time. It can also be referred to as the Balance Sheet.
- **Forecast Statement of Cashflows** - This describes the cash effect of transactions and is broken down into three components: operating, investing and financing activities.
- **Accounting Policies** - The accounting policies show the basis which are used in the preparation of the financial statements. They describe how the amounts in the financial statements are calculated.
- **Fees 2014/15** - A summary of fees and charges for the 2014/15 year, particularly relating to Resource Management Act (RMA) fees. A full list of fees is available

separately from the Council.

Note: LTP 2014/15 comparative figures included in this document exclude inflation.

Statement concerning Balancing of Budget

In accordance with Section 100 of the Local Government Act 2002 (the Act), Council resolves to permit an unbalanced budget in that the Forecast Statement of Comprehensive Revenue and Expense Council is forecasting an operating surplus for the year commencing 1 July 2014.

In its forecast Statement of Comprehensive Revenue and Expense, Council is reporting a surplus due to forecast revenue including grants and subsidies specifically provided by external parties to fund capital expenditure projects. These grants and subsidies are not available to meet day to day forecast operating expenses. Expenditure associated with these grants and subsidies is recorded in the Forecast Statement of Financial

Position, not the Forecast Statement of Comprehensive Revenue and Expense. Forecast interest income on Special Funds invested is allocated to and reinvested with those special funds and is therefore also not available to meet forecast day to day operating costs.

Council fully funds depreciation on assets and maintains investments to match depreciation special fund balances. Timaru District Council is of the opinion that it is financially prudent not to have a balanced budget in the Forecast Statement of Comprehensive Revenue and Expense and, due to the matters noted above, it is necessary for forecast revenue to exceed forecast expense in the Forecast Statement of Comprehensive Revenue and Expense.

Forecast Financial Information

These prospective financial statements were authorised for issue by Timaru District Council on 24 June 2014. Timaru District Council is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

Timaru District Council's planning processes are governed by the Local Government Act 2002. The Act requires Council to prepare a ten year Long-term Plan (LTP) every three years and an Annual Plan, which updates the LTP by exception, in the intervening years. This is Timaru District Council's Annual Plan for the 2014/2015 year and is prepared in accordance with the Act. The Council and management are responsible for the preparation of the prospective financial statements and the appropriateness of the underlying assumptions.

The information contained within this document is prospective financial information in terms of PBE FRS 42.

The forecast financial statements have been prepared on the basis of assumptions as to future events the Council reasonably expects to occur associated with actions the Council expects to take. They have been prepared in accordance with current accounting policies in this plan. Actual results up until January 2014 have been taken into account in preparation of these prospective financial statements. Prospective Group financial statements have not been prepared as information for all entities in the group is not available.

The purpose for which this plan has been prepared is to enable the public to participate in the decision making processes as to the services to be provided by the Timaru District Council to its community for the year, and to provide a broad accountability mechanism of Council to the community. This information has been prepared for the Council's budgeting and financial planning purposes. It may therefore not be appropriate to be used for any other purpose. Actual results are likely to

vary from the information presented and the variations may be material.

These prospective financial statements will not be updated.

Significant Forecasting Assumptions

Details of significant forecasting assumptions can be found in the Council's Long Term Plan 2012-2022.

General assumptions include Growth and Demand factors, Demographic change, Demand, Useful Lives of Significant Assets, Major Resource Consents and Effects of Future Legislation.

Financial assumptions include Future Price Changes (inflation), Funding Sources for Significant Assets, NZ Transport Agency Subsidy rates, Return on Investments, Interest rates on Borrowings and Depreciation rates on planned asset acquisitions.

Forecast Statement of Comprehensive Revenue and Expense

For the Year Ended 30 June

	Annual Plan Forecast 2013/14 \$000's \$	Long Term Plan Forecast 2014/15 \$000's \$	Annual Plan Forecast 2014/15 \$000's \$
REVENUE			
Rates	40,793	42,326	42,568
Interest and Dividends	4,484	4,233	4,705
Other Revenue	12,853	12,508	13,663
Revenue from exchange transactions	12,517	12,589	13,689
TOTAL REVENUE	70,647	71,656	74,626
EXPENSES			
Employee benefit expenses*	14,300	11,704	15,190
Operating costs	30,594	31,593	31,947
Finance costs	6,238	6,874	6,264
Depreciation	15,108	17,859	15,240
TOTAL EXPENSES	66,240	68,030	68,641
TOTAL COMPREHENSIVE REVENUE AND EXPENSE	4,407	3,626	5,985

* Note: Employee benefit expenses for the Caroline Bay Aquatic Centre were included as Operating costs in the Long Term Plan Forecast. In order to make a valid comparison to the Annual Plan Forecast for 2014/15, the amounts for Employee benefit expenses change to \$13,578 for 2014/15.

Forecast Statement of Movements in Equity

For the Year Ended 30 June

	Annual Plan Forecast 2013/14 \$000's	Long Term Plan Forecast 2014/15 \$000's	Annual Plan Forecast 2014/15 \$000's
	\$	\$	\$
EQUITY AT BEGINNING OF THE YEAR	714,295	713,123	726,380
Net surplus for the year	4,407	3,626	5,985
Total recognised revenues and expenses	4,407	3,626	5,985
EQUITY AT THE END OF THE YEAR	718,702	716,749	732,365

Forecast Statement of Movement in Retained Earnings

For the Year Ended 30 June

	Annual Plan Forecast 2013/14 \$000's \$	Long Term Plan Forecast 2014/15 \$000's \$	Annual Plan Forecast 2014/15 \$000's \$
RETAINED EARNINGS AT 1 JULY	689,094	693,985	697,976
Net surplus for the year	4,407	3,626	5,985
Transfers to Reserves	(15,423)	(16,289)	(15,985)
Transfers from Reserves	20,619	15,650	19,265
RETAINED EARNINGS AT 30 JUNE	698,697	696,972	707,241

Forecast Statement of Financial Position

For the Year Ended 30 June

	Annual Plan Forecast 2013/14 \$000's	Long Term Plan Forecast 2014/15 \$000's	Annual Plan Forecast 2014/15 \$000's
	\$	\$	\$
EQUITY			
Retained Earnings	698,697	696,972	707,241
Special Fund Reserves	20,005	19,777	25,124
TOTAL EQUITY	718,702	716,749	732,365
CURRENT ASSETS			
Cash & Bank Balances	8,820	9,272	23,069
Short Term Deposits	12,298	6,272	5,919
Receivable & Prepayments	8,973	6,946	7,048
Inventories	58	59	62
Total Current Assets	30,149	22,549	36,098
NON-CURRENT ASSETS			
Investments	28,345	31,595	28,741
Fixed Assets	778,844	778,738	787,986
Total Non-Current assets	807,189	810,333	816,727
TOTAL ASSETS	837,338	832,882	852,824
CURRENT LIABILITIES			
Payables & Accruals	12,394	9,477	11,140
Current Portion of Term Debt	11,646	23,285	22,958
Total Current Liabilities	24,040	32,762	34,098
NON-CURRENT LIABILITIES			
Term Debt	84,940	75,752	79,337
Other Term Liabilities	9,656	7,619	7,025
Total Non-Current Liabilities	94,596	83,371	86,362
TOTAL LIABILITIES	118,636	116,133	120,460
NET ASSETS	718,702	716,749	732,365

Forecast Statement of Cashflows

For the Year Ended 30 June

	Annual Plan Forecast 2013/14 \$000's	Long Term Plan Forecast 2014/15 \$000's	Annual Plan Forecast 2014/15 \$000's
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was provided from:			
Receipts from customers	16,740	17,103	18,011
Rates	41,223	42,726	43,018
Subsidies	8,160	7,554	8,852
Interest	2,356	2,205	2,468
Dividends	2,128	2,028	2,238
	70,607	71,616	74,586
Cash was applied to:			
Payments to employees	(14,300)	(11,704)	(15,190)
Payments to suppliers	(30,530)	(31,529)	(31,884)
Interest paid	(6,238)	(6,874)	(6,264)
Income Tax paid	0	0	0
	(51,068)	(50,107)	(53,337)
NET CASH INFLOWS FROM OPERATING ACTIVITIES	19,539	21,509	21,248
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash was provided from:			
Sale of fixed assets	49	34	45
Sale of investments (special funds)	20,619	15,650	19,265
Mortgages/advances repaid	220	220	220
	20,888	15,904	19,530
Cash was applied to:			
Purchases of fixed assets	(37,174)	(23,572)	(34,757)
Purchase of investments	(15,423)	(16,289)	(15,985)
Mortgages/advances made	(215)	(215)	(215)
	(52,812)	(40,076)	(50,956)
NET CASH FLOWS FROM INVESTING ACTIVITIES	(31,924)	(24,172)	(31,426)

Forecast Statement of Cashflows *(Continued)*

For the Year Ended 30 June

	Annual Plan Forecast 2013/14 \$000's	Long Term Plan Forecast 2014/15 \$000's	Annual Plan Forecast 2014/15 \$000's
		\$	\$
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash was provided from:			
Loans raised	25,757	14,269	20,568
	25,757	14,269	20,568
Cash was applied to:			
Settlement of loans	(15,044)	(11,645)	(11,874)
	(15,044)	(11,645)	(11,874)
CASH FLOWS FROM FINANCING ACTIVITIES	10,713	2,624	8,694
NET INCREASE (DECREASE) IN CASH HELD	(1,672)	(39)	(1,484)
Cash at beginning of the year	22,790	15,584	30,471
CASH AT END OF THE YEAR	21,118	15,545	28,988
Represented by:			
Cash and Bank Balances	8,820	9,273	23,069
Short Term Deposits	12,298	6,272	5,919
	21,118	15,545	28,988

Reserve Funds Summary

Special Funds

Separate Accounts are maintained for targeted rates charged for a specific purpose. A separate account is maintained for each targeted rate to ensure that the funds are held and used for the specific purpose intended.

