Waipa
DISTRICT COUNCIL

ANNUAL PLAN
2014/15

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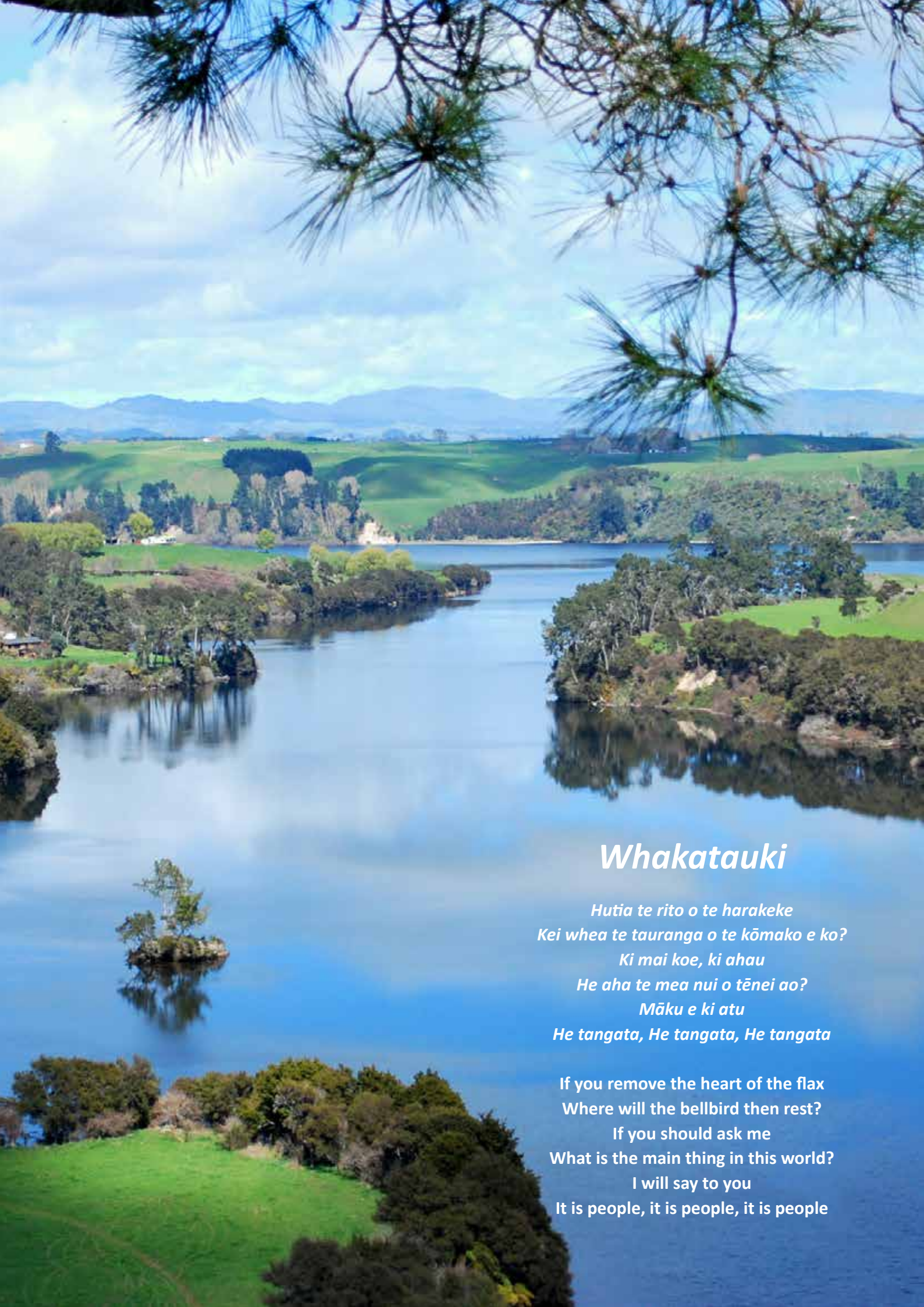

Whakatauki

Hutia te rito o te harakeke
Kei whea te tauranga o te kōmako e ko?
Ki mai koe, ki ahau
He aha te mea nui o tēnei ao?
Māku e ki atu
He tangata, He tangata, He tangata

If you remove the heart of the flax
Where will the bellbird then rest?
If you should ask me
What is the main thing in this world?
I will say to you
It is people, it is people, it is people

Message from the Mayor and Chief Executive

Thank you for taking the time to read Waipa District Council's Annual Plan for the year 2014/15.

This document outlines what we will do in the coming year to help maintain and grow the very special district that we live in. It is based on your feedback, our research, issues defining the district and some serious planning for the future needs of an expanding district. Generally, this plan closely reflects what we said we would do in 2014/15 of our 10-Year Plan 2012-22.

Waipa District Council is fortunate to be in a strong financial position, to have relatively low debt and to be situated in a steadily growing district. However, growth presents both benefits and challenges. The upside is that we can continue to invest in our towns and businesses meaning there are more people living in the area, creating jobs. It means we are able to attract world-class facilities like the Avantidrome near Cambridge and the Kihikihi Domain international equestrian facility.

The downside of growth include the costs of providing the required infrastructure like roads, stormwater, wastewater and water to the towns. Like many rural-based areas of New Zealand, Waipa faces a future where we need to invest in significant infrastructure in order to meet the growing needs of the population. At the same time, we have an aging population on fixed incomes whose ability to pay such an investment in infrastructure is limited.

A key part of council's role is to balance the needs of different sectors of our communities within a finite budget. It is often a balancing act and requires us to make trade-offs, compromises and some tough decisions. It is not always easy.

We have listened to our ratepayers telling us to contain rate increases and manage growth. This year's Annual Plan does that. It provides a prudent budget that tackles the hard issues while still allowing our district to thrive.

We have set an average rates increase for 2014/15 of 2.9 per cent after growth. This is 1.8 per cent less than the 4.7 per cent originally signalled in the 10-Year Plan 2012-22 but allows us to continue to maintain our current levels of service.

A revaluation of the Waipa District in 2013 saw the district's capital value increase by 1.6 per cent. While lifestyle and industrial properties increased marginally in value, residential properties generally increased in value by an average of 5.3 per cent and there was a drop of 0.9 per cent on average for dairy. Rates increases for individual properties will vary around the 2.9 per cent average. Reference can be made to the indicator property detail in this document (page 89) or to the rates calculator on Council's website for an indication of the increase on individual properties.

We have managed this rating position through finding operational savings and making savings in civil defence through shared service. At the same time we have also had to factor in additional costs of $521,000 in depreciation, $220,000 in compliance, and an estimated decrease in revenue from resource consents of $335,000.

During the 2014/15 year the intention is to borrow $11 million of new debt. This will take our year end debt figure to $24.3 million. This is significantly lower than the $42.5 million forecast for 30 June 2015 in the 10-Year plan 2012-22.

As part of the Waikato Mayoral Forum, we are also working with 10 councils from the greater Waikato to look at the potential for closer collaboration and greater efficiencies. The four areas we are looking at are planning, water and wastewater, economic development and roading.

During the year, we undertook a desktop exercise to check that our activities meet the new requirements of the Local Government Act 2002. The purpose of local government has been rewritten and is now defined as:

a) To enable democratic local decision-making and action by, and on behalf of, communities.

b) To meet the current and future needs of communities for good-quality local infrastructure, local public services and performance of regulatory functions in a way that is most cost-effective for households and businesses.

