

ANNUAL PLAN

2005/06

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COUNCIL MISSION AND GOALS

MISSION STATEMENT

To promote the well-being of the people of the Waipa District through timely provision of services and sustainable management of natural resources.

GOALS

1. To implement equitably and effectively the legal obligations of a territorial authority governing the Waipa District.
2. To manage and protect both the natural and physical resources of the District having regard to individual, ethnic, local, regional and national interests.
3. To ensure economic and efficient physical facilities and services are provided according to the values and standards of residents and ratepayers.
4. To manage Council's assets wisely, maximising the contribution those assets can make to assist in stimulating sustainable development of the District.
5. To form strong partnerships with other authorities, community interests and the private sector to provide the District with the development opportunities.
6. To provide services and/or actively support Community Boards, community and welfare organisations in meeting the physical, recreational, employment, cultural and social needs of the residents of the District.
7. To provide encouragement and advocacy to influence major private and public organisations to achieve attitudes of the most benefit to residents of the District.



Cambridge CBD upgrade

FOREWORD BY THE MAYOR AND CHIEF EXECUTIVE

Council is pleased to present this Annual Plan, sets out the services, activities and projects to be undertaken for the period 1 July 2005 – 30 June 2006.

This is the first Annual Plan prepared since the adoption of the Long Term Council Community Plan (LTCCP) in 2004. This Plan largely reconfirms the programmes and projects indicated in the LTCCP for the coming year. Minor changes have been made, but these are generally limited to the timing of projects, rather than any changes in services or levels of services.

As in previous years, a large part of the proposed work programme is dedicated to the maintenance and development of infrastructure crucial to maintaining the high standards of service expected in Waipa District. The activities and work programmes for the coming year will also help ensure that environmental, public health and safety standards continue to be met.

The District continues to experience high levels of growth. Such growth, while bringing positive benefits to the District, places pressures on community infrastructure, services and operating costs. Inflation, at 3% per annum, adds to this pressure. This Plan takes account of these growth and inflationary pressures.

The major projects presented in this Plan are necessary for renewing and upgrading infrastructure to maintain services, meet increased standards, account for growth and promote development. The following key projects are proposed.

- ❖ Commencement of construction of the Kihikihi sewerage system.
- ❖ Initiation of the development of a new reserve adjoining Lake Karapiro.
- ❖ Finalisation of development plans for Selwyn Park at Te Awamutu.
- ❖ Upgrades to the stormwater system.
- ❖ Commencement of the enhancement of Lake Te Ko Utu at Cambridge.
- ❖ Continuation of the construction of new footpaths in Cambridge.
- ❖ Upgrades of the Cambridge, Te Awamutu, Kihikihi and Pukerimu water supply systems.
- ❖ Continuation of the seal extension programme.
- ❖ Ongoing support for the creation of the Maungatautari Ecological Island.
- ❖ Consideration of a feasibility study to determine the priority of major community facilities, including a covered swimming pool in Cambridge.

The Annual Plan proposes a total rate requirement of \$25.227 million (GST exclusive), which represents an average rate increase of 5.82%, after taking into account growth in the number of new rateable properties. This compares favourably with the increase projected in the LTCCP. Growth and changes in property values combine to alter the rating impact on individual properties. This Plan provides rating levels for a number of individual 'indicator' properties throughout the District and shows the differences that occur between properties.

Council acknowledges the input from the community and thanks all those who have made a contribution to this Plan and earlier Plans.

INTRODUCTION

LONG TERM COUNCIL COMMUNITY PLAN (LTCCP) AND THE ANNUAL PLAN

The Local Government Act 2002 introduced a new planning framework for councils. It provides a much greater opportunity for communities to be involved in decision-making and direction setting, and requires Councils to clearly align activities and services with community expectations (outcomes). At the heart of this new framework is a 10-year plan – the LTCCP – that sets out a Council's programme of activities and projects.

The LTCCP is adopted every three years. For those years where the LTCCP is not adopted an Annual Plan is prepared. The purpose of the Annual Plan is to give effect to those future years as projected in the LTCCP (ie, Years 2 and 3 of the LTCCP). In particular, the Annual Plan must:

- ❖ contain the proposed annual budget and funding impact statement for the year to which the plan relates (what Council intends to do and how it will be funded);
- ❖ identify any variation from the financial statements and funding impact statement in the Council's LTCCP in respect of that year (identify and explain any changes from the LTCCP);
- ❖ support the LTCCP in providing integrated decision-making and co-ordination of the resources of Council (ensure decisions are consistent and resources efficiently used);
- ❖ contribute to the accountability of Council to the community (clearly setting out what Council intends to do); and
- ❖ extend opportunities for participation by the public in the decision-making processes relating to the costs and funding of activities to be undertaken by Council (decisions are made having due regard to community views).

2005/06 ANNUAL PLAN

Council adopted its first LTCCP in 2004 and this is the first Annual Plan to be prepared since the adoption of the LTCCP. This Plan largely reconfirms the programmes and projects indicated in the LTCCP for the coming year. Minor changes have been made, but these are generally limited to the timing of projects, rather than any changes in services or levels of services.

In late 2006 Council will publish an Annual Report for 2005/06. It will contain the audited financial accounts for the year and will compare achievements against the financial and non-financial performance measures set out in this Annual Plan once it is confirmed.

Every three years Council must report on progress towards the achievement of community outcomes. Such a report will provide an overview of the 'State of Waipa District' and highlight trends (positive or negative) in terms of social, cultural, economic and environmental well-being (sustainability). This information will be used to assess the effectiveness of Council's activities and services.

INTRODUCTION continued

CONTENTS OF THE ANNUAL PLAN

This Annual Plan provides information on activities, projects, finances and funding implications. In particular, the Annual Plan:

- ❖ sets out the long-term expectations of residents (community outcomes) and how these align with Council's activities and services;
- ❖ details the proposed activities, projects and financial implications of Council's significant activity areas;
- ❖ provides an overview of the proposed activities and projects within the communities of the District, the proposed funding requirements and likely rating impacts within these communities, and a District-wide summary of key financial data;
- ❖ identifies the measures or targets that will gauge Council's performance in terms of progress towards the achievement of community outcomes;
- ❖ provides detailed financial statements, the supporting policies and the assumptions upon which the financial statements have been prepared;
- ❖ lists the major projects to be undertaken;
- ❖ identifies funding to be granted to community organisations;
- ❖ provides an overview of the commercial organisations in which Council has some direct involvement or control;
- ❖ provides an overview of the financial management and decision-making policies required by the Local Government Act 2002; and
- ❖ includes information about elected members, Council Committees, Community Boards and Council services.

COMMUNITY OUTCOMES

Community outcomes are a desired future position or state and represent the expectations of the community. Community outcomes guide Council and other agencies in the delivery of services to meet the needs of the community.

Prior to the preparation of the 2004 LTCCP, Council facilitated the development of community outcomes for Waipa District. Twenty one community outcomes were developed and aligned to five key goals. The following table lists Waipa's community outcomes and their alignment to the key goals:

Healthy Waipa				Sustainable Waipa				Economically secure Waipa			Vibrant and strong Waipa				Liveable Waipa						
Fit and healthy community	High standards of public and environment health	Feel safe and enjoy lifestyle of District	Sustainable, safe and healthy infrastructure	Clean air, water and land	Minimal waste and effective waste management	A well-managed environment	Efficient and effective utility services	Protection of historic environment	Protection of natural environment	Employment	Affordable services	Affordable housing	Business opportunities	Empowered people through democratic process	A District in which people can take a pride	Safer communities	Place, space and occasion to express cultures and interests	Social and cultural well-being	Communication and consultation on all significant issues	High standard of infrastructure	Access to high quality facilities

INTRODUCTION continued

Each of the significant activities undertaken by Council is aligned to one or more community outcomes. It is expected that the activities of other agencies will show similar alignment.

FINANCIAL MANAGEMENT AND DECISION-MAKING POLICIES

The Local Government Act 2002 requires that Council adopt a number of policies that provide guidance in the context of financial management and decision-making. These policies, and their purpose, are:

- ❖ Significance Policy – sets out Council’s approach in determining the significance of proposals and decisions in relation to issues, assets or other matters. The Policy sets out the thresholds, criteria and procedures Council will regard when assessing the extent to which issues, proposals and decisions are significant. The Policy lists those assets considered by Council to be strategic assets;
- ❖ Revenue and Financing Policy – sets out the sources of funding Council will use to fund operating and capital expenditure. In establishing the Policy, Council has had regard to community outcomes, distribution of benefits and the timing of those benefits;
- ❖ Liability Management – sets out how Council will manage borrowings;
- ❖ Investment Policies – sets out Council’s objectives in terms of financial and equity investments, including investment mix, acquisition, management procedures and risk management.;
- ❖ Policy on Development and Financial Contributions – sets out whether Council will require contributions for development by way of financial contributions (Resource Management Act 1991) or development contributions (Local Government Act 2002). Council has opted for funding development by way of financial contributions pursuant to the Resource Management Act 1991;
- ❖ Policy on Private Sector Partnerships – sets out the circumstances whereby Council will enter into financial arrangements with private sector organisations, and the consultative process, conditions and management requirements to be adopted when pursuing any such partnership.
- ❖ Policy on the Remission and Postponement of Rates – sets out the objectives, conditions and criteria under which Council may remit or postpone rates to community organisations and individual ratepayers suffering financial hardship or wishing to covenant land for community benefit; and
- ❖ Policy on the Remissions and Postponement of Rates on Māori Freehold Land – sets out whether or not Council will provide for the remission or postponement of rates. Council has opted to make such provision, and the Policy sets out the objectives, conditions and criteria for providing for the remission and postponement of rates.

These policies are contained within the 2004 LTCCP. They will be reviewed as part of the 2006 LTCCP process, and subject to public consideration and comment before being confirmed by Council.

MĀORI CONTRIBUTION TO THE DECISION-MAKING PROCESS

The Council has a governance structure, which includes the Iwi Consultative Committee. The Committee consists of the Mayor and Chairpersons of the Regulatory and Policy Committees, and representatives of Hapu within the District, the Chairperson of Ngā Iwi Toopu o Waipa and one Kaumatua representative.

INTRODUCTION continued

The Consultative Committee considers all significant matters, particularly in relation to the development of policy. The Committee makes appropriate recommendations for Council's consideration.

Council has a formal agreement with Ngā Iwi Toopu o Waipa for the purpose of reviewing all resource consent applications and considering other matters of importance. This arrangement recognises the mandate Ngā Iwi Toopu o Waipa has in acting on behalf of Iwi within the District.

Council further promotes the decision-making capacity of Māori through the appointment of Iwi representatives to the Policy and Regulatory Committees of Council.

COUNCIL-CONTROLLED ORGANISATIONS

Council is a shareholder in two organisations that are classified as council-controlled organisations as defined by the Local Government Act 2002. The organisations are Waikato Regional Airport Limited (WRAL) and New Zealand Local Government Insurance Corporation (NZLGIC).

Council is required to include information on these organisations in the LTCCP. The 2004-2014 LTCCP contains more detailed information on these organisations. While there is no requirement to include information in the Annual Plan, a short summary is included here.

WRAL (Hamilton International Airport) is jointly owned by five local authorities: Hamilton City Council, and Waikato, Matamata-Piako, Otorohanga and Waipa District Councils. Waipa District Council's shareholding is 15.625%.

NZLGIC is jointly owned by New Zealand City, District and Regional Councils. It provides a range of products and services to prevent loss and manage risk. Waipa District Council's shareholding is 0.3%.



Hamilton International Airport

SIGNIFICANT ACTIVITIES

Waipa District Council's primary services are delivered within seven significant activity areas. These significant activities each contain a number of lesser activities, which have been consolidated for the purposes of presentation in this Annual Plan. Each significant activity has the same meaning and purpose as the term 'group of activities' which is defined in the Local Government Act 2002 as "one or more related activities provided by, or on behalf of a local authority or council-controlled organisation".

For each significant activity this Annual Plan sets out:

- ❖ what each significant activity is and what it covers, including other activities within the significant activity area;
- ❖ the rationale for Council involvement in each activity;
- ❖ the community outcome(s) to which the significant activity relates;
- ❖ the extent of Council involvement in each activity, including the nature and extent of the services(s) provided;
- ❖ the assets required to support the activities and services, how those assets are managed and maintained, the costs involved, and the means of funding those costs;
- ❖ the target levels of service, and the performance measures by which the actual levels of service can be assessed;
- ❖ the estimated expenses of achieving and maintaining the proposed levels of service for each activity;
- ❖ how the expenses are to be met and expected revenue levels, including the sources of funds (eg, rates, fees and charges); and
- ❖ the timing of key actions or projects (milestones) within each significant activity over the period 1 July 2005 and 30 June 2006.

THE SIGNIFICANT ACTIVITIES

The significant activities are:

- ❖ Governance;
- ❖ Environmental Services;
- ❖ Amenity Services;
- ❖ Rooding Network Management;
- ❖ Stormwater;
- ❖ Water Treatment and Supply; and
- ❖ Sewage Disposal.

Support Services are those activities/areas within Council that support the delivery of each of the significant activities. While the costs of Support Services are included within each significant activity, they are also shown separately at the end of this section. Support Services make up the indirect costs that underlie significant activities.

GOVERNANCE

WHY COUNCIL IS INVOLVED IN THIS ACTIVITY

Governance is a statutory responsibility vested in Council through the Local Government Act 2002. At its heart is a mandate from the residents and ratepayers of Waipa to provide leadership and effective advocacy. Council is also required to provide accountable stewardship of assets and resources.

This activity encompasses Council's democratic and decision-making processes, including meetings, consultation, communication and civic affairs. Council's Governance responsibilities include conducting local government elections.

The rationale for Council's involvement goes beyond statutory requirements. In the outcomes phase of the LTCCP, community involvement in decision-making was signalled as an important component of a vibrant and strong community. The Governance component of Council's activities provides a means of achieving that outcome.

HOW DO THE ACTIVITIES AND SERVICES CONTRIBUTE TOWARDS COMMUNITY OUTCOMES AND WELL-BEING?

The administration of decision-making processes and consultation on significant issues ensures an empowered community through the democratic process. Council's Governance role extends to over-viewing and monitoring within the District, acting as a trustee or steward on behalf of the community and forging partnerships with key stakeholders. Council's Governance responsibility contributes towards all outcomes in some way. The outcomes that this activity most directly contributes to are:

- ❖ Empowered people through the democratic process; and
- ❖ Communication and consultation on all significant issues.

WHAT IS THE EXTENT OF COUNCIL'S RESPONSIBILITY?

Council is required to govern Waipa District in accordance with the principles of the Local Government Act 2002. It is Council's responsibility to ensure that the role of democratic governance (of the community) is clear and understood by all. Subsequent to triennial elections, Council's responsibility includes the preparation and release of governance statements. These refer to (amongst other things) the functions, responsibilities and activities of the local authority, the electoral system and the opportunity to change it. Community Boards are part of the District's governance structure, and work in partnership with Council to promote and enhance community well being.

GOVERNANCE ASSETS

- ❖ Council administration buildings, Bank Street, Te Awamutu and Wilson Street, Cambridge.
- ❖ Information management and support systems.

GOVERNANCE continued

TARGET LEVELS OF SERVICE

- ❖ Local government elections are administered in accordance with the statutory requirements of the Local Government Act 2002, and the Local Electoral Act 2001.
- ❖ Public input/consultation is sought on all significant decisions.
- ❖ Council and Committee meetings are conducted with a minimum of public-excluded matters.
- ❖ A monthly publication is produced to communicate Council's involvement on community issues.