Name of Fund	Activity	Purpose	Forecast Balance 1 July 2014 \$000's	Funds Deposited 2014/15 \$000's	Funds Withdrawn 2014/15 \$000's	Forecast Balance 30 June 2015 \$000's
Aquatic Centre contributions	Parks, Recreation and Swimming Pools	Funds donated towards to Aquatic centre facility to be used for its construction and funding of interest payments.	358	14	180	192
Cemetery Future (Tu) Fund	Community Facilities	Development of future cemetery for Timaru.	113	6	0	119
Collett Bequest (Museum)	Cultural and Learning Facilities	For museum items.	481	24	0	505
Community Development Interest Fund	Community Funding	To make major grants (over \$10,000) to non profit community based organisations and clubs for improving or developing new or existing facilities which reflect credit or provide benefit to the Timaru District residents.	431	62	30	463
Community Development Loan Fund	Community Funding	To make major loans to non profit community based organisations and clubs for improving or developing new or existing facilities which reflect credit or provide benefit to the Timaru District residents.	259	0	0	259
Contingency Fund	All of Council	For emergency purposes as determined by Council.	471	23	0	494
Depreciation - General Fund	All of Council	For the renewal and/or replacement of district wide funded depreciable assets and for the repayment of loans associated with such assets.	3,160	7,378	7,138	3,400
Depreciation Fund - Beautiful Valley Water	Water Supply	For the renewal and/or replacement of Water depreciable assets and for the repayment of loans associated with such assets.	56	5	0	61
Depreciation Fund - Geraldine	Roading and Footpaths and Stormwater	For the renewal and/or replacement of Geraldine funded depreciable assets and for the repayment of loans associated with such assets, (excludes water related assets).	115	10	0	125

Name of Fund	Activity	Purpose	Forecast Balance 1 July 2014 \$000's	Funds Deposited 2014/15 \$000's	Funds Withdrawn 2014/15 \$000's	Forecast Balance 30 June 2015 \$000's
Depreciation Fund - Orari Township Water	Water Supply	For the renewal and/or replacement of Water depreciable assets and for the repayment of loans associated with such assets.	218	8	0	226
Depreciation Fund - Rangitata / Orari Water	Water Supply	For the renewal and/or replacement of Water depreciable assets and for the repayment of loans associated with such assets.	0	6	6	0
Depreciation Fund - Rural	Roading and Footpaths and Stormwater	For the renewal and/or replacement of Rural funded depreciable assets and for the repayment of loans associated with such assets, (excludes water related assets).	107	52	55	104
Depreciation Fund - Seadown Water	Water Supply	For the renewal and/or replacement of Water depreciable assets and for the repayment of loans associated with such assets.	519	83	111	491
Depreciation Fund - Sewer	Sewer	For the renewal and/or replacement of Sewer depreciable assets and for the repayment of loans associated with such assets.	1,713	2,935	3,239	1,409
Depreciation Fund - Te Moana Downs Water	Water Supply	For the renewal and/or replacement of Water depreciable assets and for the repayment of loans associated with such assets.	98	110	207	1
Depreciation Fund - Temuka	Roading and Footpaths and Stormwater	For the renewal and/or replacement of Temuka funded depreciable assets and for the repayment of loans associated with such assets, (excludes water related assets).	71	115	148	38
Depreciation Fund - Timaru	Roading and Footpaths and Stormwater	For the renewal and/or replacement of Timaru funded depreciable assets and for the repayment of loans associated with such assets, (excludes water related assets).	2,685	974	1,449	2,210
Depreciation Fund - Urban Water	Water Supply	For the renewal and/or replacement of Water depreciable assets and for the repayment of loans associated with such assets.	4,711	1,843	2,735	3,819
Depreciation Fund (Housing)	Social Housing	For the renewal and/or replacement of Housing depreciable assets and for the repayment of loans associated with such assets.	230	250	169	311
Development (Tu) Fund	All of Council	Funding of major developments within Timaru. Interest on this fund to be credited to the Community Development Interest Fund.	265	0	0	265
Disaster Relief Fund	All of Council	For the replacement of infrastructural assets excluding roading in the event of a natural disaster.	1,903	249	0	2,152
District Recreation Facilities Fund	All of Council	To be used for the development of significant recreation facilities in the district.	605	31	0	636
Dowling Bequest	Cultural and Learning Facilities	For the purchase of Christian fiction literature for the library.	27	2	3	26

Name of Fund	Activity	Purpose	Forecast Balance 1 July 2014 \$000's	Funds Deposited 2014/15 \$000's	Funds Withdrawn 2014/15 \$000's	Forecast Balance 30 June 2015 \$000's
Downlands Asset Replacement Fund	Water Supply	Replacement of infrastructural assets relating to Downlands Water Supply Scheme.	3,076	680	3,256	500
Downlands Capital Contribution Reserve	Water Supply	For the provision of capital expenditure financed from capital contributions.	164	28	152	40
Economic Development Fund	Economic Development and District Promotions, Community Funding and Governance and Leadership	For economic development support.	217	16	0	233
Election Expenses Fund	Governance and Leadership	To provide for meeting election expenses.	10	41	0	51
Endowment Land Geraldine Fund	All of Council	From the proceeds of Endowment Land. For the purchase of similar land.	387	31	0	418
Forestry Development Fund	Parks, Recreation and Swimming Pools	To provide funding for the development of forests within the District.	457	20	95	382
George Barclay Bequest	Cultural and Learning Facilities	Original bequest was \$600. Interest to be used for the purchase of reference books for the Timaru Children's Library.	2	0	0	2
Grants & Donations Fund	Community Funding	For the provision of grants & donations (created from the unspent grant allocation and carried forward balances)	20	30	30	20
Investment Fund	All of Council	1. For the repayment of district-wide loans. 2. For the funding of district-wide capital projects. 3. For provision of internal loans.	1,835	746	345	2,236
Joan & Percy Davis Library Trust (Ger)	Cultural and Learning Facilities	Interest to be used to purchase books for the Geraldine Library. (8/7/82)	1	0	0	1
Lattimore W A (Tu) Bequest	Cultural and Learning Facilities	Interest to be used for the purchasing of art works for the Aigantighe Art Gallery.	21	1	2	20
Mackay Bequest (Art Gallery)	Cultural and Learning Facilities	For the purchase of paintings.	194	10	0	204
Mackay Bequest (Library)	Cultural and Learning Facilities	For the purchase of books relating to art for the Timaru Library.	187	9	7	189
Main Creative Communities NZ Fund	Community Funding	Carried forward balance of Creative Communities NZ fund - main committee.	2	1	0	3

Name of Fund	Activity	Purpose	Forecast Balance 1 July 2014 \$000's	Funds Deposited 2014/15 \$000's	Funds Withdrawn 2014/15 \$000's	Forecast Balance 30 June 2015 \$000's
Main Drains Cost Sharing Fund	Sewer, Stormwater and Water Supply	Extension of main drains on a cost sharing basis.	652	63	0	715
Mayor's Welfare Fund	Governance and Leadership	Help out the needy as determined by the Mayor.	12	6	5	13
Museum Acquisition Fund/Alan Ward Fund	Cultural and Learning Facilities	For the purchase of articles for the Museum.	9	0	0	9
Officials' Indemnity, Safety and Health Fund	All of Council	For the purpose of officials' indemnity insurance excess, and for providing funds to comply with Occupational Health and Safety Regulations.	591	28	50	569
Parking Improvement (Tu) Fund	Roading and Footpaths	For the purchase of land buildings, or equipment which will be used for providing, or in association with, parking facilities within Timaru or for meeting the annual charges on any loan raised for any of these purposes.	641	28	152	517
Property Development Fund	All of Council	For the purchase or development of land and improvement projects within the District.	610	30	0	640
RC Hervey Fund	Cultural and Learning Facilities	For providing improved services to the Timaru Library.	69	4	0	73
Reserves Development (Tu) Fund	Parks, Recreation and Swimming Pools	For the planting of trees and general development of reserves owned by the District Council within Timaru.	10	1	0	11
Reserves from Subdivisions/ Development Levy	Parks, Recreation and Swimming Pools	Development of reserves within the District as set out in the Local Government Act 1974 Section 288.	68	20	41	47
Safer Community Funds	Safer Communities	For Safer Communities projects.	212	9	33	188
Social Housing Fund (TDC)	Social Housing	Funding of new social housing units and major maintenance.	0	0	0	0
Sport and Recreation Loan Fund	Community Funding	Sport and Recreation loans for facilities and/or major plant items in excess of \$2,000 total value.	990	59	0	1,049
Te Moana Water Capital Contributions	Water Supply	For the provision of extensions to the Te Moana water network.	272	14	190	96
Timaru Ward Capital Asset and Loan Repayment Fund	All of Council	For the purpose of repayment of Timaru Ward separate rate loans and/or Timaru Ward Capital Projects.	18	1	0	19

Separate Funds

Separate Accounts are maintained for targeted rates charged for a specific purpose. A separate account is maintained for each targeted rate to ensure that the funds are held and used for the specific purpose intended.

Name of Fund	Forecast Balance 1 July 2014 \$000's	Funds Deposited 2014/15 \$000's	Funds Withdrawn 2014/15 \$000's	Forecast Balance 30 June 2015 \$000's
Aquatic Centre	0	1,949	1,949	0
Fairview Hall	1	5	5	1
Claremont Hall	1	4	4	1
Otipua Hall	0	1	1	0
Kingsdown Hall	0	4	4	0
Geraldine Works and Services	32	208	221	19
Rural Works and Services	18	162	168	12
Temuka Works and Services	100	289	367	22
Timaru Works and Services	99	1,850	1,907	42
Rural Fire Protection	2	183	180	5
Solid Waste Collection	809	5,280	5,349	740
Sewer	2,318	6,750	7,229	1,839
Beautiful Valley Water	5	6	6	5
Downlands Water	0	1,107	1,107	0
Orari Township Water	6	19	20	5
Rangitata/Orari Water	70	260	282	48
Seadown Water	66	180	207	39
Te Moana Water	417	540	789	168
Urban Water	361	3,700	3,846	215
Geraldine Community Board	12	5	5	12
Pleasant Point Community Board	11	6	6	11
Temuka Community Board	13	9	9	13

Funding Impact Statement

This Funding Impact Statement has been prepared in compliance with Part 1: Clause 20 of Schedule 10 of the Local Government Act 2002.