We are comfortable that our activities meet this purpose and as your council, we will continue to work with you to grow and develop an already thriving and vibrant district.

Jim Mylchreest JP

MAYOR

Garry Dyet JP

CHIEF EXECUTIVE

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Our Vision and Purpose

Our vision

Waipa: Home of Champions - Building the Future Together.

Our purpose

To partner the community in promoting the wellbeing of the Waipa District and its people.

Our goals and outcomes for our community are:

Economically progressive

We are focused on growing our prosperity and financial sustainability, now and into the future, providing an attractive and affordable district to live and do business in.

Environmental & cultural champions

We preserve, enhance and showcase the unique environmental and cultural heritage, diversity and history of our district.

Connected with our community

We empower and engage our communities to determine and contribute to desired outcomes, whilst providing them with opportunity, equality and efficient service.

Socially responsible

We act with conscience and integrity to lead the district in valuing and protecting the members of our organisation and community, and enhancing their wellbeing.

Further detail on our community outcomes can be found on page 20 to 23 of the 10-Year Plan 2012-22.

Champion Communities

If we work together we can accomplish great things. We are the lucky ones; we live in strong, vibrant communities that have a sense of pride and a spirit of moving forward. That doesn't come without challenges.

Waipa District Council will, over the coming years, be putting even more focus on partnering with our communities to create even better places to live, work and play. Collectively we can make our communities great, we can solve issues together and we can share dreams, passions and success.

As we move this forward you will more and more see council as an organisation working with you. You'll know about the key issues facing the district and what's more you'll care about how they are resolved. You'll share a picture of the district's future and feel like you can contribute to the present. You'll know success when you see it, be an advocate for your district and be motivated to work with us to move the district to its next phase.

Together we can create and inspire Champion Communities.

Waipa District Mayor and Councillors

Mayor
Jim Mylchreest - JP
TE AWAMUTU

Judy Bannon
CAMBRIDGE

Liz Stolwyk
CAMBRIDGE

John Bishop
CAMBRIDGE

Sue Milner
CAMBRIDGE

Hazel Barnes - JP
TE AWAMUTU

Marcus Gower
TE AWAMUTU

Andrew Brown
TE AWAMUTU

Vern Wilson
TE AWAMUTU

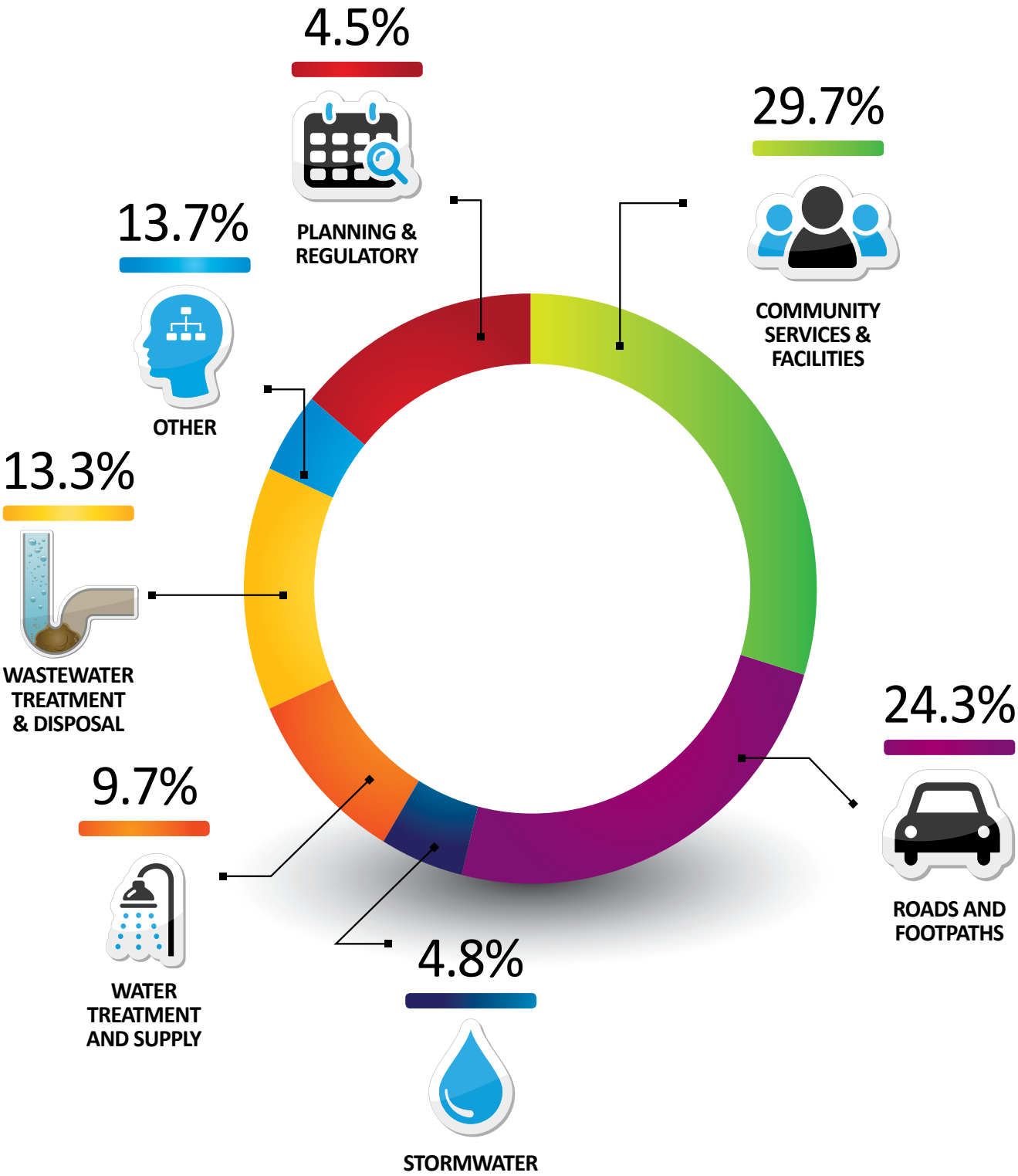
Clare St Pierre
PIRONGIA

Bruce Thomas - JP
PIRONGIA

Laurie Hoverd
KAKEPUKU

Grahame Webber
Deputy Mayor
MAUNGATAUTARI

How Rates are spent



Key Issues / Projects

In our 10-Year Plan 2012-22, we forecast a total rates increase (net of growth) of 4.7 per cent for the 2014/15 year. However, we have worked hard over the past 12 months to find savings in order to decrease the level of rates required, while still maintaining the same level of service.

As a result, in this annual plan we have set a 2.9 per cent increase after growth for the district for the 2014/15 year.

Palmer Street Pensioner Housing Renewal Project

Council identified this project as a key issue for consultation in the Annual Plan. The 10-Year Plan 2012-22 budgeted $2.6 million over four years for the renewal of the Palmer Street pensioner housing units with $847,000 of this funding allowed for in the 2014/15 year. No submissions were received on this matter.

Many of the units in this complex are nearing the end of their useful life and there is a need to consider the options for their renewal. Council's Pensioner Housing Policy currently significantly constrains Council's ability to fund renewal work such as that required at the Palmer Street complex and will also require review. Council has decided to establish a working group to more fully explore these issues and the options for the renewal of the Palmer Street units and to report back by the end of the 2014 calendar year.