PERFORMANCE AND MONITORING: HOW DO WE CHECK PROGRESS?

Performance Measures: Governance

Performance Measure	Community Outcome	High Level Goal(s)
Percentage of electors voting in triennial local government elections	Empowered people through the democratic process	Vibrant and strong Waipa
District representation arrangements are confirmed by 31 August in the year preceding each election	Empowered people through the democratic process	Vibrant and strong Waipa
Publication of "Word on Waipa" to inform the community of Council's plans, achievements and issues	Communication and consultation on significant issues	Vibrant and strong Waipa
Number of consultation days available under the special consultative procedure compared to the minimum number required by statute	Communication and consultation on significant issues	Vibrant and strong Waipa

MILESTONES 2005-2014

- ❖ Local government triennial elections in 2007, 2010 and 2013.
- ❖ Preparation of LTCCPs in 2006, 2009, 2012 and 2015.
- ❖ Preparations of Annual Plans for 2007, 2008, 2010, 2011, 2013 and 2014.
- ❖ Review of District representation arrangements in 2006, 2009 and 2013.
- ❖ Review Waipa District Council Governance Statement in 2008, 2011 and 2014.
- ❖ Preparation of a State of the District Report in 2008, 2011 and 2014.

GOVERNANCE continued

OPERATING AND CAPITAL COSTS AND FUNDING FORECASTS

Budget 2004/05 000's		Annual Plan 2005/06 000's	LTCCP 2005/06 000's	Variance 2005/06 000's
OPERATING COSTS				
1,393	Council & Committees	1,528	1,515	13
300	Cambridge Community Board	308	330	(22)
249	Te Awamutu Community Board	257	272	(15)
90	Elections	15	-	15
1,083	Public Information	1,519	1,323	196
3,115	TOTAL OPERATING COSTS	3,627	3,440	187
Analysis of Cost of Services				
671	Costs	600	625	(25)
2,432	Indirect Costs	3,013	2,804	209
12	Depreciation	14	11	3
-	Interest	-	-	-
3,115	ANALYSIS OF COST OF SERVICES	3,627	3,440	187
REVENUE FROM OPERATIONS				
27	User Charges	-	-	-
-	Other Revenue	-	-	-
27	TOTAL REVENUE FROM OPERATIONS	-	-	-
3,088	NET COST OF SERVICE	3,627	3,440	187
PLUS CAPITAL EXPENDITURE				
-	Capital Expenditure	-	-	-
-	Transfers to Reserves	-	-	-
-	Debt Repayment	-	-	-
-	TOTAL CAPITAL EXPENDITURE	-	-	-
LESS CAPITAL REVENUE				
-	Loans Raised	-	-	-
-	Transfers from Reserves	-	-	-
-	Transfer from Accumulated Funds	-	-	-
-	TOTAL CAPITAL REVENUE	-	-	-
3,088	NET FUNDING REQUIREMENT	3,627	3,440	187
-	Less: Non Funded Depreciation / Loss On Disposal	-	-	-
3,088	REQUIRED FROM RATES	3,627	3,440	187

GOVERNANCE continued

COST ANALYSIS

Budget 2004/05		Annual Plan 2005/2006	LTCCP 2005/2006
	QUALITY		
17354	Rateable properties	17695	17685
43104	Population	43837	43837
	AVERAGE OPERATING COSTS		
\$	Per resident	\$	\$
32	* Council	35	35
13	* Community Boards	13	14
	Per rateable property		
62	* Public information	86	75
	RESOURCES		
159	* Equivalent full-time positions as at 28 February	167	160



Waipa People

ENVIRONMENTAL SERVICES

WHY COUNCIL IS INVOLVED IN THIS ACTIVITY

Council has a legal obligation to promote, protect and manage natural and physical resources, public health and public safety. Activities associated with this activity area are Planning (Resource Management), Building Control, Environmental Health, Navigation Safety and Animal Control.

The rationale for this group of activities stems from the statutory requirements of the Resource Management Act 1991, the Health Act 1956, the Building Act 2004, the Dog Control Act 1996 and the Bylaws Act 1910.

HOW DO THE ACTIVITIES AND SERVICES CONTRIBUTE TOWARDS COMMUNITY OUTCOMES AND WELL-BEING?

The activities undertaken are intended to contribute to the protection and enhancement of environmental resources, and the promotion, protection and enhancement of public health and safety. Collectively, these activities contribute to the following outcomes:

- ❖ Social and cultural well-being;
- ❖ Safer communities;
- ❖ Business opportunities;
- ❖ Employment;
- ❖ A well-managed environment; and
- ❖ High standards of public and environmental health.

In addition, the regulatory nature of these activities provides opportunity for communication and consultation on significant issues.

WHAT IS THE EXTENT OF COUNCIL'S RESPONSIBILITY?

Council has a statutory responsibility to undertake these activities. These activities are largely undertaken as an in-house function, although external contractors may from time to time undertake elements. Although a primary service provider, Council operates in partnership with other agencies, such as Environment Waikato and Health Waikato.

ENVIRONMENTAL SERVICES ASSETS

- ❖ A patrol boat for Navigation Safety activities.
- ❖ Dog pounds – Cambridge and Te Awamutu.

ENVIRONMENTAL SERVICES continued

TARGET LEVELS OF SERVICE

- ❖ Applications for permits, licences and resource consents are consistently processed within statutory timeframes and in accordance with policy guidelines.
- ❖ Environmental, public health and safety standards maintained or enhanced.
- ❖ Compliance with terms and conditions of consents, permits and licences.

PERFORMANCE AND MONITORING: HOW DO WE CHECK PROGRESS?

Performance Measures: Environmental Services

Performance Measure	Community Outcome	High Level Goal(s)
Applications for all consents, permits, licences and plan changes are processed within statutory timeframes	Clean air, water and land	Sustainable Waipa
	Minimal and effective waste management	
	A well-managed environment	
Breaches of environmental standards are investigated and enforced within required timeframes	Feel safe and enjoy the lifestyle of the District	Healthy Waipa
	Clean air, water and land	Sustainable Waipa
Customer satisfaction levels as measured by the NRB Survey	A District in which people can take a pride	Vibrant and strong Waipa

MILESTONES 2005-2014

- ❖ Commence a review of the Waipa District Plan in 2007/08.
- ❖ Complete a review of all bylaws by 30 June 2008.

ENVIRONMENTAL SERVICES continued

OPERATING AND CAPITAL COSTS AND FUNDING FORECASTS

Budget 2004/05 000's		Annual Plan 2005/06 000's	LTCCP 2005/06 000's	Variance 2005/06 000's
OPERATING COSTS				
1,339	Resource Management	1,683	1,323	360
769	Building Control	930	788	142
432	Environmental Health	451	445	6
354	Animal Control	437	374	63
2,894	TOTAL OPERATING COSTS	3,501	2,930	571
Analysis of Cost of Services				
1,972	Costs	2,476	1,988	488
849	Indirect Costs	930	861	69
68	Depreciation	91	77	14
5	Interest	4	4	(0)
2,894	ANALYSIS OF COST OF SERVICES	3,501	2,930	571
REVENUE FROM OPERATIONS				
1,311	User Charges	1,713	1,325	388
74	Other Revenue	75	74	1
1,385	TOTAL REVENUE FROM OPERATIONS	1,788	1,399	389
1,509	NET COST OF SERVICE	1,713	1,531	182
PLUS CAPITAL EXPENDITURE				
-	Capital Expenditure	-	-	-
-	Transfers to Reserves	-	-	-
8	Debt Repayment	12	12	-
8	TOTAL CAPITAL EXPENDITURE	12	12	-
LESS CAPITAL REVENUE				
-	Asset Sales	-	-	-
-	Loans Raised	-	-	-
-	Transfers from Reserves	6	3	3
208	Transfer from Accumulated Funds	250	115	135
208	TOTAL CAPITAL REVENUE	256	118	138
1,309	NET FUNDING REQUIREMENT	1,469	1,425	44
-	Less: Non Funded Depreciation / Loss On Disposal	-	-	-
1,309	REQUIRED FROM RATES	1,469	1,425	44

ENVIRONMENTAL SERVICES continued

COST ANALYSIS

Budget
2004/05

**Annual Plan
2005/2006**

LTCCP
2005/2006

AVERAGE OPERATING COSTS

	Per resident		
31	* Resource Management	38	30
18	* Building Control	21	18
10	* Environmental Health	10	10
8	* Animal Control	10	9
67	TOTAL	80	67
	Per rateable property		
77	* Resource Management	95	75
44	* Building Control	53	45
25	* Environmental Health	26	25
20	* Animal Control	25	21
166	TOTAL	199	166



New housing development in Te Awamutu

AMENITY SERVICES

WHY COUNCIL IS INVOLVED IN THIS ACTIVITY

Amenity Services comprise a range of activities that can be broadly categorised into one of three areas – Facilities, Recreation and Community Welfare.

The Facilities group of activities includes parks, reserves, cemeteries, public toilets, community halls and other property. The Recreation group of activities includes Libraries, the Te Awamutu Events Centre, Cambridge Swimming Pool and the Karapiro Domain. Community Welfare encompasses community grants, Rural Fire, Civil Defence and pensioner housing. Both individually and collectively, these activities are intended to help improve the quality of life in Waipa District.

These activities are predominantly discretionary services that Council is able to provide under the empowering provisions of legislation. The Local Government Act 2002, the Reserves Act 1977 and the Local Government (Rating) Act 2002 all affect (or empower) Council's involvement in this activity. Other legislation such as the Civil Defence Emergency Management Act 2002 and the Forest and Rural Fires Act 1977 oblige Council to provide health, safety and well-being related services.

HOW DO THE ACTIVITIES AND SERVICES CONTRIBUTE TOWARDS COMMUNITY OUTCOMES AND WELL-BEING?

Facilities

The provision of recreational and leisure facilities encourages participation in physical activity, the arts, learning and social interaction. This enables individuals to enjoy personal health, live longer and achieve their full potential. This contributes towards community well-being by building healthy lifestyles, reducing anti-social behaviour and developing community pride.

Council's Facilities' activities can be aligned to the following community outcomes:

- ❖ A fit and active community;
- ❖ High standards of public and environmental health;
- ❖ Minimal waste and effective waste management;
- ❖ Place, space and occasion to express cultures and interests; and
- ❖ Access to high quality facilities.

Recreation

Recreation can be passive or active. Public libraries are provided to encourage and develop knowledge, literacy and information skills. In contrast, the Te Awamutu Events Centre and Cambridge Swimming Pool provide opportunities for active and physical recreation.

Both components of this Recreation activity can be aligned to the following community outcomes:

- ❖ A fit and active community;
- ❖ Social and cultural well-being;
- ❖ Access to high quality facilities; and
- ❖ A District in which people can take pride.

AMENITY SERVICES continued

Community Welfare

Council supports community and sporting groups, including Citizens' Advice Bureaux and museums, through the distribution of grants, rates relief and financial assistance. In doing so, it contributes towards the following community outcomes:

- ❖ A fit and active community;
- ❖ Place, space and occasion to express cultures and interests;
- ❖ Social and cultural well-being; and
- ❖ Access to high quality facilities.

Listing of grant distributions are shown on page 60.

Council's Civil Defence and Rural Fire Services can also be aligned to:

- ❖ Feel safe and enjoy the lifestyle of the District;
- ❖ A well-managed environment;
- ❖ Protection of natural features;
- ❖ Safer communities; and
- ❖ Protection of heritage.

WHAT IS THE EXTENT OF COUNCIL'S RESPONSIBILITY?

Council is the primary service provider for libraries, parks, reserves and sports fields, and public toilets. In the area of Community Welfare, Council provides a partnership and/or a supporting role with emergency services and government organisations. For community groups and sporting organisations, Council has the role of facilitator and/or promoter. By assisting with discretionary grants and rates relief, Council enables community groups to maximise the value they add to the District.

AMENITY ASSETS

- ❖ Numerous parks, reserves, sports fields and playgrounds.
- ❖ Two community libraries.
- ❖ Trust Waikato Te Awamutu Events Centre.
- ❖ Cambridge public swimming pool.
- ❖ Sixteen community halls.
- ❖ Cycling Velodrome.
- ❖ Recreational lakes.
- ❖ Pensioner housing.
- ❖ Thirty public toilets.

AMENITY SERVICES continued

Maungatautari Ecological Island

Council is committed to supporting the creation of the Maungatautari Ecological Island, a project being undertaken by the Maungatautari Ecological Island Trust.. Council's commitments include:

- ❖ Infrastructure funding – roads, car parks and toilets.
- ❖ Reserve development funding.
- ❖ Compliance management support.

These commitments amount to a likely investment of up to \$3 million. The details and timing of this funding will be signalled in the 2006 LTCCP.

TARGET LEVELS OF SERVICE

Facilities and Recreation

- ❖ Maintenance of parks, gardens and reserves to ensure an attractive and accessible open space for recreation.
- ❖ Provision and maintenance of sports fields and playgrounds to a year-round playable standard.
- ❖ A clean, safe and supervised swimming pool in each of Waipa's main urban centres.
- ❖ Capability to host a variety of sporting and cultural events.
- ❖ Accessible and well-stocked libraries with up-to-date research technology.

Community Welfare

- ❖ Rural Fire Services are maintained in a constant state of readiness to ensure public and environmental safety.
- ❖ Fire Permits are issued with minimal delay and monitored for compliance.
- ❖ Maintenance of a local response capability for Civil Defence emergencies.
- ❖ Provision of rate remission to sports clubs and community organisations that meet Council's criteria for rate relief.

PERFORMANCE AND MONITORING: HOW DO WE CHECK PROGRESS?