In general terms the 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. The following table outlines Council expenditure and sources of funds.

Rates are assessed on properties in accordance with the statutory provisions of the Local Government (Rating) Act 2002.

	Annual Plan Forecast 2013/14 \$000's	Long Term Plan Forecast 2014/15 \$000's	Annual Plan Forecast 2014/15 \$000's
SOURCES OF OPERATING FUNDING			
General Rates, Uniform annual general charges, rates penalties	12,084	12,186	12,824
Targeted Rates (other than a targeted rate for water supply)	29,687	30,572	30,773
Subsidies and grants for operating purposes	2,914	3,154	3,199
Fees charges and targeted rates for water supply	14,802	15,031	16,270
Internal charges and overheads recovered			
Local authorities fuel tax, fines, infringement fees and other receipts	5,435	5,144	5,601
TOTAL OPERATING FUNDING	64,922	66,087	68,666
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	44,645	43,050	46,889
Finance costs	6,708	7,325	6,682
Internal charges and overheads applied			
Other operating funding applications			
TOTAL APPLICATIONS OF OPERATING FUNDING	51,353	50,375	53,571
SURPLUS/(DEFICIT) OF OPERATING FUNDING	13,569	15,712	15,095
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	6,422	5,472	6,769
Development and financial contributions	187	447	53
Increase/(decrease) in debt	10,718	2,629	8,699
Gross proceeds from the sale of assets	49	34	45
Lump sum contributions			
TOTAL SOURCES OF CAPITAL FUNDING	17,376	8,582	15,566

	Annual Plan Forecast 2013/14	Long Term Plan Forecast 2014/15	Annual Plan Forecast 2014/15
	\$000's	\$000's	\$000's
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	2,530	1,695	4,969
- to improve the level of service	16,100	5,522	8,179
- to replace existing assets	18,544	16,356	21,609
Increase/(decrease) in reserves	(6,229)	721	(4,096)
Increase/(decrease) of investments			
TOTAL APPLICATIONS OF CAPITAL FUNDING	30,945	24,294	30,661
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(13,569)	(15,712)	(15,095)
FUNDING BALANCE	0	0	0

Reconciliation to Statement of Comprehensive Income

Surplus/(deficit) of operating funding per FIS	13,569	15,712	15,095
Subsidies & Grants for capital expenditure	6,422	5,472	6,769
Development and financial contributions	187	447	53
Vested Assets	40	40	40
Depreciation	(15,108)	(17,859)	(15,240)
Landfill Post Closure	(154)	(154)	(154)
Movement in Rates Balances	(548)	(32)	(579)
Surplus per Cost of Service Statement	4,407	3,626	5,985

Rates for example properties across the district based on the 2014/15 Annual Plan are shown on Page 15.

Rating Types

(all amounts are shown inclusive of 15.0% GST)

Rates are assessed on properties in accordance with the statutory provisions of the Local Government (Rating) Act 2002.

These figures give ratepayers an estimate of what their level of rates is likely to be in the coming year.

For the purposes of setting and assessing rates, the following definition of ‘a separately used or inhabited part of a rating unit’ is used: Any part of a rating unit that is, or is able to be, separately used or inhabited by the ratepayer, or by any other person or body, having a right to use or inhabit that part by virtue of a tenancy, lease, licence or other agreement.

Examples include:

- Each separately used or inhabited part of a residential unit will count as a separate part. This includes minor household units with kitchen facilities often referred to as “granny flats”.
- Where residential properties are partially used for business, the number of parts will equal the number of separately used or inhabited residential units plus one for each separate business use (e.g. a house with a doctor’s

surgery attached contains two parts).

- In the case of retirement villages and similar types of properties, each separately used or inhabited residential unit and each other major use (such as halls, libraries etc) are separate parts.

Uniform Annual General Charge (UAGC)

The cost of providing community amenities, such as libraries, swimming pools, parks and the cost of governance and leadership, civil defence, environmental health, road/streets landscapes, economic development and promotion, and the airport, is recovered from all ratepayers in the form of a uniform annual general charge assessed as a fixed amount per rating unit.

	Actual Rate 2013/14	Rate 2014/15	Estimated revenue 2014/15 (\$000)
Uniform Annual General Charge	\$460.00	\$486.00	9,852

General Rates

The general rate includes that portion of the above activities not recovered by the uniform annual general charge, plus costs associated with the roading network, street lighting, refuse disposal services, dog control, building control, district planning and property costs (non commercial). It is assessed on all rateable land within the District in the form of a differential general rate assessed on the Land Value of the rating unit. Information about the categories of rateable land and the differentials can be found under the heading Differential Rating.

	Differential Factor	Actual Rate 2013/14	Rate 2014/15	Estimated revenue 2014/15 (\$000)
Commercial/Industrial/ Accommodation	4.212	\$0.01192	\$0.01246	4,832
Primary	0.358	\$0.00101	\$0.00106	2,481
Residential - General/ Recreational/ Community Services	1.000	\$0.00283	\$0.00296	5,691
Residential - Multi-Unit	2.050	\$0.00580	\$0.00607	202

Note: Previously Council had a District Works and Services rate, which was for the cost of providing the roading network, street lighting, refuse disposal services, dog control, building control, district planning and property costs (non commercial) that have now been incorporated into the general rate.

Community Works and Services Rate

The cost of activities, such as non subsidised roading (footpaths), community lighting, and stormwater drainage, is recovered from each community in which the service is provided in the form of a targeted community works and services rate assessed on the Land Value of the rating unit. The communities in which these rates are assessed are:

	Actual Rate 2013/14	Rate 2014/15	Estimated revenue 2014/15 (\$000)
Geraldine	\$0.00150	\$0.00151	239
Rural	\$0.00005	\$0.00006	186
Temuka	\$0.00220	\$0.00227	333
Timaru	\$0.00146	\$0.00142	2,128

Aquatic Centre Rate

The cost of Caroline Bay Aquatic centre is recovered from all ratepayers in the form of a uniform targeted aquatic centre rate assessed as a fixed amount per separately used or inhabited part of a rating unit for residential (general or multi-unit) rating units, per rating unit for other rating units (being the same amount as the amount assessed per separately used or inhabited part of a residential (general or multi-unit) rating unit). Information about the differential categories can be found under the heading Differential Rating.

	Actual Rate 2013/14	Rate 2014/15	Estimated revenue 2014/15 (\$000)
Residential	\$106.00	\$106.00	1,901
Other	\$106.00	\$106.00	340

Rural Fire Protection Rate

The cost of rural fire protection is recovered from all rateable land in the district, excluding the urban areas of Geraldine, Pleasant Point, Temuka and Timaru (see the description of these areas below), in the form of a uniform targeted rural fire protection rate assessed on the Land Value of the rating unit.

	Actual Rate 2013/14	Rate 2014/15	Estimated revenue 2014/15 (\$000)
Rural Fire Protection Rate	\$0.00008	\$0.00007	210

Uniform Community Board Charges

The cost of providing specific Council services as determined by the Temuka, Geraldine and Pleasant Point Community Boards, is recovered from those ratepayers in the form of a targeted fixed amount per rating unit in each of the Temuka, Pleasant Point and Geraldine communities (see description of these areas below).

	Actual Rate 2013/13	Rate 2014/15	Estimated revenue 2014/15 (\$000)
Geraldine	\$2.00	\$2.00	6
Pleasant Point	\$5.00	\$5.00	6
Temuka	\$3.50	\$3.50	10

Uniform Annual Sewer Charge

The cost of providing sewage disposal is recovered from those ratepayers who receive the service, and are not subject to tradewaste charges, in the form of a targeted uniform annual sewer charge. This is a fixed amount on each water closet or urinal connected either directly or through a private drain to a public sewage drain subject to the proviso that every rating unit used exclusively or principally as a residence of not more than one household shall be deemed to have not more than one water closet or urinal.

	Actual Rate 2013/14	Rate 2014/15	Estimated revenue 2014/15 (\$000)
Sewer Charge	\$348.00	\$364.00	7,763

Differentiated Annual Waste Management Charge

The cost of providing waste collection is recovered from rating units which receive the service in the form of a targeted differential annual waste management charge of a fixed amount per set of 3 bins for all rateable and non-rateable land (see description of waste categories below).

	Actual Rate 2013/14	Rate 2014/15	Estimated revenue 2014/15 (\$000)
Urban – Standard	\$318.00	\$299.00	5,126
Rural – Standard	\$317.00	\$299.00	676
Large	\$405.00	\$400.00	143

Additional bins are charged for as a targeted differential annual waste management bin charge of a fixed amount per additional bin:

	Actual Rate 2013/14	Rate 2014/15	Estimated revenue 2014/15 (\$000)
Small Recycling (140 litres)	\$69.00	\$70.00	17
Large Recycling (240 litres)	\$79.00	\$80.00	23
Small Compost (140 litres)	\$111.00	\$112.00	17
Large Compost (240 litres)	\$132.00	\$133.00	23
Small Rubbish (140 Litres)	\$138.00	\$140.00	11
Large Rubbish (240 litres)	\$198.00	\$200.00	36

Annual Water Charges

The cost of providing a water supply is recovered from those ratepayers who receive or could receive the service in the form of a targeted annual water charge.

- **“Connected”** means those rating units which receive an ordinary water supply.
- **“Serviceable”** means those rating units which are situated within 100 metres from any part to the water works to which water can be but is not supplied.
- **“Residential”** means all properties used primarily for residential accommodation of a single household or used for residential purposes and not otherwise classified or which are vacant or of not determined use of those differential categories and situated in an area which residential dwellings are permitted.
- **“Other”** means all rating units used primarily for purposes other than residential purposes.