In the meantime it is clear that Council will not be in a position to commence renewal works in the 2014/15 financial year and therefore the $847,000 has been removed from this Annual Plan. Any funding required for this work in future will be provided for in the new 10-Year Plan 2015-25.

Te Awamutu Library

The issues associated with the Te Awamutu Library have been well canvassed through various Long Term Plan and Annual Plan consultation processes and are largely the result of a lack of space in the current facility. This prevents Council from working towards national standards and being able to offer a level of service comparable to that offered in the Cambridge library. Council considers it appropriate that larger numbers of participants should be able to engage in the programmes offered to the Te Awamutu community, and to provide a purpose built facility that will meet the needs of all users. Council has therefore decided to proceed to develop a new library at a cost of $4.4 million.

The library also forms the first stage of a proposed community hub, centred on the Selwyn Park precinct, which was mooted in the Te Awamutu Town Concept Plan. The vision for this hub, which would be realised over a 10-20 year period, is to be a space for meeting, lifelong learning and recreation. A new museum that reflects the Waipa identity is proposed as the second stage of the hub development. Other facilities and services that could be incorporated include a café, community meeting space, further playground development and arts and cultural facilities. The location of the Events and Aquatic Centre in the hub area further strengthens the role this development could play in the community. Strong pedestrian linkages would be created to Alexandra Street and to the Mangaohoi stream and rose gardens. As the Te Awamutu population is aging rapidly this hub could perform an important social function.

Council has considered the option of a private developer funding the building and Council becoming a long-term tenant but financial modelling shows that this would come at significantly greater cost. Council does remain open however to different commercial propositions that will be complementary to the project.

Keeping our towns vibrant

We have set aside $320,100 to continue the implementation of the Town Concept Plan for Cambridge.

This Plan was developed with the community in 2010 and follows similar work in Kihikihi and Te Awamutu. Priorities for spending the money in Cambridge would be worked through with the Cambridge Community Board.

We have budgeted money for the next seven years to ensure that all of our townships remain vibrant and connected to their local environment.

Treatment plant consent and upgrade

The current discharge consent for the Te Awamutu waste water treatment plant expires in 2015. We are looking to renew that consent as well as seek a new 35-year consent to increase the capacity of the plant to cater for planned future growth.

Managing finite water supply

Water is one of the single most important assets now and in the future. Providing for and managing our limited water supply is one of our largest and most critical challenges in creating a prosperous district for the future.

We are required to have a resource consent from the Waikato Regional Council to take water from a particular source such as the Waikato River or local springs. The consent says how much and how often we can take water. This is called a water allocation and is a finite resource.

Managing demand is essential and water meters are one of the best tools to manage water usage. For that reason we are committing to installing them on all Council-owned properties in the next year.

Completing the new Te Awamutu water reservoir

A priority for the 2014/15 year is the completion of the Te Awamutu reservoir, situated on Frontier Road, to ensure we provide a more secure supply for residents.

This reservoir will support both the Te Awamutu and Pirongia townships providing 24-hour treated water storage and extra capacity for emergency and fire fighting purposes.

The new reservoir will hold 6000 cubic metres (the equivalent of three Olympic sized swimming pools) of water; it will be 8.5 metres high and 35 metres in diameter and is expected to be completed by late 2014. We will plant more than 2000 trees and shrubs around the perimeter of the site to lessen the impact of the reservoir on the rural landscape.

This reservoir is much larger than the original estimate to provide security of water supply, particularly for key industries, to have emergency supply available and to have 24 hours of treated water available at all times. The impact of this means an increase in costs for this project but this will be funded from within the overall water activity.

The 10-Year Plan 2012-22 had made provision for a larger water storage facility in Cambridge in the 2015/16 year but following water modelling work this is not required at this time.

Rates

We have listened to our ratepayers telling us to contain rate increases and manage growth. This year's Annual Plan does that. It provides a prudent budget that tackles the hard issues while still allowing our district to thrive.

We have managed this position through finding operational savings and making savings in civil defence through shared service. At the same time we have also had to factor in additional costs of $521,000 in depreciation, $220,000 in compliance and an estimated decrease in revenue from resource consents of $335,000.

District revaluation and impact on rates

A revaluation of the Waipa district in 2013 saw the district's capital value increase by 1.6 per cent over two years.

The independent revaluation was undertaken by Quotable Value New Zealand on behalf of Waipa District Council. The revaluation was done one year earlier than usual in order to separate the impact of the new valuations from any potential rating policy changes considered as part of a long-term plan process.

Residential properties, which make up the biggest portion of Waipa's property mix, saw the greatest increase in capital value (an average of 5.3 per cent across 11,808 properties) followed by commercial properties (2.8 per cent average across 591 properties).

While lifestyle and industrial properties generally increased in value marginally, there was an average drop of 0.9 per cent in the capital value of dairy farms.

The new valuations will be used for rating purposes from July 1 2014. Any increase or decrease in the capital value of individual properties does not necessarily mean rates accounts will proportionately change. Rating values are just one component used to determine the share of the total rates levied on individual ratepayers. In the Waipa district, capital values are only used in setting the general rate, capital works rates, stormwater and rural fire rates.

However if an individual property value has moved significantly more or less than the district average, there potentially could be a rates impact.

Managing growth

Managing the demands of a growing district with affordable rates, sustainable debt levels and fair charges for developers is a huge challenge.

Waipa District Council is fortunate to be in a strong financial position, to have relatively low debt and to be situated in a steadily growing district. However, growth presents both benefits and challenges. The upside is that we can continue to invest in our towns and businesses meaning there are more people living in the area, creating jobs. It means we are able to attract world-class facilities like the Avantidrome near Cambridge and the Kihikihi Domain international equestrian facility.

The downside of growth include the costs of providing the required infrastructure like roads, stormwater, wastewater and water to the towns. Waipa faces a future where we need to invest in significant infrastructure in order to meet the growing needs of the population. At the same time, we have an aging population on fixed incomes whose ability to pay such an investment in infrastructure may be limited.

District Plan review

The District Plan governs the way the Waipa district looks and feels and sets the rules for future development.

It also defines how and where places grow and how its natural and physical resources are managed.

We are now several years into a review of our District Plan. Following consultation on an early draft we notified the proposed plan in May 2012. We received 309 submissions and 139 further submissions, 21 hearings were then held on a range of different topics. These were completed in March 2014.

Decisions were announced in May 2014 and are subject to appeal to the Environment Court. The focus in the 2014/15 year will be on resolving any appeals that are lodged.

Parks Levels of Service

Council has allocated a further $140,000 towards more staff, materials and equipment in the Parks area due to the additional workloads created by growth in both Te Awamutu and Cambridge.

Cambridge Roundabout

There has been considerable public interest in retaining the temporary roundabout installed at the intersection of State Highway 1 and Shakespeare Street on a permanent basis. The roundabout was initially intended to assist in maintaining traffic flows in Cambridge while the Victoria Street bridge closed for repairs for a number of months. On-going discussions have been held with NZTA (the controlling authority for State Highway 1) towards installing a permanent roundabout. These discussions had not concluded when Council made its final decisions with respect to this Annual Plan; however Council considered it prudent to make a $2.1 million capital expenditure provision toward construction of a permanent roundabout. This work could attract a 75 per cent NZTA subsidy.