Performance Measures: Facilities and Recreational

Performance Measure	Community Outcome	High Level Goal(s)
Level of use of Council leisure, recreation and community facilities	Fit and active community	Healthy Waipa
	Access to high quality facilities	Liveable Waipa
	Place, space and occasion to express cultures and interests	Vibrant and strong Waipa
Customer satisfaction levels as measure by the NRB survey	A District in which people can take a pride	Vibrant and strong Waipa

AMENITY SERVICES continued

Performance Measures: Community Welfare

Performance Measure	Community Outcome	High Level Goal(s)
Number of residents directly benefiting from discretionary grants	Fit and active community	Healthy Waipa
	Place, space and occasion to express cultures and interests	Vibrant and strong Waipa
	Social and cultural well-being	Vibrant and strong Waipa
Number of clubs and community groups receiving rate relief as a percentage of all clubs and community groups	Place, space and occasion to express cultures and interests	Vibrant and strong Waipa
	Fit and active community	Healthy Waipa

MILESTONES 2005-2014

- ❖ Enhancement of Lake Te Ko Utu (Cambridge) by 2005/06.
- ❖ Upgrade Karapiro village public toilets by 2005/06.
- ❖ Development of Karapiro Domain 2004-2014.
- ❖ Development of new Lake Karapiro Reserve 2005-2007.
- ❖ Upgrade Pirongia Village toilets in 2005/06.
- ❖ Development of Community Amenities 2008-2013.
- ❖ Upgrade of public toilets at Albert Park 2005/06



Cambridge Swimming Pool

AMENITY SERVICES continued
**OPERATING AND CAPITAL COSTS AND FUNDING FORECASTS
FACILITIES**

Budget 2004/05 000's		Annual Plan 2005/06 000's	LTCCP 2005/06 000's	Variance 2005/06 000's
OPERATING COSTS				
2,601	Parks & Reserves	1,948	1,989	(41)
77	Public Carparks	122	92	30
190	Cemeteries	205	218	(13)
295	Public Toilets	309	287	22
170	Litter Bins	166	174	(8)
115	District Halls	117	119	(2)
429	Community Properties	460	416	44
232	Waste Management	396	210	186
747	Commercial Properties	839	809	30
4,856	TOTAL OPERATING COSTS	4,562	4,314	248
Analysis of Cost of Services				
3,428	Costs	3,153	2,837	316
833	Indirect Costs	885	873	12
489	Depreciation	434	496	(62)
106	Interest	90	108	(18)
4,856	ANALYSIS OF COST OF SERVICES	4,562	4,314	248
REVENUE FROM OPERATIONS				
130	User Charges	130	130	-
286	Rent	363	286	77
42	Other Revenue	192	42	150
458	TOTAL REVENUE FROM OPERATIONS	685	458	227
4,398	NET COST OF SERVICE	3,877	3,856	21
PLUS CAPITAL EXPENDITURE				
1,491	Capital Expenditure	1,200	1,492	(292)
-	Transfers to Reserves	-	-	-
71	Debt Repayment	95	113	(18)
1,562	TOTAL CAPITAL EXPENDITURE	1,295	1,605	(310)
LESS CAPITAL REVENUE				
70	Loans Raised	130	130	-
2,465	Transfers from Reserves	1,289	1,627	(338)
-	Transfer from Accumulated Funds	468	-	468
2,535	TOTAL CAPITAL REVENUE	1,887	1,757	130
3,425	NET FUNDING REQUIREMENT	3,285	3,704	(419)
<i>Less:</i>				
218	Non Funded Depreciation / Loss On Disposal	130	180	(50)
3,207	REQUIRED FROM RATES	3,155	3,524	(369)

AMENITY SERVICES continued
RECREATION

Budget 2004/05 000's		Annual Plan 2005/06 000's	LTCCP 2005/06 000's	Variance 2005/06 000's
	OPERATING COSTS			
1,031	Libraries	1,110	1,109	1
188	Swimming Pools	187	196	(9)
934	Trust Waikato Te Awamutu Events Centre	984	962	22
396	Karapiro Domain	561	458	103
2,549	TOTAL OPERATING COSTS	2,842	2,725	117
	Analysis of Cost of Services			
1,617	Costs	1,816	1,786	30
288	Indirect Costs	369	295	74
535	Depreciation	542	539	3
109	Interest	115	105	10
2,549	ANALYSIS OF COST OF SERVICES	2,842	2,725	117
	REVENUE FROM OPERATIONS			
97	User Charges	98	98	-
275	Te Awamutu Events Centre User Charges	275	275	-
185	Karapiro Domain User Charges	190	190	-
60	Other Revenue	61	60	1
617	TOTAL REVENUE FROM OPERATIONS	624	623	1
1,932	NET COST OF SERVICE	2,218	2,102	116
	PLUS CAPITAL EXPENDITURE			
700	Capital Expenditure	200	200	-
-	Transfers to Reserves	-	-	-
52	Debt Repayment	109	98	11
752	TOTAL CAPITAL EXPENDITURE	309	298	11
	LESS CAPITAL REVENUE			
-	Loans Raised	-	-	-
752	Transfers from Reserves	139	298	(159)
-	Transfer from Accumulated Funds	-	-	-
752	TOTAL CAPITAL REVENUE	139	298	(159)
1,932	NET FUNDING REQUIREMENT	2,388	2,102	286
	<i>Less:</i>			
164	Non Funded Depreciation / Loss On Disposal	342	130	212
1,768	REQUIRED FROM RATES	2,046	1,972	74

AMENITY SERVICES continued
COMMUNITY WELFARE

Budget 2004/05 000's		Annual Plan 2005/06 000's	LTCCP 2005/06 000's	Variance 2005/06 000's
	OPERATING COSTS			
495	Housing	472	501	(29)
841	Community Services Support	839	1,000	(161)
63	Rural Fire Management	67	65	2
183	Civil Defence	195	191	4
1,582	TOTAL OPERATING COSTS	1,573	1,757	(184)
	Analysis of Cost of Services			
1,182	Costs	1,159	1,344	(185)
315	Indirect Costs	332	332	-
31	Depreciation	33	30	3
54	Interest	49	51	(2)
1,582	ANALYSIS OF COST OF SERVICES	1,573	1,757	(184)
	REVENUE FROM OPERATIONS			
36	Grant / Subsidies	36	36	-
489	Rent	489	489	-
525	TOTAL REVENUE FROM OPERATIONS	525	525	-
1,057	NET COST OF SERVICE	1,048	1,232	(184)
	PLUS CAPITAL EXPENDITURE			
22	Capital Expenditure	14	14	-
-	Transfers to Reserves	-	-	-
49	Debt Repayment	67	67	-
71	TOTAL CAPITAL EXPENDITURE	81	81	-
	LESS CAPITAL REVENUE			
-	Asset Sales	-	-	-
-	Loans Raised	-	-	-
8	Transfers from Reserves	10	8	2
-	Transfer from Accumulated Funds	-	-	-
8	TOTAL CAPITAL REVENUE	10	8	2
1,120	NET FUNDING REQUIREMENT	1,119	1,305	(186)
-	Less: Non Funded Depreciation / Loss On Disposal	-	-	-
1,120	REQUIRED FROM RATES	1,119	1,305	(186)

AMENITY SERVICES continued

COST ANALYSIS

Budget 2004/05		Annual Plan 2005/2006	LTCCP 2005/2006
	AVERAGE OPERATING COSTS		
	<u>FACILITIES</u>		
	Parks & Reserves, Cemeteries		
67	* \$ per resident	52	52
	<u>RECREATION</u>		
	Library Services		
24	* \$ per resident	25	25
2.14	* \$ per book issued	2.26	2.26
	Swimming Pools		
26	* \$ per resident	27	26
	Pensioner housing		
4.9	* \$ invested in Millions	4.9	4.9
-0.18%	* Return on investment	0.35%	-0.37%
	<u>WELFARE</u>		
	\$ per resident		
20	* Grants	19	20
6	* Public Safety (Rural Fire/Civil Defence)	6	6



Sherwin Park Senior Citizens' Village Kihikihi

ROAD NETWORK MANAGEMENT

WHY COUNCIL IS INVOLVED IN THIS ACTIVITY

The road network forms the backbone of Waipa's infrastructure and impacts on the potential for development in the District. The purpose of this activity is to provide for the safe and efficient passage of traffic throughout the District. It is also necessary in order to deliver common law rights of public access, and to maximise District development opportunities.

The rationale for Council's involvement stems in part, from statutory requirements. The Local Government Acts 1974 and 2002 empower Council to construct, upgrade and repair all roads. This is done with the help of Government funding, and Council may maintain the District's road network as it sees fit, subject to Government requirements.

Involvement in this activity is consistent with the community's desire for quality services and infrastructure.

HOW DO THE ACTIVITIES AND SERVICES CONTRIBUTE TOWARDS COMMUNITY OUTCOMES AND WELL-BEING?

Roading activities comprise network management and network regulation. Without an integrated, safe and sustainable road network, District development would be curtailed at the expense of social and economic well-being. The effective management and regulation of the road network is also necessary to minimise environmental damage and protect natural resources.

Collectively, the activity contributes towards the following outcomes:

- ❖ High standards of infrastructure;
- ❖ Access to high quality facilities;
- ❖ Safer communities;
- ❖ Business opportunities; and
- ❖ A fit and active community.

WHAT IS THE EXTENT OF COUNCIL'S RESPONSIBILITY?

Council is the primary service provider for the construction, maintenance and repair of the local road network within Waipa District. Transit New Zealand is responsible for the State Highways within the District. The activity area comprises a number of elements ranging from roads and footpaths, to street lights and bridges. Council oversees this responsibility by co-ordinating and contracting physical works to outside organisations.

Through the provisions of the Land Transport Management Act 2004, Council works in partnership with Land Transport New Zealand to undertake projects and maintenance that form part of a National Roding Programme. Council receives financial assistance from Land Transport New Zealand.

ROAD NETWORK MANAGEMENT continued

ROAD NETWORK ASSETS

Waipa's key road network assets are summarised as follows:

- ❖ 1,058 km of roads (102 km unsealed).
- ❖ 2,200 m of bridges and large culverts.
- ❖ 165 km of footpaths.
- ❖ Numerous street lights.
- ❖ Numerous road signs and market posts.

TARGET LEVELS OF SERVICE

- ❖ Maintenance of local road assets to ensure the longevity of infrastructure and the safety of users.
- ❖ Faults are actioned and repaired without undue delay.
- ❖ Road use activities (eg, fencing, advertising, stock-crossing permits) do not conflict with other users.
- ❖ Monitoring of all subdivisions and consent conditions for roading and road safety implications.
- ❖ Provision of a footpath on one side of every street.
- ❖ Roads are managed in accordance with Council's Safety Management System and Road Safety Strategy, including associated implementation programmes.
- ❖ Footpaths are maintained to a safe standard.
- ❖ Liaison with Community Boards to assist in determining priorities and programming.



Rebuilding and resealing of Cambridge Road

ROAD NETWORK MANAGEMENT continued

PERFORMANCE AND MONITORING: HOW DO WE CHECK PROGRESS?

Performance Measures: Road Network Management

Performance Measure	Community Outcome	High Level Goal(s)
Injury crash trends and other road safety trend data, relative to control group as established by the Land Transport NZ	High standards of infrastructure	Liveable Waipa
	Feel safe and enjoy the lifestyle of the District	Healthy Waipa
Compliance with performance measures within Land Transport New Zealand's National Rooding Programme agreement	High standards of infrastructure	Liveable Waipa
	Access to high quality facilities	Liveable Waipa
Capital works programmes are completed on time, within budget and to contract specifications	Affordable services	Economically secure Waipa
Customer satisfaction levels as measured by the NRB survey	High standards of infrastructure	Liveable Waipa
	A District in which people can take a pride	Vibrant and strong Waipa

MILESTONES 2005-2014

- ❖ Completion of the seal extension programme for the period 2005-2007
- ❖ Increased Cambridge footpath development programme for the period 2005-2007
- ❖ Cambridge Area Traffic Study 2005/06

ROAD NETWORK MANAGEMENT continued
OPERATING AND CAPITAL COSTS AND FUNDING FORECASTS

Budget 2004/05 000's		Annual Plan 2005/06 000's	LTCCP 2005/06 000's	Variance 2005/06 000's
OPERATING COSTS				
8,488	Subsidised Roding	8,993	8,396	597
1,408	Unsubsidised Roding	1,560	1,581	(21)
9,896	TOTAL OPERATING COSTS	10,553	9,977	576
Analysis of Cost of Services				
4,250	Costs	3,892	4,059	(167)
829	Indirect Costs	858	868	(10)
4,376	Depreciation	5,260	4,497	763
441	Interest	543	553	(10)
9,896	ANALYSIS OF COST OF SERVICES	10,553	9,977	576
REVENUE FROM OPERATIONS				
4,516	Transfund Subsidies	4,633	4,360	273
25	Other Revenue	25	160	(135)
4,541	TOTAL REVENUE FROM OPERATIONS	4,658	4,520	138
5,355	NET COST OF SERVICE	5,895	5,457	438
PLUS CAPITAL EXPENDITURE				
7,590	Capital Expenditure	7,391	6,965	426
-	Transfers to Reserves	-	-	-
186	Debt Repayment	410	403	7
7,776	TOTAL CAPITAL EXPENDITURE	7,801	7,368	433
LESS CAPITAL REVENUE				
-	Asset Sales	-	-	-
1,620	Loans Raised	1,440	1,440	-
3,895	Transfers from Reserves	4,630	3,693	937
125	Transfer from Accumulated Funds	106		106
5,640	TOTAL CAPITAL REVENUE	6,176	5,133	1,043
7,491	NET FUNDING REQUIREMENT	7,520	7,692	(172)
800	Less: Non Funded Depreciation / Loss On Disposal	800	800	-
6,691	REQUIRED FROM RATES	6,720	6,892	(172)

ROAD NETWORK MANAGEMENT continued

COST ANALYSIS

Budget 2004/05		Annual Plan 2005/2006	LTCCP 2005/2006
	EXPENDITURE		
2713	* Per lane kilometre on structural maintenance (1)	2675	2676
519	* Per lane kilometre on corridor maintenance (2)	538	527
12	Total length of road reconstructed	12	12
80	Total length of road resurfaced (3)	85	80

1. Land Transport NZ work category. Includes pavement maintenance, area wide treatment, drainage, sealing and bridge maintenance.
2. Land Transport NZ work category. Includes safety maintenance, street cleaning, signs, road marking and lighting.
3. The kilometres of resurfacing required each year varies depending on the condition and age of the existing surfaces.



SH 3 Hamilton – Te Awamutu

STORMWATER

WHY COUNCIL IS INVOLVED IN THIS ACTIVITY

The management of stormwater, including its collection and diversion, is necessary for community safety and for the protection of property and the environment. The rationale for this service delivery also stems, in part, from statutory obligation.

The Local Government Acts 1974 and 2002 empower Council to provide, repair and maintain all drainage works necessary for the efficient drainage of the District.

The outcomes phase of the LTCCP identified community health and environmental issues as important aspects of Waipa's future. Stormwater services contribute towards these outcomes, hence Council's involvement in this area.

HOW DO THE ACTIVITIES AND SERVICES CONTRIBUTE TOWARDS COMMUNITY OUTCOMES AND WELL-BEING?

Council's stormwater activities comprise systems maintenance, renewal and extension. The collection, management and disposal of stormwater is essential for community and environmental well-being. Without this activity, the impact of stormwater can have a devastating effect.

The collection and diversion of stormwater contributes towards a number of community outcomes:

- ❖ High standards of public and environmental health;
- ❖ Sustainable, safe and healthy infrastructure;
- ❖ Clean air, water and land;
- ❖ A well-managed environment;
- ❖ Efficient and effective utilities; and
- ❖ High standards of infrastructure.

WHAT IS THE EXTENT OF COUNCIL'S RESPONSIBILITY?

Council is the primary service provider for the collection and diversion of stormwater in urban areas. Whilst the Council also manages a drainage regime in most rural areas, other areas are jointly monitored between Council and Waikato Regional Council.

STORMWATER ASSETS

Council's stormwater assets comprise the following:

- ❖ 105 km of piped urban drains.
- ❖ 230 km of rural drains.
- ❖ Numerous weirs.
- ❖ Seven retention dams.
- ❖ A pollutech detritus filter.

STORMWATER continued

TARGET LEVELS OF SERVICE

- ❖ Stormwater management prevents damage to property and environmental degradation.
- ❖ Illegal discharges are prevented and resource consent conditions comply.
- ❖ Continuity of service.

PERFORMANCE AND MONITORING: HOW DO WE CHECK PROGRESS?