All references to a “Water Supply” are references to schemes defined by a Special Order. Water rates are assessed as follows:

a Urban

- i A differential targeted rate of fixed amounts in accordance with the following differentials (excluding those rating units supplied through a meter):
 - i per separately used or inhabited part of a Connected residential rating unit;
 - ii per rating unit for other Connected rating units (being the same amount assessed per separately used or inhabited part of a Connected residential rating unit)
 - iii per Serviceable rating units (being 50% of the above amount) assessed on rating units as:

	Actual Rate 2013/14		Rate 2014/15		Estimated revenue 2014/15 (\$000)
	Connected	Serviceable	Connected	Serviceable	
Urban supplies	\$234.00	\$117.00	\$247.00	\$123.50	4,255

b Rural

- i A targeted rate of a fixed amount per hectare within the rating unit located in the Rangitata-Orari Water Supply District.
- ii A targeted rate in the Te Moana Downs Water Supply District of a fixed amount per unit of water supplied **and** a targeted rate of a fixed amount for each tank.
- iii A targeted rate of a fixed amount per unit of water supplied in the Orari Township Water Supply District.
- iv A targeted rate in the Seadown Water Supply District of a fixed amount per hectare within the rating unit **and** a targeted rate of a fixed amount per separately used or inhabited part of a rating unit.
- v A targeted rate per rating unit of a fixed amount per hectare in the Beautiful Valley Water Supply District.
- vi On so much of the rating units appearing on Valuation Rolls number 24640, 24660, 24670, 24680, 24690, 24700, 24710, 24820, 24840, 24850, 24860, and part 25033, as is situated within the Downlands Water Supply District the following targeted rates.
 - a) a fixed amount for each separately used or inhabited part of a rating unit within the Pareora Township and for rating units used as halls within the scheme.
 - b) a fixed amount per rating unit for rating units used as schools within the Pareora Township.
 - c) in addition a fixed amount for each separate connection (excluding Pareora Township) to the water supply except where there is more than one connection to any rating unit as a technical requirement of the scheme, in which case only one charge will apply.

- d) in addition to the charge assessed in (c) above, a fixed amount per unit of water or where water supplied in one half units a fixed charge (being 50% of the amount per unit) per half unit.

	Actual Rate 2013/14	Rate 2014/15	Estimated revenue 2014/15 (\$000)
Rangitata-Orari (Area charge)	\$17.00	\$17.00	299
Te Moana (Unit charge)	\$175.00	\$255.00	310
Te Moana (Tank charge)	\$353.70	\$497.50	311
Orari Township (Service charge)	\$364.00	\$364.00	22
Seadown (Area charge)	\$13.50	\$14.70	77
Seadown (Domestic charge)	\$338.00	\$367.00	129
Beautiful Valley (Area charge)	\$3.69	\$3.69	7
Downlands (Domestic charge)	\$409.00	\$458.00	83
Downlands (School charge)	\$701.50	\$785.50	1
Downlands (Service charge)	\$292.00	\$327.00	600
Downlands (Unit charge)	\$117.00	\$131.00	589

c Water by Meter

A uniform targeted rate for water supply per cubic meter of water consumed by any rating unit situated in the following areas which has been fitted with a water meter:

	Actual Rate 2013/14	Rate 2014/15	Estimated revenue 2014/15 (\$000)
Seadown	\$0.80	\$0.82	5
Urban schemes	\$0.57	\$0.58	1,702

Uniform Community Centre Charges

To provide funding for community centres uniform targeted rates of a fixed amount per separately used or inhabited part of a rating unit situated in the following Community Centre Areas:

	Actual Rate 2013/14	Rate 2014/15	Estimated revenue 2014/15 (\$000)
Claremont Community Centre	\$20.00	\$20.00	5
Fairview Community Centre	\$30.00	\$30.00	6
Kingsdown Community Centre	\$36.00	\$36.00	5
Otipua Community Centre	\$20.00	\$20.00	2

Lump sum contributions

Lump sum contributions will not be invited in respect of any targeted rates.

Differential Rating

The Council proposes to differentiate the general rate and the Aquatic Centre rate based on land use (Schedule 2 Local Government (Rating) Act 2002).

The objective of differential rating is to ensure a fair proportion of rates are paid by the various differential types.

The differential is applied under the following nine types:

Type		General Rate factor
1	Accommodation	4.212
2	Commercial - Central	4.212
3	Commercial - Other	4.212
4	Community Services	1.000
5	Industrial	4.212
6	Primary	0.358
7	Recreational	1.000
8	Residential - General	1.000
9	Residential - Multi Unit	2.050

Description of differential categories

Type 1- Accommodation

All properties used primarily for hotel, motel or similar short term or travellers' accommodation purposes.

Type 2 – Commercial - Central

All properties situated within the Timaru Central Business District and used primarily for commercial purposes.

Type 3 – Commercial - Other

All properties used primarily for commercial purposes other than those situated in the Timaru Central Business District.

Type 4 – Community Services

All properties used primarily for education, religious and/or community purposes.

Type 5 - Industrial

All properties used primarily for industrial purposes.

Type 6 - Primary

All properties used primarily for agricultural, horticultural or pastoral purposes, including the grazing of animals.

Type 7 - Recreational

Properties used primarily for active or passive indoor/outdoor recreational activities.

Type 8 – Residential – General (including baches)

All properties used primarily for residential accommodation of a single household or used for residential purposes and not otherwise classified or which are vacant or of not determined use of those differential categories and situated in an area in which residential dwellings are permitted.

Type 9 – Residential – Multi- Unit

All properties used primarily for multi unit residential accommodation, for example, purpose built rental flats.

Timaru means the area defined by so much of the rating units appearing on valuation rolls number 24930, 24941, 24942, 24950, 24960, 24971, 24972, 24981, 24991, 25000, 25011, 25021, 25022, 25023, 25032 and 25033.

Geraldine means the area defined by so much of the rating unit appearing on valuation rolls number 24751 and 24752.

Temuka means the area defined by so much of the rating unit appearing on valuation rolls number 24770 and 24780.

Pleasant Point means the area defined by so much of the rating unit appearing on valuation roll number 24821.

Rural means all that area excluding Geraldine, Pleasant Point, Temuka and Timaru.

Standard waste charge is for 3 bins: a 140 litre rubbish bin, a compost bin and a recycling bin, or a 3 bin stacker set.

Large waste charge is for a 240 litre rubbish bin, a compost bin and a recycling bin.

Rates payable by instalment

Rates and charges are due and payable on the following dates:

All Ratepayers

Instalment	Due Date
1	23 September 2014
2	22 December 2014
3	20 March 2015
4	22 June 2015

Ratepayers may elect to pay on a more regular basis if they choose. Rates may be paid using any one of a number of payment methods acceptable to the Council including direct debits, cheques by mail, cheques or cash or EFTPOS at Council offices, credit card via Council website, direct credits or other bank transfer methods.

The due date for metered water targeted rates will be the 20th of the month following invoice date.

Penalties

A penalty of 10% is added to any portion of each instalment that remains unpaid at the close of the due date, on the following dates:

Instalment	Penalty Date
1	24 September 2014
2	23 December 2014
3	23 March 2015
4	23 June 2015

Any rates outstanding from previous years (including penalties already incurred)

which are still unpaid on 23 September 2014 will have a further 10% penalty added on that date and if any portion is still unpaid on 23 March 2015 a further 10% penalty will be added on that date.

Penalties will not be applied to the metered water targeted rate.

Rate Discount Policy

That pursuant to Section 55 of the Local Government (Rating) Act 2002, the following discount will apply;-

- A discount of 2.50% will be allowed on the total rates set, if the 2014/15 rates, including any current penalties, are paid in full on or before 23 September 2014

Rating Contribution By Activity 2014/15

		Comm/Ind	Res/rec	Primary	Multi Unit
General Rate	%	\$ rate per \$ land value	\$ rate per \$ land value	\$ rate per \$ land value	\$ rate per \$ land value
Governance & Leadership	9.15%	0.00114	0.00027	0.00010	0.00056
Civil Defence	0.74%	0.00009	0.00002	0.00001	0.00004
Environmental Health	0.99%	0.00012	0.00003	0.00001	0.00006
District Library	6.39%	0.00080	0.00019	0.00007	0.00039
Aigantighe Art Gallery	1.53%	0.00019	0.00005	0.00002	0.00009
Museum	1.59%	0.00020	0.00005	0.00002	0.00010
Theatre Royal	0.88%	0.00011	0.00003	0.00001	0.00005
Community Development	1.68%	0.00021	0.00005	0.00002	0.00010
Parks	12.04%	0.00150	0.00036	0.00013	0.00073
Swimming Pools	14.66%	0.00183	0.00043	0.00016	0.00089
Cemeteries	0.26%	0.00003	0.00001	0.00000	0.00002
Halls & Community Centres	0.81%	0.00010	0.00002	0.00001	0.00005
Public Toilets	1.16%	0.00014	0.00003	0.00001	0.00007
Subsidised Labour	0.19%	0.00002	0.00001	0.00000	0.00001
Economic Development & District Promotions	2.08%	0.00026	0.00006	0.00002	0.00013
Road/street Landscapes	1.61%	0.00020	0.00005	0.00002	0.00010
Airport	0.58%	0.00007	0.00002	0.00001	0.00003
Dog Control	0.10%	0.00001	0.00000	0.00000	0.00001
Building Control	0.09%	0.00001	0.00000	0.00000	0.00001
District Planning	4.07%	0.00051	0.00012	0.00004	0.00025
Forestry	0.00%	0.00000	0.00000	0.00000	0.00000
Subsidised Roding	34.50%	0.00430	0.00102	0.00037	0.00209
Streetlighting - District	3.01%	0.00037	0.00009	0.00003	0.00018
Solid Waste operations	1.90%	0.00024	0.00006	0.00002	0.00012
	100.00%	0.01246	0.00296	0.00106	0.00607

		Comm/Ind	Res/rec	Primary	Multi Unit
General Charge (including Aquatic Centre Rate)	%	\$ per rating unit	\$ per rating unit	\$ per rating unit	\$ per rating unit
Governance & Leadership	17.01%	100.69	100.69	100.69	100.69
Civil Defence	1.37%	8.13	8.13	8.13	8.13
Environmental Health	1.84%	10.91	10.91	10.91	10.91
District Library	11.87%	70.30	70.30	70.30	70.30
Aigantighe Art Gallery	2.85%	16.87	16.87	16.87	16.87
Museum	2.96%	17.51	17.51	17.51	17.51
Theatre Royal	1.64%	9.71	9.71	9.71	9.71
Community Development	3.13%	18.51	18.51	18.51	18.51
Motor Camps	0.04%	0.24	0.24	0.24	0.24
Parks	22.38%	132.48	132.48	132.48	132.48
Swimming Pools	22.51%	133.26	133.26	133.26	133.26
Cemeteries	0.48%	2.83	2.83	2.83	2.83
Halls & Community Centres	1.50%	8.88	8.88	8.88	8.88
Public Toilets	2.16%	12.78	12.78	12.78	12.78
Subsidised Labour	0.35%	2.06	2.06	2.06	2.06
Economic Development & District Promotions	3.86%	22.86	22.86	22.86	22.86
Road/street Landscapes	2.98%	17.67	17.67	17.67	17.67
Airport	1.07%	6.33	6.33	6.33	6.33
	100.00%	592.00	592.00	592.00	592.00