Cambridge Pool

The Waipa Community Facilities Trust made a submission to the draft Annual Plan asking for funds to replace filtration, pumping and heating equipment at the Cambridge Pool in the coming year. Council agreed that until a decision was made about the wider Cambridge Pool issue through the 10-Year Plan it was important that the pool was maintained adequately. The current complex has a significant leak in the smaller pool, and because of the pumping and filtration system it risks extended periods of closure should a contamination occur.

A number of options have been considered for ensuring that the pool can continue to be operated. Council has agreed to fund $325,000 towards separating the two pools and improving the heating, filtration and pump system to the 50m pool to raise the water quality. The money will also provide a new heating, filtration and pump system for the smaller pool to bring it up to standard and fix the current leak. This new plant could be used in the future for renewal of the Te Awamutu system or for any future upgrade in Cambridge.

Seal Extensions

After considering submissions to the draft Annual Plan Council has agreed to extend the road sealing programme by $33,000 to $550,000 and amend it to cover the following:

- Waterworks Road;
- McCandlish Road;
- Grove Road; and
- Middle Road

Legislation Changes

Development contributions

Development contributions are a charge imposed on a developer by a council to recover an appropriate portion of the capital costs incurred by the council when providing infrastructure services for the development. Development contributions can also include a transfer of land (for example for reserves).

Recent proposed amendments to legislation provide some new direction to councils about what development contributions can be used for and how they should be applied with a focus on infrastructure required by development. The proposal sets limits on council about what development contributions can be collected for around community facilities.

The potential impact for Waipa District Council means that we may no longer be able to collect development contributions for the Karapiro Domain and some other community facilities in the 2014/15 year. These contributions were budgeted for to help pay for these developments. Under new legislation this would mean council would have to find the money from elsewhere which potentially means from our rates pool.

Local Government reorganisation in the Waikato

Recent changes to the Local Government Act provide communities with the opportunity to initiate and participate in considering alternative local government arrangements for their area. Although no formal proposals have yet been made to the Local Government Commission discussions are taking place among a range of people and organisations within the Waikato region.

Working together for better Local Government

Waipa District Council is part of a Waikato Mayoral Forum that is looking at ways to improve efficiency and deliver better results for communities. The Forum was established in 2012 and identified four areas where regional collaboration and shared services opportunities existed: water and wastewater, road maintenance, planning, and economic development. In the past year progress has been made on a number of fronts including:

- Consideration of a Waikato centre of excellence for roading asset management.
- Data gathering and analysis for water, stormwater and wastewater to better understand the current supply and future needs.
- Identification of the opportunities, strengths and challenges facing the Waikato in the next 30 years.
- An assessment of critical infrastructure and committed and forecast investment.

- The development of a Regional Sports and Recreation Facilities Plan.
- The creation of an Economic Development strategic discussion paper for consultation.

Funding and resource for the work is shared amongst the Waikato local authorities and the regional council. Funding from Waipa in the coming year is expected to be $22,000 which we plan to offset by future savings through the efficiencies gained.

Earthquake-Prone Buildings

The Government has introduced legislation into Parliament to change the system for managing earthquake-prone buildings. The aim of the legislation is to consistently manage how earthquake-prone buildings are treated in a timely and cost effective way.

The new system is designed to strike a better balance between protecting people from harm in an earthquake and managing the costs of strengthening or removing earthquake-prone buildings.

Government has asked councils to complete a seismic assessment of all non-residential buildings and all multi-unit, multi-storey residential buildings in their areas within five years of changes to the new legislation taking effect.

All earthquake-prone buildings will have to be strengthened, or demolished, within twenty years of the new legislation taking effect (such as an assessment by territorial authorities within five years and strengthening within fifteen years of assessment).

The Government is still working through the details of the new legislation which is expected to come into force in two years' time.

This could potentially mean significant costs for councils across the country, the extent and timing is still to be decided and any budget provisions will need to be made when there is more certainty.

Changes to the Local Government Act

In December 2012, Parliament amended the Local Government Act 2002. This brought with it a number of changes, including a change to the purpose statement for all local authorities in New Zealand. It also removed all references to "promoting the social, environmental, economic and cultural wellbeing of communities".

The new purpose in the Act is for Local Government

- "To enable democratic local decision-making and action by, and on behalf of, communities; and
- To meet the current and future needs of communities for good quality infrastructure, local public services, and the performance of regulatory functions in a way that is most cost effective for households and businesses".

As a result of this change we, like most other councils, have reviewed our activities to ensure they fit within this new purpose of local government. We undertook such a review during our annual planning process. This involved reviewing existing information and documents to answer the key questions about each activity we do:

1. Is the activity 'local infrastructure', a 'local public service' or a 'regulatory function'?, if not
2. Is the activity meeting a community 'want' and/or 'need'; and
3. In either case, is the activity being delivered in the most cost effective way for households and businesses?

In conducting this review, we focused on our 'activities' as they are identified in our 10-Year Plan 2012-22.

The review found that we undertake some activities that fall outside our current understanding of the terms 'local infrastructure', a 'local public service' and a 'regulatory function'. However in all cases, we were able to determine that the community had given us a mandate through various consultation processes to provide the activity, or that there was a clear need for it.

We will continue to assess information on the impact of the new purpose as it comes to our attention and review our assessment of our activities as necessary.

Summary of Changes from 10-Year Plan 2012-22

When we adopted our 10-Year Plan 2012-22 it contained the proposed activities, projects and programmes and their associated budgets, for 2014/15. While the 10-Year Plan signals our intentions, circumstances change over time and it is appropriate for us to be able to react to those changes in the best interests of the residents and ratepayers, as well as ensuring current and new statutory requirements continue to be met.

This Annual Plan reflects a number of changes from what was signalled in the 10-Year Plan. None of these changes are of such significance that an amendment to the 10-Year Plan is required. However, a summary of changes are listed here:

Community Services and Facilities

- Pensioner Housing Renewal costs of $847,000 included in year 3 of the 10-Year Plan 2012-22 have been deferred for consideration in the 2015-25 Long Term Plan.
- Cambridge Pool development of $10.860 million has been deferred to the 2015-25 Long Term Plan and will be subject to further consultation processes.
- Total additional funding of $325,000 has been included to fund separating the two Cambridge pools and improving the heating, filtration and pump system to the 50 metre pool to raise the water quality.
- Total additional funding of $1.8 million as per option 2 for the proposed Te Awamutu Library. $56,000 of this additional funding is required for 2014/15 and $1.744 million is required for 2015/16.
- Change in timing for the Grace Ave Development in Cambridge $1 million brought forward from later years. Also costs associated with development of property in Cambridge ($670,000) were deferred in 2013/14 and are now included in the 2014/15 year. Likewise proceeds of the sale of these properties, forecast at $3.5 million, are also now included in the 2014/15 year.
- Change in timing for $660,000 provided for the Albert Park Grandstand project. This is a community led project and was included in the 10-Year Plan for year one, however this was deferred until 2014/15 to align with fundraising.
- Additional funding of $140,000 to ensure Levels of Service for parks and reserves is maintained.