Performance Measures: Stormwater

Performance Measure	Community Outcome	Achievement
Network reliability, capacity and continuity of service	Sustainable, safe and healthy infrastructure	Healthy Waipa
	High standards of infrastructure	Liveable Waipa
Recreational water quality in the District's lakes and rivers	High standards of public and environmental health	Healthy Waipa
	Protection of natural features	Sustainable Waipa
Compliance with stormwater discharge resource consent conditions	Clean air, water and land	Sustainable Waipa
Infrastructure compliance with Waipa District Council Development Standards	Efficient and effective utilities	Sustainable Waipa
Customer satisfaction with Council stormwater services as measured by the NRB survey	A District in which people can take a pride	Vibrant and strong Waipa
	High standards of infrastructure	Liveable Waipa

MILESTONES 2005-2014

- ❖ Complete development programme for Cambridge North Deferred Residential Zone.
- ❖ Complete upgrades of stormwater infrastructure in urban areas.
- ❖ Extension of infrastructure in Leamington.

STORMWATER continued

OPERATING AND CAPITAL COSTS AND FUNDING FORECASTS

Budget 2004/05 000's		Annual Plan 2005/06 000's	LTCCP 2005/06 000's	Variance 2005/06 000's
	OPERATING COSTS			
1,133	Stormwater	1,181	1,168	13
<u>1,133</u>	TOTAL OPERATING COSTS	<u>1,181</u>	<u>1,168</u>	<u>13</u>
	Analysis of Cost of Services			
288	Costs	299	286	13
236	Indirect Costs	304	247	57
565	Depreciation	524	594	(70)
44	Interest	54	41	13
<u>1,133</u>	ANALYSIS OF COST OF SERVICES	<u>1,181</u>	<u>1,168</u>	<u>13</u>
	REVENUE FROM OPERATIONS			
-	User Charges	-	-	-
-	Other Revenue	-	-	-
<u>-</u>	TOTAL REVENUE FROM OPERATIONS	<u>-</u>	<u>-</u>	<u>-</u>
1,133	NET COST OF SERVICE	1,181	1,168	13
	PLUS CAPITAL EXPENDITURE			
1,362	Capital Expenditure	940	690	250
-	Transfers to Reserves	-	-	-
53	Debt Repayment	31	53	(22)
<u>1,415</u>	TOTAL CAPITAL EXPENDITURE	<u>971</u>	<u>743</u>	<u>228</u>
	LESS CAPITAL REVENUE			
-	Asset Sales	-	-	-
-	Loans Raised	498	-	498
1,055	Transfers from Reserves	473	743	(270)
-	Transfer from Accumulated Funds	-	-	-
<u>1,055</u>	TOTAL CAPITAL REVENUE	<u>971</u>	<u>743</u>	<u>228</u>
<u>1,493</u>	NET FUNDING REQUIREMENT	<u>1,181</u>	<u>1,168</u>	<u>13</u>
	Less:			
50	Non Funded Depreciation / Loss On Disposal	50	50	-
<u>1,443</u>	REQUIRED FROM RATES	<u>1,131</u>	<u>1,118</u>	<u>13</u>

STORMWATER continued

COST ANALYSIS

Budget 2004/05		Annual Plan 2005/2006	LTCCP 2005/2006
	QUANTITY		
230	Open drains managed	230	230
116.8	Piped reticulation maintained	119.9	117.3
	AVERAGE OPERATING COSTS		
\$	Rural land drainage (per km of drain)	\$	\$
331		309	309
9049	Urban stormwater (per km of drain)	9254	9351



Land drainage maintenance

WATER TREATMENT AND SUPPLY

WHY COUNCIL IS INVOLVED IN THIS ACTIVITY

Council has a statutory obligation for the delivery of this service. The Health Act 1956 places an obligation on Council to improve, promote and protect public health within the District. Council is required to provide sanitary works, and by implication, is obliged to protect water supplies from pollution.

The Local Government Acts 1974 and 2002 enable Council to control the source of water, and the Local Government (Rating) Act 2002 empowers Council to levy a charge for that service.

The rationale for water provision goes beyond legal obligation. The outcome phase of the LTCCP identified community health as an important issue for the future of Waipa District. Clean water is fundamental to that outcome. Community water supplies also contribute to community safety (eg, fire-fighting capability) and to industrial and residential development.

HOW DO THE ACTIVITIES AND SERVICES CONTRIBUTE TOWARDS COMMUNITY OUTCOMES AND WELL-BEING?

Council's water supplies comprise the taking, treatment, storage and reticulation of water. The service is critical to the social, economic and environmental well-being of the District.

The provision of water services contributes towards the following community outcomes:

- ❖ High standards of public and environmental health;
- ❖ Sustainable, safe and healthy infrastructure;
- ❖ Efficient and effective utilities services; and
- ❖ High standards of infrastructure.

The dependence of fire fighting on the availability of water makes this a significant factor for safer communities and public safety.

WHAT IS THE EXTENT OF COUNCIL'S RESPONSIBILITY?

Council provides potable water to a large part of the District – both urban and rural. The Waikato Regional Council assists in the compliance monitoring with regard to the taking of water for community purposes. Health Waikato assists with compliance monitoring to assure treated water meets New Zealand Drinking Water Standards.

WATER ASSETS

Council has six water treatment facilities – Kihikihi, Pukerimu, Te Awamutu, Karapiro, Cambridge and Te Rore. The assets associated with these include:

- ❖ Ten pump stations.
- ❖ More than 400 km of mains and reticulation.
- ❖ Eleven reservoirs.

WATER TREATMENT AND SUPPLY continued

TARGET LEVELS OF SERVICE

- ❖ Continuity of supply of clean, safe water from urban and rural supplies.
- ❖ Customer expectations for water taste, smell and colour are met.
- ❖ Continuity of pressure and volume for fire fighting purposes.

PERFORMANCE AND MONITORING: HOW DO WE CHECK PROGRESS?

Performance Measures: Water Services

Performance Measure	Community Outcome	Achievement
Compliance with New Zealand Drinking Water Standards 2002	High standards of public and environmental health	Healthy Waipa
	Feel safe and enjoy the lifestyle of the District	Healthy Waipa
Compliance with resource consent conditions	Sustainable, safe and healthy infrastructure	Healthy Waipa
Continuity of water supply	Efficient and effective utilities	Sustainable Waipa
Customer satisfaction levels as measured by the NRB Survey	A District in which people can take a pride	Vibrant and strong Waipa

MILESTONES 2005-2014

- ❖ Staged upgrades of Cambridge water supply system (2005-2011).
- ❖ Complete development programme for Cambridge North Deferred Residential Zone by 2011.
- ❖ Staged upgrades of Te Awamutu water supply system (2005-2010).
- ❖ Staged upgrades of Kihikihi water supply system (2005/06 and 2012-2014).

WATER TREATMENT AND SUPPLY continued

OPERATING AND CAPITAL COSTS AND FUNDING FORECASTS

Budget 2004/05 000's		Annual Plan 2005/06 000's	LTCCP 2005/06 000's	Variance 2005/06 000's
	OPERATING COSTS			
4,837	Water Supply	5,221	5,040	181
4,837	TOTAL OPERATING COSTS	5,221	5,040	181
	Analysis of Cost of Services			
2,053	Costs	2,482	2,220	262
561	Indirect Costs	483	587	(104)
2,047	Depreciation	2,117	2,067	50
176	Interest	139	166	(27)
4,837	ANALYSIS OF COST OF SERVICES	5,221	5,040	181
	REVENUE FROM OPERATIONS			
2,099	User Charges	2,219	2,149	70
-	Other Revenue	-	-	-
2,099	TOTAL REVENUE FROM OPERATIONS	2,219	2,149	70
2,738	NET COST OF SERVICE	3,002	2,891	111
	PLUS CAPITAL EXPENDITURE			
1,282	Capital Expenditure	1,935	1,935	-
-	Transfers to Reserves	-	-	-
146	Debt Repayment	95	186	(91)
1,428	TOTAL CAPITAL EXPENDITURE	2,030	2,121	(91)
	LESS CAPITAL REVENUE			
-	Loans Raised	191	-	191
1,424	Transfers from Reserves	1,824	2,106	(282)
-	Transfer from Accumulated Funds	-	-	-
1,424	TOTAL CAPITAL REVENUE	2,015	2,106	(91)
2,742	NET FUNDING REQUIREMENT	3,017	2,906	111
	Less:			
260	Non Funded Depreciation / Loss On Disposal	260	260	-
2,482	REQUIRED FROM RATES	2,757	2,646	111

WATER TREATMENT AND SUPPLY continued

COST ANALYSIS

Budget 2004/05		Annual Plan 2005/2006	LTCCP 2005/2006
	QUANTITY		
9.3	Water processed (m3) in Millions	9.8	9.4
492	Reticulation system (km)	492	493
11266	Separately rateable property	10499	11383
	AVERAGE OPERATING COSTS		
\$	Per separately rateable property	\$	\$
284	Production (per cu metre)	322	292
0.52		0.53	0.54



Te Tahi Water Reservoir

SEWAGE DISPOSAL

WHY COUNCIL IS INVOLVED IN THIS ACTIVITY

The rationale for this service stems from statutory obligation. The Health Act 1956 places an obligation on Council to improve, promote and protect public health within the District. The provision of sewerage systems helps to protect and promote public health. The provision of a sewerage system for Kihikihi is consistent with this obligation.

The Local Government Acts 1974 and 2002 empower Council to provide, repair and maintain all drainage works necessary for the efficient drainage of the District and to treat and deal with sewage by physical, chemical or biological means.

Involvement with this activity is consistent with high-level community expectations. The outcomes phase of the LTCCP identified community health as an important issue for Waipa District. Efficient and effective sewerage reticulation is fundamental to that outcome. The service contributes towards social, cultural, economic and environmental well-being.

HOW DO THE ACTIVITIES AND SERVICES CONTRIBUTE TOWARDS COMMUNITY OUTCOMES AND WELL-BEING?

Council's wastewater activities comprise asset management, sewage treatment and disposal. The service contributes towards a number of high-level community issues, most notably environmental sustainability and community health. The effective management and disposal of sewage is a District-wide issue, albeit that Council's involvement is predominantly within urban, reticulated areas.

This activity area contributes towards the following community outcomes:

- ❖ High standards of public and environmental health;
- ❖ Sustainable, safe and healthy infrastructure;
- ❖ A well-managed environment;
- ❖ Efficient and effective utilities; and
- ❖ High standards of infrastructure.

WHAT IS THE EXTENT OF COUNCIL'S RESPONSIBILITY?

Council is the service provider for the collection, treatment and disposal of sewage in the Cambridge, Te Awamutu and Karapiro urban areas of Waipa District. The Waikato Regional Council assists in the compliance monitoring of treated effluent from Council's wastewater treatment plants.

SEWAGE TREATMENT AND DISPOSAL ASSETS

Reliable and effective infrastructure is essential for Council to fulfill its statutory obligations. The Cambridge/Karapiro sewerage system and the Te Awamutu sewerage system account for the significant assets in this activity. These can be summarised as follows:

- ❖ Twenty four pump stations.
- ❖ 175 km of mains and reticulation.
- ❖ Two treatment plants.

SEWAGE DISPOSAL continued

Resource consents for the operation and discharge of treated effluent from the Te Awamutu Sewerage Treatment Plant expire in 2015. These consents include provision for receiving and treating effluent from Kihikihi once that reticulation has been commissioned.

TARGET LEVELS OF SERVICE

- ❖ Sewage is collected, treated and disposed of with minimal adverse effect to the environment and the community.
- ❖ Continuity of service.
- ❖ Stormwater infiltration is minimised.

PERFORMANCE AND MONITORING: HOW DO WE CHECK PROGRESS?

Performance Measures: Sewage Disposal

Performance Measure	Community Outcome	Achievement
Incidence of adverse health effects from wastewater contamination in serviced areas	High standards of public and environmental health	Healthy Waipa
	Sustainable, safe and healthy infrastructure	Healthy Waipa
Compliance with wastewater discharge resource consent conditions	Clean air, land and water	Sustainable Waipa
Level of stormwater infiltration	Efficient and effective utility services	Sustainable Waipa
Customer satisfaction with wastewater services as measured by the NRB Survey	High standards of infrastructure	Liveable Waipa
	A District in which people can take a pride	Vibrant and strong Waipa
Continuity of wastewater services	Efficient and effective utility services	Sustainable Waipa

MILESTONES 2005-2014

- ❖ Complete development programme to provide services to the Cambridge North Deferred Residential Zone.
- ❖ Construction of Kihikihi Sewerage System (2005-2007) total cost \$6 million, half the cost \$3 million is subsidised by Government. In 2006/07, Kihikihi residents will have a proposed rate increase of approximately 40% to cover the cost of connection to sewerage reticulation.
- ❖ Staged upgrades of reticulated systems.

SEWAGE DISPOSAL continued

OPERATING AND CAPITAL COSTS AND FUNDING FORECASTS

Budget 2004/05 000's		Annual Plan 2005/06 000's	LTCCP 2005/06 000's	Variance 2005/06 000's
	OPERATING COSTS			
3,764	Sewage Disposal	4,010	3,852	158
<u>3,764</u>	TOTAL OPERATING COSTS	<u>4,010</u>	<u>3,852</u>	<u>158</u>
	Analysis of Cost of Services			
1,407	Costs	1,661	1,448	213
494	Indirect Costs	406	522	(116)
1,283	Depreciation	1,371	1,292	79
580	Interest	572	590	(18)
<u>3,764</u>	ANALYSIS OF COST OF SERVICES	<u>4,010</u>	<u>3,852</u>	<u>158</u>
	REVENUE FROM OPERATIONS			
32	User Charges	75	9	66
-	Government Subsidy for Kihikihi Sewerage		1,875	(1,875)
<u>32</u>	TOTAL REVENUE FROM OPERATIONS	<u>75</u>	<u>1,884</u>	<u>(1,809)</u>
3,732	NET COST OF SERVICE	3,935	1,968	1,967
	PLUS CAPITAL EXPENDITURE			
2,933	Capital Expenditure	5,758	5,718	40
-	Transfers to Reserves	-	-	-
349	Debt Repayment	605	575	30
<u>3,282</u>	TOTAL CAPITAL EXPENDITURE	<u>6,363</u>	<u>6,293</u>	<u>70</u>
	LESS CAPITAL REVENUE			
1,281	Loans Raised	3,393	3,423	(30)
2,337	Transfers from Reserves	3,161	1,186	1,975
-	Transfer from Accumulated Funds	-	-	-
<u>3,618</u>	TOTAL CAPITAL REVENUE	<u>6,554</u>	<u>4,609</u>	<u>1,945</u>
<u>3,396</u>	NET FUNDING REQUIREMENT	<u>3,744</u>	<u>3,652</u>	<u>92</u>
	<i>Less:</i>			
60	Non Funded Depreciation / Loss On Disposal	60	60	-
<u>3,336</u>	REQUIRED FROM RATES	<u>3,684</u>	<u>3,592</u>	<u>92</u>

SEWAGE DISPOSAL continued

COST ANALYSIS

Budget 2004/05		Annual Plan 2005/2006	LTCCP 2005/2006
	QUANTITY		
180.4	Reticulation maintained (km)	180.4	182
2.3	Sewerage volume treated (m3) in millions	3.2	2.3
10788	Separately rateable connections	11508	10905
	AVERAGE OPERATING COSTS		
\$	Per separately rateable connection	\$ 348	\$ 356
2.09	Processing (per cu metre treated)	1.63	2.18

KIHIKIHI WASTEWATER RETICULATION

The wastewater reticulation for Kihikihi is on target for construction during 2005/06 and completion by July 2006. Final design and the tendered price have resulted in a final project cost of \$12.6 million. This is \$5.6 million higher than the budget of \$7 million provided in the 2004-2014 LTCCP. This increase in cost is eligible for Government subsidy of 50% but the timing of this is unknown. Some other utilities capital work has been reprioritised to meet the local share of the increased cost. The funding implications with regard to forecast rating levels and Council's funding policy will be addressed to minimise the impact on rates.