	Geraldine	Rural	Temuka	Timaru
Community Works & Services Rate	\$ rate per \$ land value	\$ rate per \$ land value	\$ rate per \$ land value	\$ rate per \$ land value
Non-subsidised Roding	0.00073	0.00002	0.00080	0.00055
Street Lighting	0.00012	0.00000	0.00007	0.00009
Stormwater	0.00067	0.00003	0.00141	0.00078
	0.00151	0.00006	0.00227	0.00142

Community Works & Services Rate	Geraldine	Rural	Temuka	Timaru
Non-subsidised Roding	48.19%	41.01%	35.08%	38.74%
Street Lighting	7.65%	2.57%	2.91%	6.39%
Stormwater	44.16%	56.42%	62.01%	54.88%
	100.00%	100.00%	100.00%	100.00%

Accounting Policies

Reporting Entity

The Timaru District Council was formed on 1 November 1989 and is a territorial local authority governed by the Local Government Act 2002.

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

The prospective financial statements presented here are for the reporting entity, Timaru District Council (parent). They do not include the consolidated forecasts of any Council Controlled organisations.

Significant Accounting Policies

Basis of Preparation

These prospective financial statements are the first prepared under Public Benefit Entity Accounting Standards, which are based on International Public Sector Accounting Standards (IPSAS). Timaru District Council is a Public

Benefit Entity (PBE) and is required to apply Tier 1 PBE Accounting Standards with effect from 1 July 2014.

As a result of applying the new accounting standards, there have been no significant changes in the Council's accounting policies.

Statement Of Compliance

The prospective financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002: sections 95, 100, 101, 111 and Part 2 of Schedule 10 which includes the requirement to comply with Generally Accepted Accounting Practice in New Zealand (NZ GAAP).

Prospective Financial Statements

The prospective financial statements comply with Tier 1 PBE Accounting Standards (including PBE FRS 42 – Prospective Financial Statements and PBE FRS 46 – First Time Adoption of PBE Standards by Entities Previously applying NZ IFRSs). The prospective

financial statements have been prepared using the best information available at the time they were prepared.

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

The accounting policies set out below have been applied consistently to all periods presented in these prospective financial statements.

The prospective financial statements have been prepared on an historical cost basis, except for the revaluation

of investment properties, biological assets and financial instruments (including derivative instruments).

The prospective financial statements are presented in New Zealand dollars and all rounded to the nearest thousand dollars (\$'000). The functional currency of Timaru District Council is New Zealand dollars.

Basis of Consolidation

Joint Ventures

A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control. For jointly controlled assets, Council recognises in its financial forecasts its share of jointly controlled assets, the liabilities and expenses it incurs, its share of liabilities and expenses incurred jointly, and its share of income of the joint venture.

Equity & Reserves

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 classed into a number of reserves to enable clearer identification of the specified uses that the Council makes of its accumulated surpluses. The components of equity are:

- Retained Earnings
- Restricted reserves
 - Special funds

Restricted 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 the Council.

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

Also included in restricted reserves are reserves restricted 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.

Investments

Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date. The classification depends on the purpose for which the investments were acquired.

Term Deposits

Term Deposits are classified as Loans and Receivables and measured at amortised cost.

Investments in debt and quoted equity securities

Investments in debt and quoted equity securities are financial instruments classified as held for trading and are measured at fair value at balance sheet date. Any resultant gains or losses are recognised in the surplus or deficit for the period.

Investment in Subsidiaries

Investment in Subsidiaries are included in the parent entity at cost less any impairment losses.

Community loans

Community loans at subsidised interest rates are fair valued on initial recognition based on the present value of all future cash receipts discounted using the prevailing market rate for similar instruments. The resulting loss on initial

recognition is taken to the surplus or deficit. In subsequent periods this loss is amortised back through the surplus or deficit.

Other – Investments (Unquoted equity investments)

Other investments held by the Council are classified as being available-for-sale and are stated at lower of cost and net realisable value, with any resultant gain or loss being recognised directly in equity, except for impairment losses. When these investments are derecognised, the cumulative gain or loss previously recognised directly in equity is recognised through the surplus or deficit.

Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current taxation is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using rates that have been enacted at balance sheet date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences. Deferred tax liabilities

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

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

Current tax and deferred tax is recognised against the surplus or deficit, except when it relates to items charged or credited directly to equity or other comprehensive income, in which case the deferred tax is also dealt with in equity or other comprehensive revenue respectively.

Intangible Assets

Acquired computer software licences 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. The useful lives and associated amortisation rates of software has been estimated at 3 - 5 years (20% - 33%).

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

Property, Plant & Equipment-Valuation

Timaru District Council has the following classes of Property, Plant and Equipment

- Operational assets –
 - Council related Land
 - Council Buildings and Building Improvements
 - Airport Improvements
 - Parks and Pools Plant and Equipment
 - Plant and Equipment, including Motor Vehicles
 - Furniture and Office Equipment
 - Library Books
 - Art Works
- Infrastructure assets -
 - Sewer, stormwater, water
 - Roads, bridges and lighting
 - Land under roads

Infrastructure assets are the fixed utility systems owned by the Council.
- Heritage assets
- Restricted assets - Restricted assets are parks and reserves owned by the Council, which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Council Land

Land, other than airport land, has been stated at its deemed cost, which is fair value as valued by I Fairbrother ANZIV of QV Valuations as at 1 July 2005.

Airport land has been stated at its deemed cost, which is fair value as valued by B Dench ANZIV of QV Valuations as at 1 July 2005.

Acquisitions subsequent to 1 July 2005 are at cost.

Council Buildings and Building improvements

Buildings and Building Improvements, have been stated at their deemed cost, which is fair value as valued by I Fairbrother ANZIV of QV Valuations as at 1 July 2005.

Acquisitions subsequent to 1 July 2005 are at cost.

Airport improvements

Airport improvements, including runway, have been stated at their deemed cost, which is Optimised Depreciated Replacement Cost as valued by B Dench ANZIV of QV Valuations as at 1 July 2005.

Acquisitions subsequent to 1 July 2005 are at cost.

Parks and Pools plant and equipment

Parks and Pools plant and equipment assets, are stated at their deemed cost which is optimised depreciated replacement cost valued as at 1 July 2005 by Maunsell Limited, valuers.

Acquisitions subsequent to 1 July 2005 are at cost.

Plant and Equipment (including motor vehicles)

Plant and Equipment (including motor vehicles) are at cost less provision for depreciation.

Furniture and Office Equipment

Furniture and Office Equipment have been stated at their deemed cost which is the assessed fair value at 1 July 2005 based on the 1 July 1993 indemnity value by Morton & Co Limited, valuers, and acquisitions 1 July 1993 to 1 July 2005 at cost.

Acquisitions subsequent to 1 July 2005 are at cost.

Library books

The Timaru District Library, Temuka Library and Geraldine Library collections have been revalued as at 30 June 2013 at depreciated replacement cost calculated by the District Librarian in accordance

with the library collection valuation guidelines prepared by the New Zealand Library Association in May 1992.

The Library collections are revalued on an annual basis.

Art Works

Art Works are stated at their deemed cost which is the assessed fair value at 1 July 2005 based on the 1 April 1992 insurance value by the Art Gallery Director, and acquisitions 1 April 1992 to 1 July 2005 at cost.

Acquisitions subsequent to 1 July 2005 are at cost.

Sewer, Stormwater, Water

Sewer, stormwater and water assets, are stated at their deemed cost which is optimised depreciated replacement cost valued as at 1 July 2005 by Maunsell Limited, valuers.

Acquisitions subsequent to 1 July 2005 are at cost.

Roads, Bridges and Lighting

Roads, bridges and lighting are stated at their deemed cost which is optimised depreciated replacement cost valued as at 1 July 2005 by Maunsell Limited, valuers.

Acquisitions subsequent to 1 July 2005 are at cost.

Land under Roads

Land under roads has been stated at their deemed cost which is at an average of adjacent “undeveloped land value” valued as at 1 July 2005 by Maunsell Limited.

Acquisitions subsequent to 1 July 2005 are at cost.

Heritage Assets

Significant statues are stated at their deemed cost which is optimised depreciated replacement cost valued as at 1 July 2005 by Maunsell Limited, valuers. Other heritage type assets such as museum exhibits have not been valued.

Acquisitions subsequent to 1 July 2005 are at cost.

Capital Work In Progress

Capital works in progress are not depreciated. The total cost of a project is transferred to the relevant asset class on completion and then depreciated.

Forestry Assets

Forestry Assets are valued annually as at 30 June at fair value less estimated point of sale costs. Fair value is determined by the estimated worth of the maturing tree stocks in the Council’s forests. The valuation method adopted is based on cash

flows on a single rotation basis discounted at a market based pre-tax rate. The changes in fair value of the Forestry Assets are included in the surplus or deficit.

The costs to maintain the forestry assets are included in the surplus or deficit when incurred.

Landfill Assets

Landfill assets being earthworks, plant and machinery and the estimate of site restoration, are stated at cost less any accumulated depreciation and any accumulated impairment losses. The useful life of the landfill is considered to be the period of time to the expiring of the resource consent in 2030.

Impairment

The carrying amount of the non current assets, other than investment property and deferred tax assets, are reviewed at each balance sheet date to determine whether there is any indication of impairment. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses are recognised in the surplus or deficit.

Non Current Assets Held For Resale

Non current assets are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is only met when the sale is highly probable and the asset 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.