Roads and Footpaths

- Change in timing for the Cambridge Bypass interchange. $427,000 brought forward from 2014/15 to 2013/14.
- Funding of $200,000 for design of Norfolk Drive, Cambridge was deferred in 2013/14 and is now included in 2014/15. This aligns with construction of the Waikato Expressway.
- There has been a reduction in NZTA subsidy for subsidised roading projects from what was indicated in the 10-Year Plan 2012-22 of $278,000. The subsidy of $190,000 has been brought forward due to a timing change from 2013/14 to 2014/15.
- Additional funding of $278,000 has been provided for the Appleby Road walkway/cycleway and design of the Appleby Road extension.
- Additional funding of $2.1 million has been provided for a permanent roundabout at the intersection of State Highway 1 and Shakespeare Street in Cambridge. This work could attract a 75 per cent NZTA subsidy.

Stormwater

- Increased funding of $60,000 has been provided to review the level of service provision for maintenance of rural land drainage.
- Funding of $1.6 million for Cambridge North stormwater which was allowed for in the 2013/14 Annual Plan has now been included in the 2014/15 year to reflect current demand for development.

Wastewater Treatment and Disposal

- Investigation and design work at a cost of $150,000 for Cambridge pipe bridge upgrade was bought forward from 2016/17.
- Additional funding of $40,000 for the NIWA enhanced pond system.

Water Treatment and Supply

- Deferral of work of $882,000 relating to the Te Awamutu Reservoir from 2013/14 to 2014/15. Additional funding required for this project due to change in scope of $1.748 million.
- Funding of $200,000 for Karapiro Reservoir roof repair which was allowed for in year 2015/16 of the 10-Year Plan 2012-22 has now been included in the 2014/15 year.
- $181,000 deferred from 2012/13 and 2013/14 for the drinking water compliance project.
- Hicks Road Water Treatment Plant upgrade at a cost of $1.164 million has been deferred from 2013/14 to 2014/15.

Support Services

- The two-yearly refresh for urban aerial photography ($120,000) is now undertaken on a three-yearly basis and has therefore been deferred from 2013/14 to 2014/15.
- Project cost for the development of the Web Strategy has been reduced by $60,000.
- General funds cash surplus of $454,000 from 2012/13 year has been used to reduce the rate revenue.

The net effect of these changes is that a significantly lower level of rate revenue is signalled for the 2014/15 year of the 10-Year Plan. A full description of the summary of changes and a statement of the variations to the 10-Year Plan for the net cost of service of groups of activities is on page 63.

ASSUMPTIONS

The 10-Year Plan 2012-22 was prepared based on a set of significant forecasting assumptions, and the expectation that those assumptions would hold true for the period of the Plan. The assumptions used are set out on pages 37-43 of the 10-Year Plan 2012-22.

In preparing the Annual Plan the growth assumption has been increased from 0.95 per cent, which was assumed in the 10-Year Plan 2012-22, to 1.0 per cent.

Guide to Groups of Activities

This part of the plan covers all of the services we provide to the community, which have been grouped into activity areas.

The groups of activities covered in this section are:

- Governance
- Planning and Regulatory
- Community Services and Facilities
- Roads and Footpaths
- Stormwater
- Wastewater Treatment and Disposal
- Water Treatment and Supply
- Support Services

Here we outline the activities included in each group.

This covers the key actions or projects we intend to carry out, what you can expect from us when we deliver these services and the measures we will use to determine whether we are reaching our goals. The measures, when considered collectively, are intended to provide a general view of the overall performance in each area, and encompass the elements of quality, quantity, cost, timeliness and location (if relevant).

We also outline the estimated costs of achieving and maintaining the proposed levels of service and how they will be paid for.

Although not required by legislation, we have chosen to include the Cost of Service Statements in this plan to show the total cost of each activity. The Cost of Service Statements include non-cash expenses such as depreciation, profit / loss on disposal of assets and internal interest charges.

Support Services assist the delivery of community services within each group of activities. While the costs of Support Services are included within each group, the total indirect costs are also shown separately at the end of this section.

Performance Measures

The 10-Year Plan 2012-22 included a number of Level of Service measures where the 2010/11 comparison figure was based on a three year average. This was denoted by the use of the term '3 year average' in the Performance Measure column of the 10-Year Plan. This was included to show where the performance targets we set sat in relation to a longer term trend rather than a single year. It was not intended that the three year average would be used beyond the 10-Year Plan as a comparison figure. Accordingly this practice has not been followed in this Annual Plan and the words '3 year average' have been removed from the Performance Measure column.

Governance

What we do

Governance includes the work of the elected Council and its committees, the community boards, and the strategic planning and community relationships activities.

Key Projects for 2014/15

- Continuation of the District Plan Review with a focus on issuing decisions and resolving appeals. The process for resolving appeals could take a further two years depending on the appeals received.
- Implementing the Economic Development Strategy developed in conjunction with key stakeholders. An allocation of $20,000 has been made for this.
- Development of a 2015-25 Long Term Plan.

Changes from the 10-Year Plan 2012-22

There are no significant changes from the programme outlined in the 10-Year Plan.

DID YOU KNOW

THERE ARE **12 COUNCILLORS** AND A **MAYOR** ELECTED TO REPRESENT **YOUR VIEWS**

LOCAL GOVERNMENT ELECTIONS ARE HELD EVERY **3 YEARS**

THE WAIPA DISTRICT HAS THREE SISTER CITIES, **BIHORO** (JAPAN), **LE QUESNOY** (FRANCE) AND **MOREE** (AUSTRALIA)

Levels of Service and Measuring Performance

Council and Community Boards

Rationale – Waipa communities and their interests are represented in decision making.

Level of Service	Performance Measure	Performance Target
Elected members represent and act as advocates for the community.	% of respondents to residents survey who are satisfied with the Mayor and Councillors.	90%
	% of respondents to residents survey who are satisfied with Community Boards.	90%
Opportunities are provided for involvement in decision making.	% of respondents to resident's survey who are satisfied with the way the council involves the public in decision making.	70%

Communications and Marketing

Rationale – Council is communicating effectively with its community.

Level of Service	Performance Measure	Performance Target
Information about our activities is communicated to the community.	# of unique hits on our website.	53664
Our staff are culturally aware and culturally sensitive to Māori.	% of staff that have undertaken Tikanga Māori training.	90%

Grants to Community Organisations

We provide grants to some community organisations on an annual basis. The proposed grants for 2014/15 and what they received the previous year are shown below. Organisations such as Sport Waikato, Hamilton and Waikato Tourism, and the Cambridge and Te Awamutu Information Centres are funded through service contracts and the funding of these has been included in the relevant group of activities.

	Notes	2013/14 Annual Plan $	2014/15 Annual Plan $
Pirongia Ward Grants	1	16,500	27,200
Cambridge Community Board Grants	1	30,000	46,000
Te Awamutu Community Board Grants	1	30,000	46,000
Citizens Advice Bureau - Cambridge	2	14,300	14,300
Citizens Advice Bureau - Te Awamutu	2	26,500	26,500
Nga Iwi Toopu O Waipa		20,000	20,000
Pirongia Heritage and Information Centre		7,400	8,000
Pirongia Community Association		5,500	5,500
District Promotions		100,000	100,000
Cambridge Community Arts Council	3	15,000	16,750
Te Awamutu & District Community Arts Council	3	15,000	16,750
Waikato Biodiversity Forum		3,000	3,000
Te Awamutu Safer Community Charitable Trust		12,500	12,500
Cambridge Safer Community Charitable Trust		10,000	10,000
Waipa 150 Year Commemorations		50,000	50,000
TOTAL		**355,700**	**402,500**

Notes:

1. The Pirongia Ward Grant and Community Board Grants now have an annual discretionary fund from Council to spend in accordance with the provisions of the Local Government Act 2002, in place of the former separate grants and Minor Community Works funds.