Wastewater Treatment Plant Te Awamutu

SUPPORT SERVICES

WHY COUNCIL IS INVOLVED IN THIS ACTIVITY

Support Services covers those activities that are needed to support the significant activities. Support Services is not a significant activity in its own right, but it reflects a significant part of Council's operating budget. Unlike the significant activities, which are focused on public service delivery, Support Services is internally focused.

The Local Government Act 2002 enables Council to choose between staff directly employed in a support service capacity, or a contract arrangement. In doing so, Council is required to give due consideration to the advantages and disadvantages of each option. The legislation is permissive, except in some areas of regulatory enforcement.

Council's Support Services can be broadly categorised into general management or business units. The former comprises policy advice and monitoring, financial management, information and general administrative services. Business units are applicable to a range of service areas, most notably roading and recreation. Business units typically exist in competition with alternative market providers because Council is able to provide that service more efficiently, or effectively than an external service provider.

Expenditure in this area relates to internal charges recovered as overheads or internal contracts from other activities. The costs of Support Services are shown as indirect costs (overheads) or direct costs (internal contracts) in each of Council's significant activities.



Customer Services staff log an enquiry on to the new Infra call tracking software

SUPPORT SERVICES continued

OPERATING AND CAPITAL COSTS AND FUNDING FORECASTS

Budget 2004/05 000's		Annual Plan 2005/06 000's	LTCCP 2005/06 000's	Variance 2005/06 000's
	OPERATING COSTS			
7,925	General Management	8,460	8,237	223
<u>7,925</u>	TOTAL OPERATING COSTS	<u>8,460</u>	<u>8,237</u>	<u>223</u>
	Analysis of Cost of Services			
7,445	Costs	8,020	7,747	273
-	Indirect Costs	-	-	-
770	Depreciation	861	806	55
(290)	Interest	(421)	(316)	(105)
<u>7,925</u>	ANALYSIS OF COST OF SERVICES	<u>8,460</u>	<u>8,237</u>	<u>223</u>
	REVENUE FROM OPERATIONS			
-	User Charges	-	-	-
537	Subsidies	-	537	(537)
7,045	Other Revenue	8,191	7,624	567
<u>7,582</u>	TOTAL REVENUE FROM OPERATIONS	<u>8,191</u>	<u>8,161</u>	<u>30</u>
343	NET COST OF SERVICE	269	76	193
	PLUS CAPITAL EXPENDITURE			
1,018	Capital Expenditure	1,202	1,287	(85)
35	Transfers to Reserves	-	35	(35)
16	Debt Repayment	20	20	-
<u>1,069</u>	TOTAL CAPITAL EXPENDITURE	<u>1,222</u>	<u>1,342</u>	<u>(120)</u>
	LESS CAPITAL REVENUE			
35	Asset Sales	-	35	(35)
-	Loans Raised	-	-	-
	Transfers from Reserves	1,084	1,168	(84)
1,343	Transfer from Accumulated Funds	321	153	168
<u>1,378</u>	TOTAL CAPITAL REVENUE	<u>1,405</u>	<u>1,356</u>	<u>49</u>
<u>34</u>	NET FUNDING REQUIREMENT	<u>86</u>	<u>62</u>	<u>24</u>
	Less:			
77	Non Funded Depreciation / Loss On Disposal	86	77	9
<u>(43)</u>	REQUIRED FROM RATES	<u>-</u>	<u>(15)</u>	<u>15</u>

FORECAST FINANCIAL STATEMENTS

STATEMENT OF PROSPECTIVE FINANCIAL INFORMATION

The financial information contained within this document is prospective financial information in terms of FRS29 which is the Accounting Standard used to establish principles and to specify minimum disclosures for the preparation and presentation of general purpose prospective financial information. The purpose for which it has been prepared is to enable the public to participate in the decision-making process as to the services to be provided by the Waipa District Council over the financial year 2005/06 and beyond, and to provide a broad accountability mechanism of the Council to the Community.

In relation to the standard, the financial year 2005/06 is considered to be a 'forecast' and based on future events, which are expected to occur. The actual results achieved for the period are likely to vary from the information presented and may vary materially depending upon the circumstances that arise during the period.

The forecast financial information has been prepared in accordance with the Council's current accounting policies. The Council is aware that it may have to alter some of its accounting policies in the future as a result of the Accounting Standards Review Board's decision to adopt International Financial Reporting Standards as the basis for new New Zealand financial reporting standards, for periods commencing 1 January 2007. However, the forecast financial information presented does not take account of the potential impact on the Council of the new New Zealand financial reporting, as this impact is not yet known.

The following assumptions have been made in preparing this Plan:

- ❖ that Council will continue to provide services and perform functions to approximately the same standards as at present;
- ❖ that the growth of rateable properties in the District will increase at 1.9% per annum;
- ❖ that valuation of properties will increase yearly by 1.5% and at triennial gaps increase by 8.5%;
- ❖ that interest rates on new loans raised during the year will be 8%; and
- ❖ that interest earned on funds invested will be 6%.

Total loans to be raised for Significant Activities via internal borrowing during the year 2005/06 are expected to amount to \$5.7 million. Sensitivity to changes in interest rates on new externally borrowed funds will depend on the interest rates actually achieved and the proportion of the year left to run when the loans are raised. Over a full year period, the sensitivity to a 1% change in interest rates on new external borrowings of \$5.5 million would be \$55,000.

The growth of rateable properties in the District is assumed to increase at 1.9% per annum, driven mainly from development in the Cambridge North East. The increase will vary from year to year and is taken into account at the time the Council sets its annual rates.

All the financial information contained in the Annual Plan has been prepared and based on updated detailed function level data of Council operations. All the financial data has been calculated and produced using a financial planning model which allows projected costs, revenues, assets and liabilities to be combined under accounting rules to forecast balance sheets, cash flows, debt levels, investments and rate requirements.

Effectively only one scenario has been modelled. The preferred option relating to each activity has been included in order to arrive at the proposed solution. The overall objective of the financial analysis is to ensure that what the community wants is financially achievable and economically affordable for its ratepayers.

Section 100 of the Local Government Act 2002 requires Council to fund operating expenditure from operating revenue.

In preparing the Annual Plan for 2005/06 there are instances where Council has opted not to fully fund the operating expenses within the current plan period. These relate to non-funding of depreciation in some areas and to specific one off operating projects where prior year's accumulated funds will be used instead of other funding sources.

Depreciation and Loss on Disposal is operating expenditure that is not fully funded from operating revenue. Council, looking on an asset basis for non-infrastructure assets, and by category for infrastructure assets has decided which assets will not be fully funded.

For buildings and improvements, depreciation is not funded where future renewals would be from community sources or through raising of new debt. The amount of non-funded depreciation is shown in the Cost of Service Statement for each Significant Activity.

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2005

REPORTING ENTITY

Waipa District Council is a territorial local authority governed by the Local Government Act 2002. The Prospective Financial Statements have been prepared in accordance with Sections 95 and 111 of the Local Government Act 2002 which include the requirement to comply with generally accepted accounting practice.

MEASUREMENT BASE

The measurement base adopted is that of historical cost, modified by the revaluation of certain assets.

ACCOUNTING POLICIES

Revenue Recognition

Revenue is recognised at the time of supply for sundry debtors and extraordinary water supply, upon receipt of application for licence fees and at the due date of an instalment for rating.

Grants and subsidies revenue is recognised as income when conditions associated with the grant approval have been fulfilled.

Expenditure

Expenditure is recognised at the time of supply where the supplier has a recoverable claim and Council is deemed to have been supplied with the service or has control of the goods supplied.

Public Equity

Public equity is the community's interest in the Council and its subsidiaries. It is measured as the difference between total assets and total liabilities. Public equity is classified into a number of reserves which enable clearer identification of the specified uses that are made of accumulated surpluses. The components of equity are:

- ❖ accumulated funds;
- ❖ reserves and special funds; and
- ❖ asset revaluation reserves.

Reserves and Special Funds

Reserves and special funds are a part of equity representing a particular use to which equity has been assigned. Reserves may be legally restricted, or created by 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 a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

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

Debtors

Debtors have been recorded at book value including all penalties or interest charges after providing for doubtful and uncollectable debts.

Investments

Government and Local Body Stock are valued at face value. The unrecognised discount or premium on purchase of this stock is not material.

Other investments, being shares in other organisations are shown at the lower of cost or net realisable value.

Stock and Work in Progress

Stock acquired for subsequent use in the provision of services is valued at the lower of weighted average cost or net realisable value with allowance for obsolescence.

Work in progress is valued at cost.

Cost of Service Statements

The Cost of Service Statements, as provided in the section headed "Significant Activities" of this document, report the net cost of services for significant activities of the Council and are represented by the costs of providing the service less all revenue that is derived from these activities.

Cost Allocation

Waipa District Council has derived the net cost of service for each significant activity of the Council using the cost allocation system outlined below:

❖ Cost Allocation Policy

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

❖ Criteria for Direct and Indirect Costs

"Direct costs" are those costs directly attributable to a significant activity.

"Indirect costs" are those costs that cannot be identified in an economically feasible manner with a specific significant activity.

❖ Cost Drivers for Allocation of Indirect Costs

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

Budget Figures

The budget figures are those approved by Council in June 2005 on adoption of the Annual Plan and Estimates. They have been prepared in accordance with generally accepted accounting practice and are consistent with the accounting policies adopted by Council.

Goods and Services Taxation (GST)

These Financial Statements have been prepared on a GST exclusive basis, with the exception of receivables and payables which are stated as GST inclusive. Any GST liability or asset at balance date is recognised in the Forecasted Statement of Financial Position.

Taxation

The income tax benefit/(expense) charged against the net surplus/(deficit) for the year is the estimated liability in respect of that surplus/(deficit) and is calculated after allowing for permanent differences.

Employee Entitlements

Provision is made in respect of Council's liability for annual leave and long service leave. These are calculated at current cost.

Non-current Liabilities

❖ Pensioner Housing

Council owns a number of pensioner housing units whereby there is a Licence to Occupy Agreement. Council owns legal title to the unit, but on the death of the occupier Council has to repay the capital contributions received. Accordingly, Council recognises the pensioner housing capital contributions received as a non-current liability and the units as a fixed asset.

Non-current Assets Classification

❖ Forestry

Forestry assets are held by Council primarily to provide a water catchment area for the community of Te Awamutu in order to provide a quality water supply.

Fixed assets are disclosed in the following categories:

❖ Operational

Operational assets are all tangible assets used as part of the operating strategy, eg, land, buildings, plant/motor vehicles, furniture, fittings and equipment and library.

❖ Infrastructural

Infrastructural assets are the fixed utility systems providing an ongoing service to the community, but are not generally regarded as tradeable, eg, roads, bridges, water and sewerage reticulation systems and stormwater systems.

Non-current Assets Valuation

Assets have been valued as follows:

❖ Land

As valued by Quotable Value New Zealand (registered valuers) at fair value as at 1 July 2002 or if acquired since, at cost. The valuation was confirmed as appropriate for financial reporting purposes by Quotable Value New Zealand.

❖ Buildings

As valued by Quotable Value New Zealand (registered valuers) at fair value as at 1 July 2002 or if acquired since, at cost less accumulated depreciation.

❖ Investment Properties

Land and buildings that fall within the accounting definition of investment properties are revalued annually at net current value by an independent registered valuer. As at 30 June 2004 investment properties were valued by Opus International Consultants Limited (registered valuers). The result of revaluation is credited or debited to the investment property reserve.

On disposal of an investment property the surplus or deficit arising from the disposal is recognised in the Statement of Financial Performance. Any revaluation gain or loss arising from prior revaluations currently recorded within the investment property revaluation reserve for the disposed property is also recognised within the Statement of Financial Performance. There is no depreciation on investment properties.

❖ Properties intended for Sale

Properties intended for sale are valued at the lower of cost or net realisable value.

❖ Plant/Motor Vehicles, Furniture, Fittings and Equipment

At cost less accumulated depreciation.

❖ Library Books

At depreciated replacement value by collection as at 30 June 2005, in accordance with draft guidelines released by the New Zealand Library Association and the National Library of New Zealand in May 1992.

❖ Forestry

Recorded at valuation arrived at by Mr P L Tempest of P L Tempest & Associates Limited as at 30 June 2004.

Cost compounding of average industry costs has been used for compartments where silviculture is still incomplete. This calculates the total current cost of establishing a forest to the same silvicultural status, including the compounding cost of carrying money for the age of each operation.

Discounted cash flow has been used for older stands. This method uses current costs and prices to establish the value of the block at maturity and then discounts that value for the number of years required for the block to reach maturity.

A discount rate of 9% has been used in this valuation.

❖ Infrastructural Assets

By Opus International Consultants Limited (registered valuers) as at 1 July 2001, reticulation systems and plant are valued at optimised depreciated replacement cost.

❖ Land under the Roads and Road Reserves

By Opus International Consultants Limited (registered valuers) as at 1 July 2001 using estimates provided by Quotable Value New Zealand at current market prices (\$/ha) for land use categories through which the roads pass. Other roading assets are valued at optimised depreciated replacement cost by Opus International Consultants Limited as at 1 July 2001.

Valuations are undertaken or reviewed by independent qualified valuers and are carried out on a three yearly cycle, with the exception of forestry assets and investment properties, which are valued annually.

The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in debit balance in the asset revaluation reserve, this balance is expensed in the Statement of Financial Performance.

❖ Additions

Additions between valuations are recorded at cost, except for vested assets. Certain infrastructure assets and land are vested in the Council as part of the subdivisional consent process. The vested reserve land is valued at the most recent appropriately certified government valuation.

Vested infrastructure assets are valued based on the actual quantities of infrastructure components vested and the current "in the ground" cost of providing identical services.

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

Depreciation (Decline in Service Potential)

❖ Land

Land is not depreciated.

❖ Water, Sewerage and Stormwater

Water, sewerage and stormwater reticulation systems are depreciated as per the New Zealand Infrastructure Assets Management Manual. The assets are depreciated (straight line) over a number of years, up to a maximum of 100.

		Years	Percentage
Water	– structures	50 – 100	1 – 2
	– plant	10 – 25	4 – 10
	– pipes	60	1.7
Water reticulation	– pipes	30 – 80	1 – 2
	– fittings	25	4
Sewage treatment	– structures	50 – 100	1 – 2
	– plant	10 – 25	4 – 10
	– pipes	60	1.7
Sewerage reticulation	– pipes	50 – 80	1 – 2
	– manholes	50	2
Stormwater	– structures	50	2
	– pipes	50 – 100	1 – 2
	– manholes	50	2

❖ Roading

Roading assets are depreciated (straight line) over periods up to 80 years as per the New Zealand Infrastructure Assets Management Manual.