Non current assets classified as held for sale are measured at the lower of the asset’s previous carrying amount and fair value less costs to sell.

Non current assets are not depreciated or amortised while they are classified as held for sale.

Investment Property

Investment properties are properties which are held either to earn rental income or for capital appreciation or both. Investment properties are stated at fair value as determined annually by independent valuers with any gain or loss arising from a change in fair value being recognised in the surplus or deficit.

Loans

Loans are classified as other liabilities and are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, loans are stated at amortised cost with any difference between fair value at acquisition and maturity value being recognised in the surplus or deficit over the period of the borrowings on an effective interest basis.

Employee Entitlements

Entitlements to salary and wages and annual leave are recognised when they accrue to employees. Provision is made in respect of the Council’s liability for annual leave, long service leave, retirement gratuities and sick leave. Council accrued retiring gratuities and accrued long service leave are calculated based on an actuarial valuation using current rates of pay taking into account years of service, years to entitlement and the likelihood staff will reach the point of entitlement. Annual leave entitlements have been calculated on an actual entitlement basis at current rates of pay. Sick leave entitlements are measured as the amount of unused entitlement accumulated at balance sheet date that the Council anticipates employees will use in future periods, in excess of the

days that they will be entitled to in each of those periods. Obligations for contributions to Kiwisaver and superannuation schemes are recognised as an expense in the surplus or deficit when incurred. All employer superannuation contributions are made to defined contribution schemes.

Provision For Landfill Post Closure Costs

A provision for post-closure costs is recognised as a liability when the obligation for post-closure arises.

The provision is measured based on the present value of the future cashflows expected to be incurred, taking into account future events including new legal requirements and known improvements in technology. The provision includes all costs associated with landfill post-closure.

Amounts provided for landfill post-closure are capitalised to the landfill asset where they give rise to future economic benefits to be obtained. Components of the capitalised landfill asset are depreciated over their useful lives.

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

Council.

Cash and Cash Equivalents

Cash and cash equivalents means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which the Council invests as part of its day-to-day cash management.

Trade and Other Receivables

Trade and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

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

A provision for impairment of receivables is established when there is objective evidence that the Council will not be able to collect all amounts

due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying value and the present value of estimated future cash flows, discounted using the effective interest method.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

Goods and Services Tax

These prospective financial statements have been prepared on a GST exclusive basis with the exception of Accounts Receivable and Accounts Payable, which are stated on a GST inclusive basis. When GST is not recoverable as an input tax then it is recognised as part of the related asset or expense.

The net amount of GST paid to, or received from the Inland Revenue

Department (IRD) is included as part of receivables or payables in the Statement of Financial Position.

Revenue Recognition

Sales by Trading Activities

Sales comprise amounts received and receivable for goods and services supplied to customers in the ordinary course of business.

Revenue from the sale of goods is recognised in the surplus or deficit when the significant risks and rewards of ownership have been transferred to the owner. Revenue from services rendered is recognised in the surplus or deficit in proportion to the stage of completion of the transaction at the balance sheet date.

Exchange and non-exchange transactions

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

Rates Revenue

Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced

within the financial year to which the rates have been set. Rates revenue is recognised when payable.

Vested Assets

Certain infrastructural assets have been vested to the Council as part of the subdivisional consent process. Such vested assets are recognised as revenue when the significant risks and rewards of ownership have been transferred to the Council and when the obligation to accept the transfer of the assets to the Council has been determined. Vested infrastructural assets have been valued based on



the actual quantities of infrastructural components vested and the current “in the ground” cost of providing the identical services.

Other grants, bequests and assets vested in Council, irrespective of the conditions attached to vesting, are recognised as revenue when control over the assets is obtained.

New Zealand Transport Agency contributions

New Zealand Transport Agency contributions are recognised as revenue upon entitlement, which is when conditions pertaining to eligible expenditure have been met.

Interest

Interest is recognised in the surplus or deficit as it accrues, using the effective interest method.

Dividend

Dividends are recognised when the shareholders’ rights to receive payment have been established.

Agency Revenue

Where revenue is derived by acting as an agent for another party, the revenue that is recognised is the commission or fee on the transaction.

Property, Plant & Equipment - Depreciation

Depreciation is provided on a basis that will write off the cost or valuation of the assets, other than land, less their estimated residual values over their estimated useful lives.

Depreciation has been provided at the following rates.

Council related Land		Nil
Council Buildings and Building improvements	1-30% Straight Line	
Airport Improvements	2-50% Straight Line	
Parks and pools plant and equipment	2-33% Diminishing Value	
Plant and Equipment	10-50% Diminishing Value	
Motor Vehicles	5-25% Diminishing Value	
Furniture and Office Equipment	20-50% Diminishing Value	
Library Collections	0-12.5% Straight Line	
	(0% permanent retention collection	
	12.5% current collection)	
Art Works		Nil
Water	1-33% Straight Line	
Sewerage	1-6% Straight Line	
Stormwater	1-4% Straight Line	
Roading	1-50% Straight Line	
Bridges	1-3% Straight Line	
Lighting	6-8% Straight Line	
Land under Roads		Nil
Heritage assets	1-7% Straight Line	

Leases

Leases in which substantially all of the risks and rewards of ownership transfer to the lessee are classified as finance leases. At inception, finance leases are recognised as assets and liabilities on the Statement of Financial Position at the lower of the fair value of the leased asset and the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Any additional direct costs of the lessee are added to the amount recognised as an asset. Subsequently assets leased under a finance lease are depreciated as if the assets are owned.

Payments made under operating leases are recognised in the surplus or deficit on a straight-line basis over the term of the lease.

Borrowing Costs

Borrowing costs are recognised as an expense in the period in which they are incurred. The Council has elected to defer the adoption of NZ IAS 23 Borrowing Costs (Revised 2007) in accordance with its transitional provisions that are applicable to public benefit entities.

Derivative Financial Instruments

The Council is risk averse, and seeks to minimise exposure arising from its treasury activity.

The Council uses derivative financial instruments to manage its exposure to interest rate risks. In accordance with the Investment Policy and Liability Management Policy, the Council does not hold or issue derivative financial instruments for trading purposes. Derivative financial instruments are recognised initially at fair value. Subsequent to initial recognition, derivative financial instruments are stated at fair value with the gain or loss on re-measurement to fair value recognised immediately in the surplus or deficit. The fair value of interest rate swaps is the estimated amount that the Council would receive or pay to terminate the swap at balance sheet date, taking into account current interest rates and the current creditworthiness of the swap counterparties.

Foreign Currencies

Transactions in foreign currencies are converted at the New Zealand rate of exchange ruling at the date of the transaction. Transactions covered by foreign currency forward

exchange contracts are measured and reported at the forward rates specified in those contracts.

At balance sheet date foreign monetary assets and liabilities are translated at the closing rate, and exchange variations arising from these transactions are included in the surplus or deficit.

Statement of Cashflows

Cash and cash equivalents means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which the Council invests as part of its day-to-day cash management.

Operating activities include cash received from all revenue sources of the Council, and expenditure payments made for the supply of goods and services. Agency transactions such as collection of regional council rates are not recognised as receipts and payments in the Statement of Cash Flows.

Investing activities are those activities relating to the acquisition and disposal of current and non-current securities, and any non-current assets.

Financing activities are those activities relating to the changes in equity, and debt structure of the Council.

Cost Allocation

Timaru District Council has derived the cost of service for each significant activity of Council using the cost allocation system outlined below.

Direct costs are those costs directly attributable to a significant activity and these costs are charged directly to the significant activity.

Indirect costs are those costs which can not be identified in an economically feasible manner, with a significant activity. Indirect costs are allocated to significant activities based on the services provided.

Critical Accounting Estimates and Assumptions

In preparing these prospective financial statements, Timaru District Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

Changes in Accounting Policy

All policies have been consistently applied to all the years presented.

Fees 2014/15

Summary

Council is increasing fees in some areas to meet the increased costs of some services and reflect required cost recovery. These include:

- Social Housing rentals
- Cemetery plot and interment charges
- Building Control fees
- Some Solid waste management charges
- Swimming Pool charges
- Trade and special liquid waste charges
- Water supply charges

Full details of fees and charges is available in a separate document available from Council or visit the Council website - www.timaru.govt.nz

Resource Management Fees *(All Charges GST Inclusive)*

- Section 36 of the Resource Management Act 1991 enables the Council to charge additional fees to recover actual and reasonable costs where the lodgement fee is inadequate.
- When the total cost to process an application exceeds the lodgement fee in Table One, the additional fees are charged at the rates specified in Table Two of this fee schedule.
- The Council also reserves its discretion to refund part of the fixed fee if the work required to process the application is less than usual.
- These fees will not be refunded if the application is declined or withdrawn.
- The lodgement fee will be required to accompany the application. An invoice will be sent for additional fees. The lodgement fee is a deposit only and may not be the complete charge. There may be

additional fees or a part refund as explained above.

- Discounts shall be paid on administrative charges for applications for resource consent and applications to change or cancel conditions that are not processed within the statutory timeframes. The discounts shall be in accordance with the Regulations to the Resource Management Act 1991.