2. The Cambridge Citizens' Advice Bureau has office accommodation provided by Waipa District Council in addition to the grant funding shown above. The Te Awamutu Citizens' Advice Bureau funding is all inclusive.

3. The grants to the Community Arts Council are funded externally by Creative New Zealand.

Statement of Cost of Service

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
REVENUE				
Elections	98	-	-	-
Community Grants	30	34	30	4
Strategic Planning	-	-	53	(53)
TOTAL REVENUE	128	34	83	(49)
OPERATING EXPENDITURE				
Council & Committees	2,843	2,751	3,001	(250)
Cambridge Community Board	192	186	202	(16)
Te Awamutu Community Board	192	186	202	(16)
Elections	186	-	-	-
Community Grants	504	425	328	97
Strategic Planning	2,213	2,313	2,072	241
Community Relationships	1,309	1,363	1,186	177
TOTAL EXPENDITURE	7,439	7,224	6,991	233
OPERATING NET COST OF SERVICE	**(7,311)**	**(7,190)**	**(6,908)**	**(282)**
CAPITAL EXPENDITURE AND DEBT REPAYMENT				
Capital Expenditure (excluding Vested)	58	-	-	-
Debt Repayment (Internal)	408	453	422	31
TOTAL CAPITAL EXPENDITURE AND DEBT REPAYMENT	466	453	422	31

Capital Expenditure Table

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Replace Tables in Council Chambers	16	-	-	-
Annual Plan and LTP Costs	42	-	-	-
TOTAL CAPITAL EXPENDITURE	58	-	-	-

Funding Impact Statement

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	3,175	3,340	3,146	194
Targeted rates (other than a targeted rate for water supply)	3,590	3,804	3,592	212
Subsidies and grants for operating purposes	30	34	30	4
Fees, charges, and targeted rates for water supply	98	-	53	(53)
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-
Total sources of operating funding (A)	6,893	7,178	6,821	357
Applications of operating funding				
Payments to staff and suppliers	3,857	3,684	3,428	256
Finance costs	67	92	116	(24)
Internal charges and overheads applied	2,751	2,740	2,855	(115)
Other operating funding applications	758	696	580	116
Total applications of operating funding (B)	7,433	7,212	6,979	233
Surplus (deficit) of operating funding (A - B)	(540)	(34)	(158)	124
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding				
Total sources of capital funding (C)	-	-	-	-
Applications of capital funding				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	42	-	-	-
- to replace existing assets	16	-	-	-
Increase (decrease) in reserves	(598)	(34)	(158)	124
Increase (decrease) of investments	-	-	-	-
Total applications of capital funding (D)	(540)	(34)	(158)	124
Surplus (deficit) of capital funding (C - D)	540	34	158	(124)
Funding balance ((A - B) + (C - D))	-	-	-	-

Planning and Regulatory

What we do

Resource Management, Building Compliance, Environmental Health, Animal Control and Development Engineering are all part of this group of activities. We provide these services to manage the natural and physical resources of the district, and promote and protect the health and safety of our communities and the general public.

Key Projects for 2014/15

- Implementing the new legislative requirements under the Sale and Supply of Alcohol Act 2012.
- Implementing any new requirements proposed under the Resource Management Act reforms.

Changes from the 10-Year Plan 2012-22

There are no significant changes from the programme outlined in the 10-Year Plan.

Levels of Service and Measuring Performance

Animal Control

Rationale – To manage animal control in the district in a way that promotes animal welfare and community safety.

Level of Service	Performance Measure	Performance Target
Effective animal control services and facilities are available to promote community safety.	# of hours per month that dog micro chipping services are available in Te Awamutu.	4
	# of hours per month that dog micro chipping services are available in Cambridge.	4
A 24 hour service is available to respond to animal control complaints in a timely manner.	% of complaints involving allegation of bite or attack responded to within 1 hour.	95%
	% of complaints not involving allegation of bite or attack responded to within 7 working days.	95%

DID YOU KNOW

THERE ARE **7130 DOGS REGISTERED** IN THE WAIPA DISTRICT

WE RESPONDED TO **4408 ANIMAL CONTROL REQUESTS** IN THE 2012/13 YEAR

WE RECEIVED **1241 NOISE COMPLAINTS** DURING THE 2012/13 YEAR

WE **VISIT EVERY FOOD OUTLET** IN THE DISTRICT AT LEAST ONCE A YEAR TO ENSURE COMPLIANCE

Environmental Health

Rationale – To protect and promote the health of communities within the Waipa District.

Level of Service	Performance Measure	Performance Target
Food premises maintain a high level of food safety.	% of premises that hold registration or certificates of inspection as required[1].	100%
	% of required monthly inspections or audits completed.	95%
	% of eligible food premises who have moved to food control plans[2].	14%
A 24 hour service is available to respond to noise complaints in a timely manner.	% of excessive noise complaints investigated within 1 hour.	95%
Liquor licensing is managed to minimise alcohol abuse in the community.	# of monitoring operations carried out with other agencies (including the police) per annum.	2
Urban and rural fires are managed to reduce risk to people and property.	% of smoke complaints investigated within one hour.	95%

Resource Consents and Monitoring

Rationale – Achievement of community aspirations through the development and implementation of the District Plan.

Level of Service	Performance Measure	Performance Target
We are responsive to the needs of the community.	Public issues are responded to within 4 working days.	100%
We process applications in a timely manner.	% of compliance with statutory timeframes (Ministry for the Environment survey).	100%
	% of Land Information Memorandums processed within statutory timeframes.	100%

1. *Certification includes registration of certificate of compliance.*
2. *Food control plans and audits will replace the current registration and inspection regime. At present the food service premises (such as takeaways, restaurants and cafes) can voluntarily move to the new system, and the New Zealand Food Safety Authority is encouraging all local authorities to facilitate this as much as possible.*

Development Engineering

Rationale – Ensuring developers build services/infrastructure which meet current and future community needs.

Level of Service	Performance Measure	Performance Target
We are responsive to enquiries and requests for information.	Enquiries are responded to within 4 working days.	100%

Building Compliance

Rationale – Ensuring that buildings are safe and fit for purpose.