	Years	Percentage
Formation/c carriageway and shoulder	Infinite	0
Pavement structure	30 – 50	2 – 3
Pavement surface (seal)	10 – 15	6 – 10
Catchpits and culverts	30 – 70	1 – 3
Bridges	20 – 80	1 – 5
Kerb and channel	50	2
Lighting	10	10
Footpaths	20 – 50	2 – 5

❖ Operational

The following depreciation rates are utilised to reflect the diminution in value:

Buildings – not componentised	2.5%	Straight line
Building – structure	1.3% – 2%	Straight line
Building – fitout	1.3% – 4%	Straight line
Building – services	1.3% – 2.5%	Straight line
Plant/motor vehicles	10% – 33%	Straight line
Furniture, fittings and equipment	10% – 33%	Diminishing value
Computers	} 30%	Straight line
		50%

❖ Assets under Construction

Assets under construction are not depreciated. The total cost of a project is transferred to the relevant asset class on its completion and then depreciated.

Financial Instruments

Council includes all financial instruments in the Forecast Statement of Financial Position using the concepts of accrual accounting. These instruments arise as a result of everyday operations and include cash, debtors, creditors, investments and non-current liabilities. Revenues and expenses in relation to all financial instruments are recognised in the Forecast Statement of Financial Performance. Financial instruments are shown at their fair values.

❖ Credit Risk

Financial instruments that potentially subject Council to concentrations of credit risk, consist of cash, short term investments and investments in New Zealand Government and Local Authority Stock. Council places cash and investments only with financial institutions that have a recognised credit rating of A or higher. The adopted Treasury Policy regulates the amount that can be invested in any one institution. Council also incurs credit risk from accounts receivable which consist of the following categories of debtors:

❖ Land and Water Rates

Minimum credit risk due to Council's statutory power to collect rates.

❖ Other Debtors

Council manages its exposure to credit risk in accordance with accepted commercial practices. There are no significant concentrations of credit risk. All financial instruments are shown at their fair value, except for loans which are recorded at cost and other items which are covered by a separate accounting policy.

❖ Interest Rate Risk

Council is exposed to interest rate risk through issue of long term fixed rate debt instruments to fund ongoing activities and the holding of investment securities. Council seeks to minimise interest rate risk exposure through the adopted Treasury Policy which prescribes the ratio of fixed to floating rate debt and the maturity profile of the fixed rate debt portfolio.

❖ Currency Risk

Council has no currency risk exposure.

Statement of Cash Flows

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

Operating activities – include cash received from all income sources of the group and record the cash payments made for the supply of goods and services. Agency transactions (the collection of regional Council rates) are recognised as receipts and payments in the Statement of Cash Flows given that they flow through the Council's main bank account.

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

Financing activities – comprise activities that change the equity and debt capital structure of the Council and group.

Landfill Post-Closure Costs

The Council, as operator of several landfills, has a legal obligation to provide ongoing maintenance and monitoring services at the landfill sites after closure. 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 future cash flows 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.

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

**STATEMENT OF PROSPECTIVE FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2006**

Budget 2004/05 000's		Annual Plan 2005/06 000's	LTCCP 2005/06 000's	Variance 2005/06 000's
REVENUE				
22,574	Rates	24,705	24,999	(294)
10,738	Net Income from Significant Activities	10,871	12,332	(1,461)
700	Investment Income	670	700	(30)
270	Reserve Contributions	270	270	-
1,125	Government Subsidy for Kihikihi Sewerage	1,875	-	1,875
675	Development Impact Fees *	285	-	285
300	Petroleum Tax	300	300	-
1,015	Vested Assets	800	800	-
-	Discovered Assets		-	-
37,397	Total Operating Revenue:	39,776	39,401	375
EXPENDITURE				
35,402	Net Expenditure from Significant Activities	37,106	36,066	1,040
35,402	Total Operating Expenditure:	37,106	36,066	1,040
1,995	Operating Surplus/(Deficit) before Minority Interest & Tax	2,670	3,335	(665)

* Development Impact Fees are a very conservative estimate.

Any increase in income received will be used to fund additional capital expenditure

Note: variances from LTCCP are explained on page 59

STATEMENT OF PROSPECTIVE COST OF SERVICES FOR THE YEAR ENDED 30 JUNE 2006

Budget 2004/05 000's		Annual Plan 2005/06 000's	LTCCP 2005/06 000's	Variance 2005/06 000's
	EXPENDITURE			
3,115	Governance	3,627	3,440	187
2,894	Environmental Services	3,501	2,930	571
4,856	Amenity Services - Facilities	4,562	4,314	248
2,549	Amenity Services - Recreation	2,842	2,725	117
1,582	Amenity Services - Welfare	1,573	1,757	(184)
9,896	Road Network Management	10,553	9,977	576
1,133	Stormwater	1,181	1,168	13
4,837	Water Treatment & Supply	5,221	5,040	181
3,794	Sewerage Disposal	4,010	3,852	158
463	Forestry	252	263	(11)
7,925	Support Services	8,460	8,237	223
43,044	GROSS EXPENDITURE	45,782	43,703	2,079
(7,058)	Less Internal Charges	(8,144)	(7,637)	(507)
(584)	Less Internal Rates	(532)		(532)
35,402	NET EXPENDITURE	37,106	36,066	1,040
	REVENUE			
27	Governance	-	-	-
1,385	Environmental Services	1,788	1,399	389
458	Amenity Services - Facilities	685	458	227
617	Amenity Services - Recreation	624	623	1
525	Amenity Services - Welfare	525	525	(0)
4,541	Road Network Management	4,658	4,520	138
-	Stormwater	-	-	-
2,099	Water Treatment & Supply	2,219	2,149	70
62	Sewerage Disposal	75	1,884	(1,809)
500	Forestry	250	250	-
7,582	Support Services	8,191	8,161	30
17,796	GROSS REVENUE	19,015	19,969	(954)
(7,058)	Less Internal Charges	(8,144)	(7,637)	(507)
10,738	NET INCOME	10,871	12,332	(1,461)

**STATEMENT OF PROSPECTIVE FINANCIAL POSITION
AS AT 30 JUNE 2006**

Forecast 2004/05 000's		Annual Plan 2005/06 000's	LTCCP 2005/06 000's	Variance 2005/06 000's
PUBLIC EQUITY				
270,319	Accumulated Funds	270,153	277,591	(7,438)
5,885	Reserves and Special Funds	8,909	6,809	2,100
1,248	Forestry Revaluation Reserve	1,248	964	284
60,031	Asset Revaluation Reserve	60,031	59,725	306
292,153	Infrastructural Asset Revaluation Reserve	292,153	295,911	(3,758)
629,636	TOTAL PUBLIC EQUITY	632,494	641,000	(8,506)
Represented by:				
CURRENT ASSETS				
744	Bank	401	182	219
9,536	Current Portion of Investments	3,686	4,997	(1,311)
1,914	Debtors	1,504	1,914	(410)
1,882	Properties Intended for Resale	1,882	1,971	(89)
14,076	TOTAL CURRENT ASSETS	7,473	9,064	(1,591)
CURRENT LIABILITIES				
Bank Overdraft				
245	Deposits	245	181	64
7,687	Current Portion of Debt	4,177	0	4,177
3,190	Accounts Payable	2,263	3,190	(927)
87	Provision for Landfills	87	87	0
645	Employee Entitlements	645	645	0
11,854	TOTAL CURRENT LIABILITIES	7,417	4,103	3,314
2,222	NET WORKING CAPITAL	56	4,961	(4,905)
NON CURRENT ASSETS				
4,082	Investments - Term Portion	2,082	598	1,484
8,844	Investment Properties	8,844	8,215	629
626,410	Other Non Current Assets	634,597	650,084	(15,487)
639,336	TOTAL NON CURRENT ASSETS	645,523	658,897	(13,374)
TERM LIABILITIES				
10,437	Term Portion Debt	11,790	21,373	(9,583)
925	Provision for landfills	735	925	(190)
560	Pensioner Housing	560	560	0
11,922	TOTAL TERM LIABILITIES	13,085	22,858	(9,773)
629,636		632,494	641,000	(8,506)

STATEMENT OF PROSPECTIVE CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2006

Forecast		Annual Plan	LTCCP	Variance
2004/05		2005/06	2005/06	2005/06
000's		000's	000's	000's
Cash flows from Operating Activities				
<i>Provided from:</i>				
1,531	Interest received	670	700	(30)
23,501	Rates	24,704	24,999	(295)
4,314	Roading - Transfund NZ	4,579	4,360	219
9,048	Other Receipts	9,599	8,571	1,028
<u>38,394</u>		<u>39,552</u>	<u>38,630</u>	<u>922</u>
<i>Disbursed to:</i>				
27,804	Supplies, Services and Employees	25,578	25,674	(96)
1,244	Interest on Borrowings	1,175	1,334	(159)
487	Net GST	196	(5)	201
<u>29,535</u>		<u>26,949</u>	<u>27,003</u>	<u>(54)</u>
				.
<u>8,859</u>	Net Cashflows from Operating Activities	<u>12,603</u>	<u>11,627</u>	<u>976</u>
Cashflows from Investing Activities				
<i>Provided from:</i>				
0	Proceeds from Asset Sales	0	35	(35)
10,009	Net Sales of Investments	7,850	3,184	4,666
<u>10,009</u>		<u>7,850</u>	<u>3,219</u>	<u>4,631</u>
<i>Disbursed to:</i>				
18,888	Purchase of Fixed Assets	18,639	17,500	1,139
<u>18,888</u>		<u>18,639</u>	<u>17,500</u>	<u>1,139</u>
<u>(8,879)</u>	Net Cash flows from Investing Activities	<u>(10,789)</u>	<u>(14,281)</u>	<u>3,492</u>
Cashflows from Financing Activities				
<i>Provided from:</i>				
0	Loans raised	5,530	10,100	(4,570)
<u>0</u>		<u>5,530</u>	<u>10,100</u>	<u>(4,570)</u>
<i>Disbursed to:</i>				
97	Repayment of External Debt	7,687	7,687	0
<u>97</u>		<u>7,687</u>	<u>7,687</u>	<u>0</u>
<u>(97)</u>	Net Cashflows from financing activities	<u>(2,157)</u>	<u>2,413</u>	<u>(4,570)</u>
<u>(117)</u>	Net Movement in Cash Held	<u>(343)</u>	<u>(241)</u>	<u>(102)</u>
861	Opening Balance	744	423	
744	Closing Balance	401	182	

VARIATIONS TO LTCCP

NET COST OF SERVICE	Annual Plan 2005/06 (000's)	LTCCP 2005/06 (000's)	Variance (000's)
GOVERNANCE	3,627	3,440	(187)
Increase in indirect costs due to additional compliance costs			
ENVIRONMENTAL SERVICES	1,713	1,531	(182)
Additional staff resources for greater compliance and increased market volume. These additional costs are offset by higher revenue from increased volume processed. Additional operating projects funded from Accumulated Funds			
AMENITY SERVICES - FACILITIES	3,877	3,856	(21)
Waste Management Operating Costs includes \$190,000 for the capping of Pirongia's Closed Landfill, using the existing Landfill Provision for funding.			
AMENITY SERVICES - RECREATION	2,218	2,102	(116)
Increased indirect costs and higher interest expense for Events Centre.			
AMENITY SERVICES - WELFARE	1,048	1,232	184
Restatement of Rates Remission previously part of Community Services Support now reported in Statement of Financial Performance			
ROAD NETWORK MANAGEMENT	5,895	5,457	(438)
The higher depreciation expense of revalued assets has increased expenditure but with no impact on rates as renewals expenditure is already fully funded.			
STORMWATER	1,181	1,168	(13)
The greater use of loans rather than separate reserve has a flow-on effect of higher interest expense costs.			
WATER	3,002	2,891	(111)
Increased revenue based on demand for volume of water, is offset by costs to treat the additional water volume, including higher depreciation costs.			
SEWAGE DISPOSAL	3,935	1,968	(1,967)
Trade Waste management has higher revenue indications. The additional revenue is offset by higher depreciation expense and higher operating costs to process larger volume. Restatement of Government Subsidy for Kihikihi Sewerage, now showing in Statement of Financial Performance			
FORESTRY	2	13	11
SUPPORT SERVICES	269	76	(193)
Additional staffing resources to ensure compliance with legislation and policy			
FINANCIAL PERFORMANCE			
Rates - Rates Remission and growth of the District	(238)		238
Restatement DIFs, Government Subsidy for Kihikihi Sewerage, previously part of Significant Activities now reported in Statement of Financial Performance			
Investment Income	(2,160) (670)	0 (700)	2,160 (30)
	23,699	23,034	(665)

GRANTS TO COMMUNITY ORGANISATIONS

	Funded 2004/05	Annual Plan 2005/06
Cambridge Community Board - Discretionary Grants	22,000	22,000
Te Awamutu Community board - Discretionary Grants	12,000	12,000
Pirongia Ward - Discretionary Grants	10,000	10,000
Creative New Zealand	29,000	29,000
Tourism Waikato	15,000	15,000
NZ National Fieldays (contract)	30,000	-
NZ National Fieldays (Pavilion Upgrade)	-	30,000
Waikato Sports Foundation	60,000	60,000
Cambridge Visitor Information Centre	60,000	65,000
Cambridge Visitor Information Centre - Armistice Day	2,000	-
Te Awamutu Public Relations	61,000	65,000
Cambridge Museum	60,000	60,000
Te Awamutu Museum	125,000	75,000
Te Awamutu Museum - Storage Rent	10,000	10,000
Cambridge - Citizens Advice Bureau - Operational	10,500	10,500
Te Awamutu - Citizens Advice Bureau - Operational	10,500	10,500
Te Awamutu - Citizens Advice Bureau - Rent	13,000	13,000
Nga Iwi Toopu O Waipa Support	20,000	20,000
Ratepayer Associations - Pirongia Ward	2,750	2,250
Pirongia Ratepayers Association - Secretarial	2,000	1,500
Pirongia Historic Visitor Centre	3,000	3,000
Cambridge Bus Service	4,000	4,000
District Promotions Group	50,000	50,000
Swimming Clubs (Te Awamutu & Cambridge)	7,000	7,000
Schools - Swimming	-	6,000
Te Awamutu Operatic Society - Extn Grant	-	40,000
TOTAL	\$ 618,750	\$ 620,750

The individual grants to these organisations are specified for 2005/2006 only. A sum has been included in future years, although allocation is confirmed on an annual basis.