Table One – Lodgement Fees (Deposit)

	2014/15
➤ Notified Consent	\$4,000 *plus the additional allotment fee for Subdivision Consents
➤ Limited Notified (service only) Consent	\$3,000 *plus the additional allotment fee for Subdivision Consents
➤ Non - notified Subdivision Consent	\$700 *plus the additional allotment fee for Subdivision Consents
<p>*Additional Allotment fee of \$350 per additional allotment is calculated by the number of additional allotments to be created by the subdivision excluding allotments for corner rounding purposes, road reserves, esplanade reserves and those to be amalgamated.</p>	
➤ Non-notified Land Use Consent (includes a monitoring fee for a single site inspection)	\$900
➤ Non-notified Subdivision Consent - Change to Flats Plan or Unit Title	\$700
➤ Right of Way Approval (not included in Subdivision Consent)	\$650
➤ Revocation of Easements (not included in Subdivision Consent)	\$525
➤ Existing Allotments Section 226 Certificate (new titles created)	\$525
➤ Section 223 Certificate (subdivision sealing completion)	\$410
➤ Section 224(c) Certificate	\$410
➤ Section 224(c) Certificate (including Section 223 Certificate)	\$410
➤ Removal of Building Line Restriction	\$640

Table One – Lodgement Fees (Deposit)

	2014/15
➤ Certificates of Compliance	\$640
➤ Change or Cancellation of Conditions	\$525
➤ Existing Use Rights and Existing Use Certificate	\$525
➤ Extension of Time	\$480
➤ Outline Plan	\$640
➤ Waiver of Outline Plan	Actual Cost
➤ Alteration to a Designation	\$1,100
➤ Extension of Time to a Designation	\$1,100
➤ Plan Change	\$10,500
➤ Notice of Requirements for Designations	\$5,100
➤ Certificates for LMVD	\$640
➤ Certificates under the Sale and Supply of Alcohol Act 2013	\$155
➤ Overseas Investment Office Certificate	Actual Cost

Table Two – Charge Rates

	2014/15
➤ Staff time rate:	
● District Planner	\$155 per hour
● Senior Planner	\$120 per hour
● Planning Officer	\$105 per hour
● Administration Staff	\$87.50 per hour
➤ Public Notices	At Cost
➤ Disbursements	At Cost

Table Two – Charge Rates

	2014/15
➤ Consultants/Legal Advice	At Cost
➤ Commissioning Special Reports	At Cost
➤ Hearing Costs:	
• Hearings Committee	\$100.00 per hour for the chairperson \$80 per hour member who is not the chairperson
• Commissioner	At Cost
➤ Resource Consent Monitoring	
If monitoring of resource consent is required (imposed as a condition of a resource consent):	
• Single Site Inspection (to be paid with the lodgement fee for Non-notified Land Use Consent)	\$200
• Additional monitoring of resource consents and monitoring of non-compliance with the Timaru District Plan or the Resource Management Act 1991	At Cost
➤ Additional Allotment fee	\$350
<i>[Note: The additional allotment fee is calculated by the number of additional allotments to be created by the subdivision excluding allotments for corner rounding purposes, road reserves, esplanade reserves and those to be amalgamated]</i>	per additional allotment

Other Charges

➤ Timaru District Plan	\$150 + postage
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Table Two – Charge Rates

	2014/15
➤ Annual update service to the District Plan	\$100 per year
➤ District RAPID Numbers (book)	\$75
➤ Allocation of new Rapid Number (includes Plate)	\$40
➤ Replacement Rapid Number Plate	\$25
➤ Uncompleted works on Subdivision Bond Application	\$320



4 Additional Information

Directory

Postal Address:	Timaru District Council, PO Box 522, Timaru 7940
Location- Timaru Head Office:	2 King George Place, Timaru 7910
	Telephone: (03) 687-7200
	Facsimile: (03) 687-7209
	Email: enquiry@timdc.govt.nz
	Website: www.timaru.govt.nz
	Hours (except statutory holidays): Mon – Fri, 8.30am – 5pm
Temuka Service Centre:	72-74 King Street, Temuka 7920
	Telephone: (03) 687 7591
	Facsimile: (03) 615 9538
	Hours (except statutory holidays): Mon – Thu, 8.30am – 5pm Fri, 8.30am – 6pm Sat, 10am – 1pm
Geraldine Service Centre:	78 Talbot Street, Geraldine 7930
	Telephone: (03) 693-9336
	Facsimile: (03) 693 9451
	Hours (except statutory holidays): Mon – Thu, 8.30am – 5pm Fri, 8.30am – 6pm Sat, 10am – 1pm
Bankers:	Bank of New Zealand, 247 Stafford Street, Timaru 7910
Auditors:	Audit New Zealand on behalf of the Controller and Auditor-General Private Box 99, Wellington 6140
Solicitors:	Gresson Dorman and Co, 12 The Terrace, PO Box 244, Timaru 7940

Coat of Arms



The grant of armorial bearings to the City of Timaru was made by the College of Heralds, London, by letters patent dated 18 October 1977. The original grants document with its impressive artwork and gold seals is displayed outside the Council Chambers in the upstairs foyer of the District Council Building, King George Place, Timaru. Although granted to the former Timaru City Council, the heraldic emblems

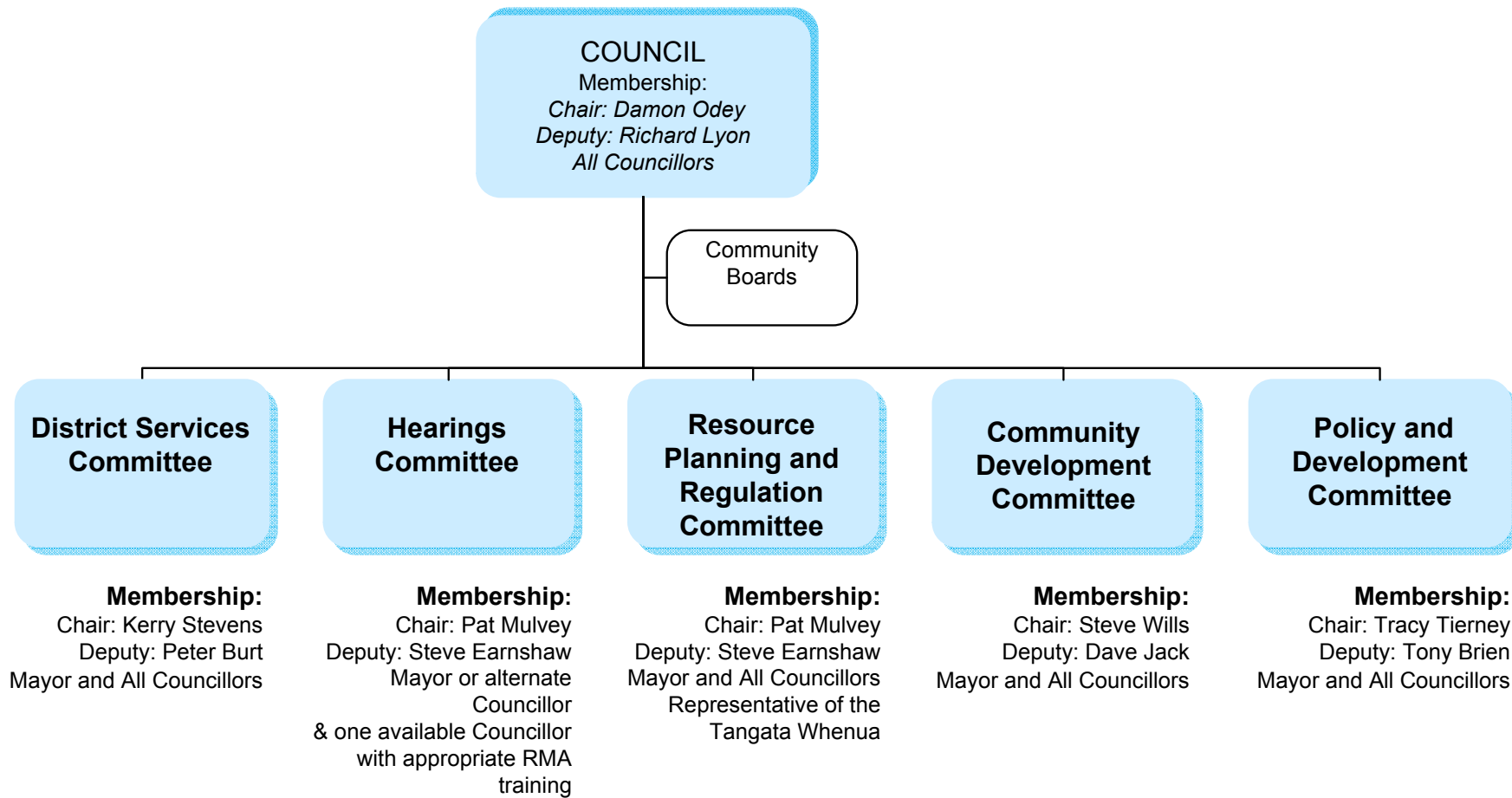
used are equally applicable to the whole district and use of the Coat of Arms by the District Council has been approved by the New Zealand Herald of Arms. The description of the Arms and Significance of the main features are available on request. The Coat of Arms is used to accentuate the civic responsibilities of the Council or to denote Mayoral authority.