Level of Service	Performance Measure	Performance Target
All applications are processed within agreed timeframes.	% of buildings consents processed within 20 working days.	100%
	% of Project Information Memorandums processed within 20 working days.	100%
Complaints are investigated and responded to within agreed timeframes.	% of complaints about potentially unsafe buildings and structures investigated and responded to within 5 working days.	100%

Statement of Cost of Service

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
REVENUE				
Fees and Charges:				
Resource Management	1,040	800	1,166	(366)
Building Control	1,452	1,239	1,239	-
Environmental Health	296	318	290	28
Animal Control	432	427	435	(8)
Development Engineering	280	280	289	(9)
TOTAL REVENUE	3,500	3,064	3,419	(355)
OPERATING EXPENDITURE				
Resource Management	1,631	1,646	1,732	(86)
Building Control	1,251	1,222	1,432	(210)
Environmental Health	713	793	799	(6)
Animal Control	587	620	614	6
Development Engineering	835	828	893	(65)
TOTAL EXPENDITURE	5,017	5,109	5,470	(361)
OPERATING NET COST OF SERVICE	**(1,517)**	**(2,045)**	**(2,051)**	**6**
CAPITAL EXPENDITURE AND DEBT REPAYMENT				
Capital Expenditure (excluding Vested)	-	-	-	-
TOTAL CAPITAL EXPENDITURE AND DEBT REPAYMENT	-	-	-	-

Funding Impact Statement

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	942	1,100	1,104	(4)
Targeted rates (other than a targeted rate for water supply)	809	945	948	(3)
Subsidies and grants for operating purposes	-	-	-	-
Fees, charges, and targeted rates for water supply	3,500	3,064	3,419	(355)
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-
Total sources of operating funding (A)	5,251	5,109	5,471	(362)
Applications of operating funding				
Payments to staff and suppliers	3,834	3,956	4,085	(129)
Finance costs	-	-	-	-
Internal charges and overheads applied	1,193	1,149	1,386	(237)
Other operating funding applications	-	-	-	-
Total applications of operating funding (B)	5,027	5,105	5,471	(366)
Surplus (deficit) of operating funding (A - B)	224	4	-	4
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding (C)	-	-	-	-
Applications of capital funding				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	-	-	-	-
- to replace existing assets	-	-	-	-
Increase (decrease) in reserves	224	4	-	4
Increase (decrease) of investments	-	-	-	-
Total applications of capital funding (D)	224	4	-	4
Surplus (deficit) of capital funding (C - D)	(224)	(4)	-	(4)
Funding balance ((A - B) + (C - D))	-	-	-	-

DID YOU KNOW

WE PROCESSED **370** **RESOURCE CONSENT** APPLICATIONS IN THE 2012/13 YEAR

WE PROCESSED **694** LAND INFORMATION MEMORANDUMS (LIMS) IN THE 2012/13 YEAR

WE RETAINED OUR **BUILDING ACCREDITATION REQUIREMENTS FROM IANZ** (SUBJECT TO SOME MINOR CORRECTIVE ACTIONS). THE NEXT SCHEDULED AUDIT IS IN 2015.

Community Services and Facilities

What we do

This group of activities provide recreational benefit, and promotes the health, safety and social and environmental wellbeing of our communities.

They are:

- Parks & Reserves
- Lake Karapiro/Mighty River Domain
- Libraries
- Museums and Heritage
- Swimming Pools
- Public Toilets
- Community Halls
- Pensioner Housing
- Cemeteries
- Civil Defence Emergency Management and Rural Fire
- Waste Management and Minimisation

Key projects for 2014/15

- Start construction of a new library in Te Awamutu (refer to the key issues section on page 11 for further detail on this project).
- Renew the Cambridge Pool treatment plant to address the immediate water quality issues.
- Albert Park Grandstand refurbishment and development of indoor sports court and toilet complex.
- Continuation of the peat lakes conservation programme involving Lakes Ngaroto, Mangakaware, Cameron and part of Rotopiko. This programme will focus on lake level management and the provision and upgrading of recreation infrastructure.
- Complete engineering and structural assessments of the Cambridge water tower.
- Progress the development of Waipuke (Gecks) Reserve, which will involve improving public access to the lake shore and foreshore protection.

Changes from the 10-Year Plan 2012-22

There has been a change in timing and funding for the development of the Waipuke (Gecks) Reserve. Work is progressing on determining the future use of the 30 hectares (approx.) of land on the upper terrace. These decisions are necessary before plans for the lower terrace land, which is destined to become Reserve, can be progressed.

The 10-Year Plan provided for the 2014/15 year to be the first year of construction for a new Cambridge town pool development. The Plan provided for $10.86 million to be spent on this project. In mid-2012, Council resolved to consult further with the community before any plans for progressing a new facility would be considered.

The $10.86 million has been removed from this Annual Plan and we will consult further with the community over the 2014 calendar year with the view to determining the most appropriate plans for aquatic facilities for Cambridge for incorporation in the 2015-25 Long Term Plan.

The current complex has a significant leak in the smaller pool and because of the pumping and filtrations system it risks extended periods of closure should a contamination occur. Therefore, we have provided $325,000 in this Annual Plan towards separating the two pools and improving the heating, filtration and pump system to both pools to raise the water quality. This is seen as a temporary measure to address the immediate concerns until a longer term solution has been considered through the 10-Year Plan process.

The 10-Year Plan 2012-22 proposed to spend approximately $2.6 million to build a new library on Council-owned land on the corner of Mahoe Street and Selwyn Lane in 2014/15. This has been increased to $4.4 million in this Annual Plan following consultation with the community.

There has been a change in timing and funding for the Grace Ave Residential Subdivision in Cambridge as the funding for this project was brought forward to the 2013/14 financial year.

A further $140,000 has been provided to maintain parks and reserves Levels of Service.

Remedial works at Lakes Karapiro and Arapuni of $428,000 have been deferred from 2013/14 to 2014/15.

Levels of Service and Measuring Performance

Public Library

Rationale – To provide opportunities and places for affordable learning and leisure which the community sees as a valuable public service.

Level of Service	Performance Measure	Performance Target	
The community is satisfied with the service provided.	% of residents who are satisfied with the library service (Community Survey).	Cambridge	95 %
		Te Awamutu	90%
Our library services and facilities meet the needs of the community.	% of users surveyed who agreed the library offered the resource they were looking for.	85%	
	% of population who are active library members (library card used in past 2 years).	55%	
Library opening hours support learning and recreation.	Library opening hours meet the national standards of being open every weekday, Saturdays and 1 or more evenings per week.	Yes	
The library service provides an adequate quantity of recreational and educational material.	Library collection meets the LIANZA[3] standard of 3 items per resident.	Standard met	

3. *Library and Information Association of New Zealand Aotearoa.*

Parks and Reserves

Rationale – To enhance the Waipa environment by providing multi-purpose open spaces for opportunities for health and recreation.

Level of Service	Performance Measure	Performance Target
The community is satisfied with the service provided.	% of residents who are satisfied with parks and reserves (Community Survey).	95%
The unique tree heritage of the district is preserved and enhanced.	% of pro-active annual preventative tree maintenance programme[4] completed.	>90%
	Number of street trees planted per annum.	30
A range of parks and reserves are available for use and conveniently located.	% of urban residents located within 650m of publically available open space reserves.	100%
	Number of hectares of actively maintained[5] recreation land available for public use.	308ha
Parks and reserves offer a pleasant environment.	Number of complaints received regarding the cleanliness of parks and reserves.	<5

Cemeteries

Rationale – To ensure the availability of affordable and appropriately located places for burials and remembrance.

Level of Service	Performance Measure	Performance Target
We provide tranquil and aesthetically pleasing environments for remembrance.	% of residents who are satisfied with the cemeteries (Community Survey).	85%

4. *Maintenance Programme defined as: Pruning, thinning, removal of damaged limbs, planting.*
5. *Actively maintained recreation land includes: Amenity, Neighbourhood, Premier and Sport category land.*

Public Toilets

Rationale – To ensure an affordable network of public toilets is accessible to both the community and visitors to the district.