The grants on behalf of Creative NZ are funded externally

CAPITAL EXPENDITURE PROGRAMME

	Annual Plan 2005/06	Source of Funding			
		Rates	Reserves	Other	
Water Treatment & Supply					
Vested Water Assets	119,000			119,000	*2
Cambridge					
Reticulation	201,000	15,000	186,000		
Plant & Pumps	251,000	5,000	131,000	115,000	*1
Pukerimu					
Reticulation	123,000		123,000		
Plant & Pumps	313,000		313,000		
Te Awamutu					
Reticulation	362,000		362,000		
Plant & Pumps	220,500		144,500	76,000	*1
Kihikihi					
Reticulation	96,000	10,000	86,000		
Plant & Pumps	352,000		352,000		
District Wide	16,000		16,000		
Total Water Treatment & Supply	2,053,500	30,000	1,713,500	310,000	
Sewage Disposal					
Vested Sewerage Assets	132,500			132,500	*2
Cambridge	-				
Reticulation	200,000		200,000		
Plant & Pumps	499,000	10,000	114,000	375,000	*1
Te Awamutu	-				
Reticulation	1,095,000		185,000	910,000	*1
Plant & Pumps	107,000	5,000	102,000		
Kihikihi	-				
Plant & Pumps	3,833,250			3,833,250	*1 & 3
District Wide	24,000		24,000		
Total Sewage Disposal	5,890,750	15,000	625,000	5,250,750	
Stormwater					
Vested Stormwater Assets	100,000			100,000	*2
Reticulation	940,000		498,000	442,000	*1
Total Stormwater	1,040,000	-	498,000	542,000	

Analysis of Other Funding items:

*1 - Loan Funded items

*2 - Other External Funding

*3 - Govt Subsidy (Sewerage)

CAPITAL EXPENDITURE PROGRAMME CONTINUED

	Annual Plan 2005/06	Source of Funding			
		Rates	Reserves	Other	
Roading and Transportation					
Subsidised Works					
Vested Roding	332,500			332,500	*2
Preventative Maintenance	353,000	297,000	56,000		
Area Wide Pavement Treatment	1,366,000		1,366,000		
Reseals	1,615,000	740,000	875,000		
Major drainage control	-				
Kerb & Channelling	150,000		150,000		
Rehabilitation - Sealed	1,160,000		1,160,000		
Bridge Renewals	255,000	255,000			
Street Lighting	45,000		45,000		
Minor Safety Improvements	295,000	173,000	122,000		
Seal Widening	106,000	106,000			
Professional Fees	223,000	44,000	179,000		
Maungatautari Res Hicks Rd & Tari Rd	240,000			240,000	*1
Non-subsidised Works					
Vested Roding	116,250			116,250	*2
Seal Extension	1,000,000			1,000,000	*1
Footpaths and K&C Improvements	-				
Cambridge Ward (new)	200,000			200,000	*1
Te Awamutu Ward (new)	50,000	50,000			
Pirongia Ward (new)	15,000	15,000			
Footpath Renewals	117,500		117,500		
Lighting Renewals	15,000		15,000		
Minor Community Works	35,000	35,000			
Cambridge Deferred Residential	150,000	15,000	135,000		
Total Roding and Transportation	7,839,250	1,730,000	4,220,500	1,888,750	
Facilities					
Parks & Reserves	100,000	20,000	80,000		
Signs	42,800	42,800			
McLean st playground	40,000		40,000		
Carpark Reseals	22,000		22,000		
Millicich St Carpark	58,000		58,000		
Public Conveniences	-				
Pirongia	70,000			70,000	*1
Karapiro Village	60,000			60,000	*1
Lake Te Ko Utu	40,000		40,000		
Commercial Properties	-				
TAW Amenity Zone Development	200,000		200,000		
Residential Development	500,000		500,000		
Karapiro (Geck) Reserve Development	67,000		67,000		
Total Facilities	1,199,800	62,800	1,007,000	130,000	

CAPITAL EXPENDITURE PROGRAMME CONTINUED

	Annual Plan 2005/06	Source of Funding		
		Rates	Reserves	Other
Recreation				
Library Books	170,000	170,000		
TA Events Centre Renewals	30,000		30,000	
Total Recreation	200,000	170,000	30,000	-
Welfare				
Housing	14,100	14,100		
Total Welfare	14,100	14,100	-	-
Support Services				
Heritage Strategy / Signage	10,000		10,000	
Customer Service Solutions	50,000		50,000	
Information Technology	515,700		515,700	
Photocopiers	95,000		95,000	
Aerial Photography	88,000		88,000	
Plant Replacement Program	442,900		442,900	
Total Support Services	1,201,600	-	1,201,600	-
Total Capital Expenditure Budget	19,439,000	2,021,900	9,295,600	8,121,500
Analysis of Other Funding items:				
	*1 - Loan Funded items	5,446,250		
	*2 - Other External Funding	800,250		
	*3 - Govt Subsidy (Sewerage)	1,875,000		

The Annual Plan total capital expenditure is \$19.439m compared to year 2 of the LTCCP at \$19.100m. The variations from the LTCCP are as follows:

Road Network	Bridge Renewal	\$ 255,000
Road Network	Seal Widening	\$ 106,000
Stormwater	Renewals - (Timing bought forward)	\$ 250,000
Sewerage	Septic Waste Disposal Point at Cambridge Treatment Plant	\$ 50,000
Facilities	Te Awamutu Amenity Zone Development	(\$ 300,000)
Plant / Equipment	Renewals (Timing bought forward)	(\$ 55,000)

PROJECTS CONTEMPLATED BUT NOT FUNDED

There are a number of projects that Council has considered undertaking but has not allocated funding at this time. The projects listed below are not in any priority order.

- ❖ Cambridge third bridge.
- ❖ New Zealand Rowing Academy.
- ❖ Gracelands Trust administration building upgrade.
- ❖ Ngaroto rail over-bridge.

COMMUNITY AMENITIES CAPITAL BUDGET

Council has established a Community Amenities capital budget, although no specific funding allocations have been confirmed. The purpose of this budget is to acknowledge a range of capital projects that could be funded subject to the completion of feasibility studies and community endorsement through consultation. This process will help establish priorities for new community facilities and their likely timing.

The projects listed below have yet to be assessed or have their priority confirmed. Once projects have been assessed and prioritised, they will be included in the appropriate capital works programme.

- ❖ Cambridge covered pool.
- ❖ Cycling Academy accommodation.
- ❖ Te Awamutu Soccer accommodation.
- ❖ Te Awamutu outdoor pool.
- ❖ Cambridge High School gymnasium.
- ❖ Cambridge Museum.
- ❖ Te Awamutu Museum.
- ❖ Te Awamutu Library.

FUNDING IMPACT STATEMENT

This statement sets out the information required by Schedule 10 of the Local Government Act 2002, together with additional information provided to assist ratepayers in understanding the indicative impact of the proposed Plan.

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

	2004/05 Budget 000's	2005/06 LTCCP 000's	2005/06 Annual Plan 000's	Variance to LTCCP 000's
RATES				
General Rate	11,213	12,149	12,144	(5)
Targeted Rates				
Ward Rate	5,079	5,420	5,459	39
Te Awamutu Events Centre Rate	66	67	74	7
Capital Works Rate	135	150	178	28
Stormwater	1,064	1,099	1,112	13
Rural Fire Rate	64	65	67	2
Sewerage	3,171	3,412	3,576	164
Water	2,280	2,442	2,558	116
District Hall Rates	51	51	51	0
Other Funding Sources				
Development Impact Fees	675	135	285	150
Subsidies	5,054	4,897	5,179	282
Vested Assets	1,015	800	800	0
Fees & Charges	7,528	8,049	9,102	1,053
Interest	700	700	670	(30)
Loans	2,971	4,993	5,652	659
Use of Reserves	10,142	9,967	9,773	(194)
Total Source of Funds	51,208	54,396	56,680	2,284

VARIATIONS TO LTCCP

The Annual Plan Source of Funds is budgeted at \$56.68m compared to the second year of the LTCCP at \$54.396m.

The main differences are as follows:

- ❖ Water and Sewerage Targeted rates reflect the growth in the District with larger volumes treated and higher operating costs including increased depreciation from the Revaluation of Infrastructural Assets.
- ❖ Additional Fees from Environmental Services due to increased market volume. Also additional property revenue.
- ❖ Higher Internal loans were raised for Water and Stormwater Activities due to reserve funding not being available to the level estimated.

RATES INFORMATION

Note: The rates requirement figures quoted in the sections below include GST whereas all other figures have been prepared exclusive of GST.

GENERAL RATE

Council proposes to set a general rate based on the capital value of each rating unit in the District. The rate for 2005/06 is 0.2613 cents in the dollar on the capital value of each rating unit. Council does not propose to set a uniform annual general charge.

Additional activities funded District-wide out of the general rate only include building control, swimming pools, public car parking, commercial properties, waste management, roading, and District stormwater.

Amount to be raised \$13,662,130

TARGETED RATES

Targeted rates will be set under Sections 16 and 19 of the Local Government (Rating) Act 2002 for the activities listed below. Utilities are not recorded in the District Valuation Roll as being located in any particular Ward and will not therefore be assessed for targeted rates.

DISTRICT-WIDE ACTIVITIES

Council proposes to set a targeted rate on each rating unit in the District. The targeted rate will be a fixed amount per rating unit. This rate will be set on a differential basis based on location with the categories being the wards of Te Awamutu, Kakepuku, Cambridge, Maungatautari and Pirongia. The rates for the 2005/06 year are shown below:

		Raising:
Te Awamutu Ward	\$368.00	\$1,912,496
Kakepuku Ward	\$367.00	\$ 529,948
Cambridge Ward	\$374.00	\$1,969,110
Maungatautari Ward	\$366.00	\$ 849,852
Pirongia Ward	\$348.00	\$ 878,004

Both the general rate and the targeted District-wide rate will be used to fund the District-wide activities of governance, resource management, animal control, environmental health, libraries, civil defence, public toilets, cemeteries, community buildings, Te Awamutu Events Centre, District halls, water supply and sewerage.

Activities funded District-wide out of the targeted District-wide rate include parks and reserves, community services support (grants), litter control, public safety, camping grounds, Cambridge Town Hall (Cambridge ward only) and Kihikihi Memorial and Town Halls (Te Awamutu ward only).

Amount to be raised \$6,139,410

TE AWAMUTU EVENTS CENTRE

Council proposes to set a targeted rate to fund the loan charges for the development of the Te Awamutu Events Centre. The targeted rate is a fixed amount per rating unit. A rate of \$11 is set for each rating unit in the Te Awamutu and Kakepuku wards as well as the rating units referred to in rolls 04582, 04601, 04603 and 04605.

Amount to be raised \$82,896

CAPITAL WORKS

Council proposes to set a targeted rate to fund capital costs in connection with improvements and extensions to footpaths, kerbing and channelling of roads and street lighting for each ward as follows. The capital works rate is based on the capital value of each rating unit in the District. The capital works rate is set on a differential basis based on location, with the categories being the wards of Te Awamutu, Kakepuku, Cambridge, Maungatautari and Pirongia. The rates in cents per dollar of capital value are shown below:

Te Awamutu Ward	0.0076	Raising: \$64,933
Kakepuku Ward	0.0003	\$ 2,579
Cambridge Ward	0.0102	\$99,485
Maungatautari Ward	0.0004	\$ 5,132
Pirongia Ward	0.0025	\$27,828

Amount to be raised \$199,957

STORMWATER

Council proposes to set a targeted rate to fund the operating costs and loan charges for stormwater in urban and rural areas of the District. The stormwater rate is based on the capital value of each rating unit in the District. The stormwater rate is set on a differential basis based on location, the categories being urban and rural. Urban is identified as being the urban drainage areas of Cambridge, Te Awamutu, Kihikihi, Ohaupo, Pirongia and Karapiro. Rural is identified as the remaining areas of the District not identified in the urban category. The rates for 2005/06 in cents per dollar of capital value are shown in the following table:

Urban	0.0524	Raising: \$1,014,667
Rural	0.0075	\$ 236,197

Amount to be raised \$1,250,864

RURAL FIRE MANAGEMENT

Council proposes to set a targeted rate to fund the costs of rural fire management in rural areas of the District. The rural fire management rate is based on the capital value of each rating unit in the rural category defined in the paragraph entitled "Stormwater" above. The rate for 2005/06 in cents per dollar of capital value is 0.0024.

Amount to be raised \$75,583

SEWERAGE CHARGES

Council proposes to set a targeted rate for sewage disposal costs and loan charges for each rating unit in the areas of benefit of the Cambridge sewerage scheme and the Te Awamutu sewerage scheme

The targeted rate is set on a differential basis based on the provision of service, the categories of service being connected and serviceable. Connected means any rating unit that is connected to the Cambridge sewerage scheme or the Te Awamutu sewerage scheme. Serviceable means any rating unit situated within 30 metres of a public sewerage drain in one of the above Council sewerage scheme areas to which it is capable of being effectively connected but which is not so connected. The rates for the 2005/06 year are:

Connected	\$363.00	Raising:
Serviceable	\$181.50	\$89,480

Rating units that are neither connected to the scheme nor serviceable are not liable for this rate.

For each connected property the liability for the targeted rate will be calculated as follows:

(i)	A charge of \$363.00 per pan for rating units with three or less pans connected	\$3,431,439
(ii)	A charge of \$308.55 per pan for rating units with four to 10 pans connected	\$ 260,108
(iii)	A charge of \$254.10 per pan for rating units with 11 to 15 pans connected	\$ 68,607
(iv)	A charge of \$221.43 per pan for rating units with 16 to 20 pans connected	\$ 24,579
(v)	A charge of \$199.65 per pan for rating units with 21 to 35 pans connected	\$ 56,900
(vi)	A charge of \$174.24 per pan for rating units with 36 to 45 pans connected	\$ 42,689
(vii)	A charge of \$163.35 per pan for rating units with 46 or more pans connected	\$ 49,168

A rating unit used primarily as a residence for one household will be treated as having one pan.

Amount to be raised \$4,022,970

WATER CHARGES

- (a) Council proposes to set a targeted rate to fund water supply costs and loan charges to non-metered consumers in the areas of the Cambridge water supply and the Te Awamutu water supply .

The targeted rate is set on a differential basis based on the provision of service, the categories of service being connected and serviceable. Connected means every separately used or inhabited part of a rating unit that is connected to the Council water works in the Cambridge water supply area or the Te Awamutu water supply area. Serviceable means any rating unit that is within 100 metres of a supply pipe in either of the above water supply areas and is capable of being effectively connected but which is not so connected. The rates for the 2005/06 year are:

Connected	\$283.00	Raising:
Serviceable	\$141.50	\$2,776,513
		\$ 97,352

Rating units that are metered and are neither connected to the scheme, nor serviceable are not liable for this rate.

Amount to be raised \$2,873,865.

- b) Council proposes to set a targeted rate for the supply of water to metered water consumers.

The targeted rate includes a flat charge and a charge based on the cubic metres of water consumed and is set on a differential basis based on the provision of service, the categories of service being potable and raw water. The rates for the 2005/06 year are:

Potable water	\$185.00	0.3920 per cu mtr
Raw water	\$185.00	0.0980 per cu mtr

Amount to be raised \$ 2,496,375

COMMUNITY CENTRE CHARGES

Council proposes to set a targeted rate on each rating unit in the Community Centre areas. The charge is set on a differential basis based on location and will be charged to rating units within the Community Centre areas as follows:

The targeted rate is a fixed amount per rating unit.

Hall Charge per Rating Unit		Raising:
Paterangi Hall	\$30.00	\$4,380
Pukeatua Hall	\$25.00	\$2,800
Parawera Hall	\$20.00	\$1,680
Rukuhia Hall	\$10.00	\$1,850
Te Miro Hall	\$25.00	\$3,000
Maungatautari Hall	\$35.00	\$4,025
Rangiaowhia Hall	\$15.00	\$1,275
Monovale Hall	\$15.00	\$1,800

The targeted rate is a fixed amount for each dwelling unit situated on a rating unit.

Hall Charge per Dwelling		Raising:
Kaipaki Hall	\$20.00	\$4,860
Koromatua Hall	\$20.00	\$4,020
Ohaupo Hall	\$13.00	\$4,407
Ngahinapouri Hall	\$20.00	\$4,500
Fencourt Hall	\$14.00	\$3,640
Hautapu Hall	\$17.50	\$5,583

The rate is to fund part of the costs of the community centre halls.

Amount to be raised \$ 47,820

HALL CHARGES

Council proposes to set a targeted rate on each rating unit within the area of benefit.