Logo

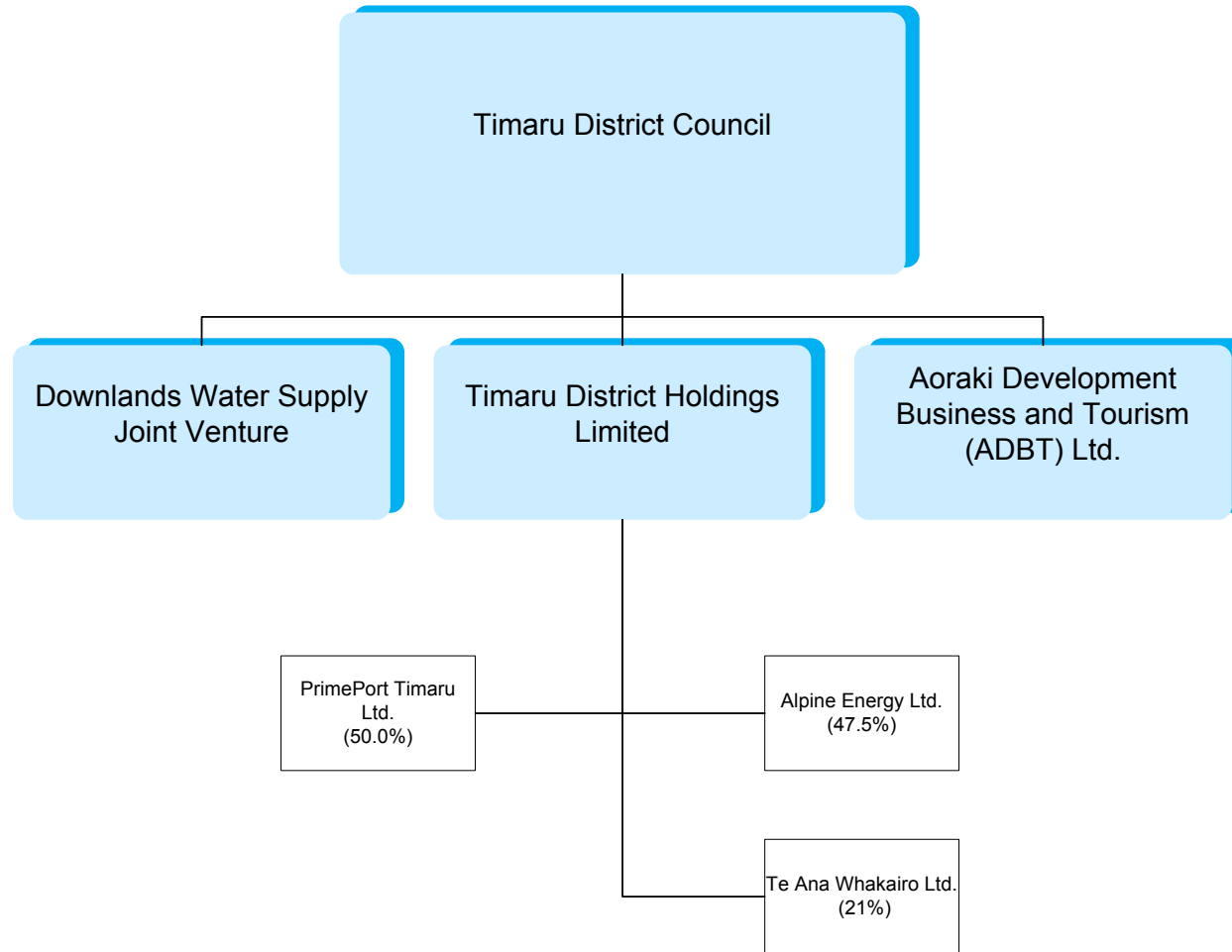


The Council Logo colours are blue and green - environmental colours depicting the sea meeting the land inside a unified format. The diagonal lines suggest upward movement, mountains, rivers, roads, energy, vitality, leadership - pointing to the TDC. The logo is used on all corporate documents, signs and buildings.

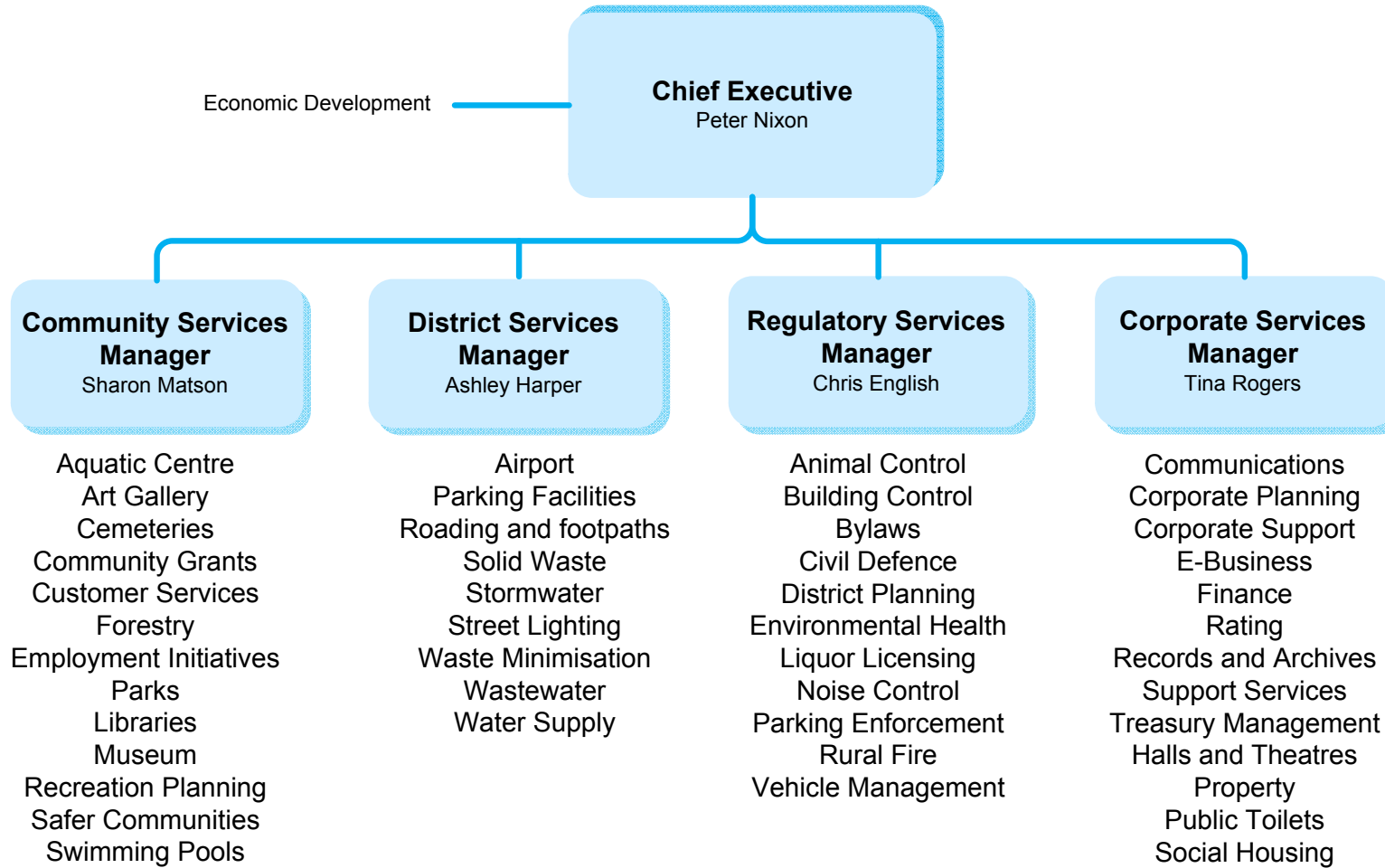
Council Committees



Group Organisational Structure



Council Management



Glossary

Activity – Services, projects or goods provided by, or on behalf of, Council (e.g. libraries, art gallery). These activities are then combined into groups of activities.

Annual Plan – The Annual Plan is produced in the intervening years between Long Term Plans. It includes the work programme for the year and financial statements.

Annual Report – Reports on the performance of the Council against the objectives, policies, activities, performance measures, indicative costs, and sources of funds outlined in the Annual Plan and the Long Term Plan.

Asset – Something of value that the Council owns on behalf of the people of Timaru District such as roads, drains, parks and buildings.

Asset Management Plan – A long term plan for managing an asset to ensure that its capacity to provide a service is kept up and costs over the life of the asset are kept to a minimum.

Borrowing – Refers to the raising of loans for capital items, such as the sewerage scheme.

Capital Expenditure – Expenditure that will increase the value of the Council's assets.

Capital Value – Value of land including any improvements.

Community Boards – Local elected bodies set up under the Local Government Act. Community Boards are consulted by the Council and can represent community concerns to the Council. Timaru District has three Community Boards – Temuka, Geraldine and Pleasant Point.

Community Outcomes – The outcomes that a local authority aims to achieve in meeting the current and future needs of communities for good-quality local infrastructure, local public services and performance of regulatory functions.

Council Controlled Organisations – Council-controlled organisations are organisations in which one or

more local authorities control 50 per cent or more of the voting rights or appoint 50 percent or more of the directors.

Financial Year – The Council's financial year runs from 1 July to 30 June of the following year.

General Rate – A rate levied across all properties for activities that benefit the whole District.

Group of Activities – Several activities combined together (e.g. Recreation and Leisure).

Land Value – Value of land, excluding any improvements.

Local Government Act 2002 – The key legislation that defines the powers and responsibilities of local authorities like the Timaru District.

Long Term Plan (LTP) – A ten-year plan that sets out the Council's response to community outcomes and how the Council will manage its finances and the community's resources.

Operating Expenditure – Money

the Council spends on such items as salaries, materials, electricity and plant hire.

Operating Revenue – Money earned through the activities in return for a service provided, or by way of a grant or subsidy to ensure particular services or goods are provided. Examples include NZTA subsidies, rental income, permits and fees.

Operating Surplus/(Deficit) – The expressions 'operating surplus' and 'operating deficit' are accounting terms meaning the excess of income over expenditure and excess expenditure over income respectively. Income and expenditure in this context exclude 'capital' items such as the receipt or repayment of loans, the cost of capital works and transfers to and from Reserves. An operating surplus/deficit is inclusive of non-cash items such as income and expenditure owing but not paid (Debtors and Creditors) and depreciation.

Performance Measure – A measure that shows how well Council is doing

in achieving the objectives it has set for itself.

Rates – Funds collected by the Council from levies on property. These are based on the land value of the property but the term is often used to include Uniform Annual General Charges and Targeted Rates.

Revenue and Financing Policy – this describes how the Council's work will be paid for and the mechanisms for gathering the funds (such as general rate, targeted rates, user-charges, grants).

Statement of Cash Flows – This describes the cash effect of transactions and is broken down into three components: operating, investing and financing activities.

Statement of Comprehensive Income – This can also be referred to as the Profit and Loss Statement, the Income Statement, or the Operating Statement. It shows the financial results of various Timaru District Council activities at the end of each period as either a surplus or deficit. It does not include asset purchases or disposals.

Statement of Financial Position – This shows the financial state of affairs at a particular time. It can also be referred to as the Balance Sheet.

Significance – Degree of importance of the issue, proposal, decision or matter as assessed by the local authority in terms of its likely consequences for the current and future social, economic, environmental, or cultural well-being of the community.

Subsidies – Amounts received from other agencies for the provision of services (e.g. NZTA roading subsidies).

Targeted Rates – Any rate levied other than the general rate, which is targeted at users of a service such as water supply, wastewater and solid waste.

Transfer to/from Reserves – Transfers of funds to reserves are generally surpluses on operations. Transfers from reserves assist to fund capital expenditure.

User Charges – The charges levied for use of Timaru District Council services (e.g. building consent fees, health inspections).

Working Capital – These are the Council's net current assets that are held in cash or can be readily converted to cash, less liabilities due for payment within a year. This is indicative of the Council's ability to meet its obligations as they become due.