The targeted rate is based on the capital value of each rating unit within the Karapiro Hall area, the Horahora Hall area and the Piarere Hall area. The rate is set on a differential basis based on location. The rates for 2005/06 in cents per dollar of capital value are:

		Raising:
Karapiro Hall	0.0050	\$6,179
Horahora Hall	0.0048	\$3,369
Piarere Hall	0.0074	\$ 505

The rate is to fund part of the costs of the halls.

Amount to be raised \$10,053

EARLY PAYMENT OF RATES

Sections 55 and 56 of the Local Government (Rating) Act 2002 empower Councils to accept early payment of rates.

Council proposes to accept payment in full of all rates assessed in each year on or before the due date for the first instalment of the year. Any payment of rates on this basis will be given a discount of 5%. This discount is not applicable to the targeted rate for the supply of water to metered water consumers.

RATES PAYABLE BY INSTALMENTS

Rates are payable by four equal instalments due on the 21st day of August, November, February and May each year. Where the due date falls on a weekend or public holiday, the due date is extended until the next working day.

PENALTIES ON RATES NOT PAID BY THE DUE DATE

A penalty of 10% will be added to all instalments or part thereof remaining unpaid six days after the expiration of the date on which that instalment is required to be paid.

Additional penalties of 10% will be added to any unpaid rates relating to a previous year or years that are still unpaid on 6 July and 6 January during the current rating year.

EFFECT OF RATES

The following tables show how a representative selection of properties will be affected by the proposed 2005/06 rates outlined in this plan. The 2005/06 year is a revaluation year and new valuations will affect individual properties' rates for 2006/07. The examples are indicative only and the effect on individual properties will be influenced by a combination of the rates movement and changes in valuation.

INDICATOR PROPERTIES – RATES BREAKDOWN

	<i>Cambridge Residential</i> (CV \$200,000)		<i>Maungatautari Rural</i> (CV \$1,110,000)	
	2004/05	2005/06	2004/05	2005/06
	\$	\$	\$	\$
Sewerage	342	363	0	0
Water	269	283	0	0
Stormwater	108	105	71	83
Targeted Rate	352	374	347	366
Cv Gen Rate	494	523	2,739	2,900
Other	11	20	85	87
Totals	1,576	1,668	3,243	3,436
Percentage Increase	4.8%	5.8%	6.1%	6.0%

	<i>Te Awamutu Residential</i> (CV \$200,000)		<i>Kihikihi Residential</i> (CV \$128,000)	
	2004/05	2005/06	2004/05	2005/06
	\$	\$	\$	\$
Sewerage	342	363	0	0
Water	269	283	269	283
Stormwater	108	105	69	67
Targeted Rate	350	368	350	368
Cv Gen Rate	494	523	316	334
Other	25	26	20	21
Totals	1,588	1,668	1,024	1,073
Percentage Increase	5.2%	5.0%	4.6%	4.8%

	<i>Kakepuku Rural</i> (CV \$1,520,000)		<i>Te Pahu Rural</i> (CV \$1,114,000)	
	2004/05	2005/06	2004/05	2005/06
	\$	\$	\$	\$
Sewerage	0	0	0	0
Water	0	0	0	0
Stormwater	97	114	71	84
Targeted Rate	347	367	330	348
Cv Gen Rate	3,751	3,972	2,749	2,911
Other	36	41	80	81
Totals	4,232	4,494	3,231	3,424
Percentage Increase	6.4%	6.2%	5.9%	6.0%

INDICATOR PROPERTIES – RATES BREAKDOWN CONTINUED

	<i>Pirongia Residential (CV \$140,000)</i>		<i>Ohaupo Residential (CV \$109,000)</i>	
	2004/05	2005/06	2004/05	2005/06
	\$	\$	\$	\$
Sewerage	0	0	0	0
Water	0	0	0	0
Stormwater	76	73	59	57
Targeted Rate	330	348	330	348
Cv Gen Rate	346	366	269	285
Other	14	15	23	24
Totals	765	802	681	714
Percentage Increase	5.5%	4.8%	5.2%	4.9%



ELECTED MEMBERS

COUNCIL

- ❖ Mayor Alan Livingston JP
- ❖ Cr Hazel Barnes JP
- ❖ Cr Ron Cooper JP
- ❖ Cr Alan Empson
- ❖ Cr Gaidyn Flay
- ❖ Cr Graham Jull
- ❖ Cr Peter Lee (Deputy Mayor)
- ❖ Cr Errol Newlands
- ❖ Cr Joe Scaramuzza
- ❖ Cr Diane Sharpe JP
- ❖ Cr Barbara Taranaki JP
- ❖ Cr Bruce Thomas
- ❖ Cr Grahame Webber

COMMUNITY BOARDS

There are two Community Boards – Cambridge (which serves the Cambridge and Maungatautari Wards) and Te Awamutu (which serves the Te Awamutu and Kakepuku Wards). These Community Boards are not Council committees, but separate statutory authorities established under Part 4 of the Local Government Act 2002. Their purpose is:

- ❖ to represent and act as advocates for the interests of their communities;
- ❖ the consideration of and reporting on all matters referred to them by the Council or any matter of interest or concern to the Community Boards;
- ❖ the overview of Council services;
- ❖ the preparation of annual submissions to Council for expenditure within their communities; and
- ❖ to perform such functions as are delegated to them by Council.

The Community Boards comprise members elected by the communities they serve and appointments made by Council.

TE AWAMUTU COMMUNITY BOARD

- ❖ Dean Taylor (Chairperson)
- ❖ Cr Hazel Barnes JP (Council appointed)
- ❖ Gary Derbyshire
- ❖ Cr Alan Empson (Council appointed)
- ❖ Norris Hall
- ❖ Carol Martin-Page
- ❖ Gaylene Roberts
- ❖ Ronald Twidle

CAMBRIDGE COMMUNITY BOARD

- ❖ Robert Feisst (Chairman)
- ❖ John Bishop
- ❖ Caryl Haley
- ❖ Brent Nielson
- ❖ Julian Stone
- ❖ Cr Barbara Taranaki JP (Council appointed)
- ❖ Cr Grahame Webber (Council appointed)
- ❖ Lesley Wyatt



Armistice Day in Cambridge

COUNCIL COMMITTEES

The Waipa District Council has seven standing committees. These committees and their membership are outlined below.

EXECUTIVE COMMITTEE

The purpose of this Committee is to consider and make decisions on urgent matters that arise between Council meetings or matters referred by Council. The Committee comprises the Mayor, Deputy Mayor and the chairpersons of the Policy and Regulatory Committees.

- ❖ Mayor Alan Livingston JP (Chairperson)
- ❖ Cr Peter Lee – Deputy Mayor
- ❖ Cr Alan Empson – Chairperson Policy Committee
- ❖ Cr Diane Sharpe JP – Chairperson Regulatory Committee

POLICY COMMITTEE

The purpose of this Committee is to consider policy and strategy with respect to all Council's functions, duties and responsibilities prior to a recommendation to Council for approval or adoption. The Committee comprises the entire Council, plus one Iwi representative.

- ❖ Cr Alan Empson (Chairperson)
- ❖ Mayor Alan Livingston JP
- ❖ Cr Hazel Barnes JP
- ❖ Cr Ron Cooper JP
- ❖ Cr Gaidyn Flay
- ❖ Cr Graham Jull
- ❖ Cr Peter Lee
- ❖ Cr Errol Newlands
- ❖ Cr Joe Scaramuzza
- ❖ Cr Diane Sharpe JP
- ❖ Cr Barbara Taranaki JP
- ❖ Cr Bruce Thomas
- ❖ Cr Grahame Webber
- ❖ Gaylene Roberts (Iwi Representative)

REGULATORY COMMITTEE

The purpose of this Committee is to exercise Council's statutory responsibilities for resource management, building, health and dog control and liquor licensing. The Committee comprises five Councillors, being at least one Councillor from each Community Board and the Pirongia Ward, plus the Mayor and an Iwi representative.

- ❖ Cr Diane Sharpe JP (Chairperson)
- ❖ Mayor Alan Livingston JP
- ❖ Cr Gaidyn Flay
- ❖ Cr Errol Newlands
- ❖ Cr Barbara Taranaki JP

- ❖ Cr Grahame Webber
- ❖ Peter Tuteao (Iwi Representative)

PIRONGIA WARD CONSULTATIVE COMMITTEE

The purpose of this Committee is to allocate funds from the Pirongia Ward minor community works budget; to consider and approve applications for community grant funding; to approve projects for reserve development funding; and to consider Annual Plans and LTCCPs.

- ❖ Mayor Alan Livingston JP (Chairperson)
- ❖ Cr Diane Sharpe JP
- ❖ Cr Bruce Thomas

One representative from each of the following Ratepayer/Resident Associations:

- ❖ Ohaupo – John Turnwald
- ❖ Pirongia – Alison Guy
- ❖ Te Pahu – Alan Stretton

WAIKATO CIVIL DEFENCE EMERGENCY MANAGEMENT GROUP

The purpose of this group is to act as the Regional Civil Defence Emergency Management Group in accordance with the provisions of the Civil Defence Emergency Management Act 2002. The group comprises representatives of each of the Councils in the Waikato Region.

- ❖ The Waipa District Council representative is Cr Peter Lee – Deputy Mayor

MAUNGATAUTARI RESERVE COMMITTEE

The purpose of this Committee is to facilitate communication between Reserve stakeholders, advise Council on reserve management issues, oversee the activities of the Maungatautari Ecological Island Trust, and oversee the preparation of updates of the Reserve Management Plan.

The Committee comprises two Councillors, six Tangata Whenua representatives, two landowner representatives, a representative from each of the Department of Conservation, Maungatautari Ecological Island Trust, and the Scientific Community.

- ❖ Cr Ron Cooper JP (Chairperson)
- ❖ Cr Gaidyn Flay
- ❖ To be confirmed (Ngati Haua)
- ❖ Selwyn Mackinder (landowner)
- ❖ Jim Mylchreest (MEI Trust)
- ❖ Tony Roxburgh (Department of Conservation)
- ❖ Rose Smith (Parawera)
- ❖ Chris Smuts-Kennedy (Scientific Community)
- ❖ Peter Tairi (Maungatautari)
- ❖ Ted Tauroa (Pohara)
- ❖ Barry Townend (landowner)

A representative each from the Raukawa Trust Board and Ngati Hourua have yet to be confirmed.

IWI CONSULTATIVE COMMITTEE

The purpose of this Committee is to assist in communications between Council and Tangata Whenua, consider any matter impacting on the interests of Tangata Whenua and advise Council and the various Trust Boards on Treaty of Waitangi implications for policies and activities of Council.

The Committee comprises the Mayor, Deputy Mayor, Chairpersons of the Regulatory and Policy Committees, Council's Chief Executive, the Chairperson of Ngā Iwi Toopu o Waipa and nine members appointed through Ngā Iwi Toopu o Waipa to represent the Hapu of the Waipa District plus one Kaumatua representative.

❖	Mayor Alan Livingston JP	Chairperson
❖	Cr Peter Lee	Deputy Mayor
❖	Cr Diane Sharpe JP	Regulatory Committee Chairperson
❖	Cr Alan Empson	Policy Committee Chairperson
❖	John Inglis	Chief Executive (notwithstanding clause 31(4))b) Schedule 71 LGA 2002)
❖	Reg Brown	Purekireki (Pirongia) (proxy Charlie Maikuku)
❖	Wiremu Clarke	Ngati Haua
❖	Cindy Daniels	Maungatautari (proxy Bella Kara)
❖	Sonny Karena	Chairman, Ngā Iwi Toopu o Waipa District Council
❖	Harold Maniapoto	Mangatoatoa (Puniu)
❖	Fred Porima	Kaumatua representative
❖	Gaylene Roberts	Parawera (proxy Ruta Wright)
❖	George Searancke	Ngati Ngawaero
❖	Ledge Thompson	Kaniwhaniwha (proxy Mani Gray)
❖	Peter Tuteao	Ngati Hikairo
❖	Doris Walters	Te Kopua (Kakepuku) (proxy Louise Doyle)



The taniwha Tuheitia guards the foyer of the Waipa District Council Chambers in Te Awamutu

CHANGES MADE FROM DRAFT ANNUAL PLAN

Subsequent to the consideration of submissions, the following changes have been made for the 2005/06 financials of the draft Annual Plan 2005/06.

	Value	Rate Impact	No Impact on Rates
Minor Community Works Cambridge increases to \$15,000	5,000	X	
Pirongia Historic Visitors Centre	3,000		X
Pirongia Ratepayers' Association Secretarial	-500		X
Ratepayers' Associations – Pirongia Ward	-500		X
Upgrade Public Toilets – Albert Park	20,000		X
Additional Operating Costs – Albert Park toilets and lighting	7,500		X
TOTAL RATES REQUIRED (exclusive of GST)	\$25.227 million		

LIST OF SUBMITTERS TO DRAFT ANNUAL PLAN

- ❖ Bennett, Alec
- ❖ Bodman, Kerry and Irene
- ❖ Cairns, Graeme
- ❖ Cambridge Aquatics 2004 Committee
- ❖ Cambridge Arthritis Support Group
- ❖ Cambridge Community and Sport Physiotherapy
- ❖ Cambridge Community Board
- ❖ Cambridge Information Centre
- ❖ Cambridge Museum
- ❖ Cambridge Reserve Landscape Committee
- ❖ Cambridge Tree Trust
- ❖ Dewhirst, Mrs J
- ❖ Douglas, G
- ❖ Edge, June
- ❖ Edge, Richard and Duigan, Sue
- ❖ Environment Waikato
- ❖ Fletcher, David
- ❖ Garmonsway, Harriet
- ❖ Gatenby, Bryce
- ❖ Gracelands Group of Services
- ❖ Hawes, Rob
- ❖ Karapiro Taotaoroa Settlers Hall
- ❖ Katolyst Group
- ❖ Kewish, Theresa
- ❖ Land Transport New Zealand
- ❖ Leadley, Ian
- ❖ Lee, Stephen
- ❖ Matthewson, John and Jocelyn
- ❖ Maungatautari Ecological Island Trust
- ❖ Mayo, Pamela
- ❖ McVinnie, Kelvin
- ❖ Mighty River Power
- ❖ Murray, Shirley
- ❖ Philip, Barbara
- ❖ Pirongia Art and Craft Shop
- ❖ Pirongia Historic Visitor Centre
- ❖ Pirongia Te Aroaro o Kahu Restoration Society
- ❖ Pirongia Ward Consultative Committee
- ❖ Population Health Service, Waikato District Health Board
- ❖ Robinson, Patricia
- ❖ Rotary Club of Cambridge
- ❖ Rotary Club of Kihikihi
- ❖ Searle, Peter and Daphne
- ❖ Pirongia Residents and Ratepayers
- ❖ Sutton L, and Boyle, M
- ❖ Swears, Frances
- ❖ Te Awamutu Community Board
- ❖ Te Awamutu Community Public Relations Org Inc
- ❖ Te Awamutu Continuing Education
- ❖ Te Awamutu Junior Cricket
- ❖ Te Awamutu Museum
- ❖ Te Awamutu Sports Club
- ❖ Te Pahu Ratepayers and Residents Association
- ❖ Templer, Michael
- ❖ Thomas, Mrs Janet
- ❖ Transit New Zealand
- ❖ Unknown, signature illegible
- ❖ Vosper, Doris
- ❖ Waipa Heritage Council
- ❖ Wallace, Pip and the Hanna family
- ❖ Walsh, Manley