Level of Service	Performance Measure	Performance Target
The community is satisfied with the service provided.	% of residents who are satisfied with public toilets (Community Survey).	90%
Public toilets are well maintained.	Number of service request calls regarding toilet maintenance.	<60
Public toilets are accessible and conveniently located.	% of toilets that have disabled access.	70%
	% of places of high public use where public toilets are provided[6].	96%

Swimming Pools

Rationale – To provide affordable public swimming pools that provide opportunities for the community to increase its water safety skills, health and recreational wellbeing.

Level of Service	Performance Measure	Performance Target
The community is satisfied with the service provided.	% of residents who are satisfied with the swimming pools (Community Survey).	85%
Public swimming pools are accessible.	Number of weeks per year that council pools are open.	Te Awamutu 50 weeks
		Cambridge 20 weeks
	Number of occurrences pools are closed for more than 3 hours following an unscheduled closure.	4
Pools are safe and clean.	% of council pools with Poolsafe accreditation[7].	50%

6 *High Public Use defined as: locations used by significant numbers of the public for congregation for long periods of time.*
7 *Poolsafe Accreditation is a measure of minimum standards for: swimming pool supervision, water quality, lifeguard qualifications & training, and Health & Safety.*

Community Land and Buildings

Rationale – Provision of venues within communities to support social and recreational interaction.

Level of Service	Performance Measure	Performance Target
Land and buildings are fit for use.	Number of complaints received regarding cleanliness of halls.	<5
Land and building maintenance issues are resolved in a timely manner.	% of responses to emergency[8] issues regarding land and buildings within 2 hours.	100%

Pensioner Housing

Rationale – To provide secure and safe affordable housing in a communal environment for aged persons with limited means.

Level of Service	Performance Measure	Performance Target
Pensioner housing is provided at a reduced rate while ensuring no rate payer subsidy.	% of pensioner housing units whose rental fees are at 75% of market rates as per the Pensioner Housing Policy.	80%
Pensioner housing is fit for purpose.	% of tenants who are satisfied with the standard of pensioner housing.	90%
Housing is provided to an appropriate standard.	Response to emergency[9] issues regarding pensioner housing within 2 hours.	100%

Waste Management and Minimisation

Rationale: Provision of a convenient collection service that diverts recyclable waste from landfill.

Level of Service	Performance Measure	Performance Target
Recycling services are convenient and appropriate.	% of residents who are satisfied with the kerbside/roadside recycling services (Community Survey).	85%

8 *Emergency issues defined as Health & Safety/Public Safety issue.*
9 *Emergency Issues defined as Health & Safety/Pensioner Safety issue.*

Museums

Rationale – To provide opportunities and places for affordable cultural learning and leisure which the community sees as a valuable public service.

Level of Service	Performance Measure	Performance Target
The community is satisfied with the research services provided by the museums.	% of research applicants who were satisfied with the service provided.	95%
Museums exhibitions and events meet visitor expectations.	% visitors surveyed found exhibitions interesting and informative.	85%
Museum (TA) delivers quality "Learning Experiences Outside The Classroom" education programmes to schools.	% of "Learning Experiences Outside The Classroom" school/participants satisfied with delivered programmes.	85%

DID YOU KNOW

WE HAVE OVER **155,000** **ITEMS IN** OUR LIBRARY

THERE ARE OVER **16,804** **VISITORS** TO OUR MUSEUMS EACH YEAR.

WE OWN **TWO SWIMMING POOLS**

40 **PUBLIC TOILETS**

18 **DISTRICT HALLS**

10 **CEMETERIES**

Statement of Cost of Service

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
REVENUE				
Fees and Charges:				
Mighty River Domain	556	582	586	(4)
District Museums	105	112	116	(4)
District Libraries	242	244	246	(2)
District Pool Te Awamutu	306	-	315	(315)
Cemeteries	207	159	162	(3)
Public Toilets	32	29	33	(4)
Properties	777	848	862	(14)
Pensioner Housing & Own your Own Housing	788	797	797	-
Rural Fire/Civil Defence	90	90	-	90
Waste Management	149	153	153	-
TOTAL REVENUE	3,252	3,014	3,270	(256)
OPERATING EXPENDITURE				
Parks and Reserves	4,030	4,778	4,793	(15)
Mighty River Domain	1,102	1,160	1,229	(69)
District Museums	850	870	897	(27)
District Libraries	1,561	1,657	1,636	21
District Pool Te Awamutu	1,947	1,451	1,854	(403)
District Pool Cambridge	386	300	19	281
Heritage	332	392	268	124
Cemeteries	280	285	278	7
Public Toilets	555	548	549	(1)
Properties	2,180	1,133	778	355
Pensioner Housing & Own your Own Housing	777	801	829	(28)
Forestry	87	79	60	19
Rural Fire/Civil Defence	292	289	366	(77)
Waste Management	1,595	1,570	1,643	(73)
National Cycle Centre of Excellence	64	67	67	-
TOTAL EXPENDITURE	16,038	15,380	15,266	114
OPERATING NET COST OF SERVICE	**(12,786)**	**(12,366)**	**(11,996)**	**(370)**
CAPITAL EXPENDITURE AND DEBT REPAYMENT				
Capital Expenditure (excluding Vested)	2,611	8,284	18,208	(9,924)
Debt Repayment (Internal)	930	1,784	1,377	407
TOTAL CAPITAL EXPENDITURE AND DEBT REPAYMENT	3,541	10,068	19,585	(9,517)

Capital Expenditure

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Cambridge Town Pool Development	-	-	10,860	(10,860)
Parks Renewals	46	47	47	-
Buffer Reserve Land Purchase	-	900	900	-
Peat Lake Programme	651	446	446	-
Heritage Sites	4	-	-	-
Pa Sites	68	53	53	-
Maungatautari Project	60	21	21	-
Lake Serpentine - Land Purchase and Development	285	-	-	-
Cambridge Town Belt	21	85	85	-
Kihikihi Domain Development	59	-	-	-
Karapiro / Arapuni Lakes Programme	-	502	74	428
Playground Equipment & Safety Surfaces Renewal	37	45	45	-
Parks Structure Renewals	7	3	3	-
Cambridge Motor Park - Upgrade Work	40	35	37	(2)
Taylor/Vogel Street Development - Property	-	50	-	50
Grace Avenue Development - Property	580	-	1,000	(1,000)
Addison Street Development - Property	20	620	-	620
Karapiro Minor Assets (Don Rowlands Centre)	10	10	11	(1)
Maintain Retaining Walls - Mighty River Domain	55	-	-	-
Replacement of Existing Power Boxes - Mighty River Domain	7	-	12	(12)
Playground and Rope Courses - Renewal - Mighty River Domain	8	-	-	-
Plant Replacement - Mighty River Domain	5	43	37	6
Purchase of Own Your Own Units	-	134	-	134
Renew Pensioner Housing - Palmer Street	-	-	847	(847)
Pensioner Housing Carpark Renewal	-	10	6	4
Plant Replacement - Rural Fire	-	32	32	-
Purchase of land for Te Awamutu Western Arterial	30	698	318	380
Cambridge Water Tower - Upgrade	-	57	21	36
Albert Park Grandstand	40	660	-	660
Te Awamutu Library and Museum Complex	257	2,968	2,912	56
Library Books Cambridge	133	141	144	(3)
Library Books Te Awamutu	121	141	138	3
Upgrade Site Office Facility - Mighty River Domain	-	85	85	-
Children's Playground - Mighty River Domain	-	60	-	60
Waipuke Reserve (Gecks) Development	2	113	74	39
Property Refurbishments	65	-	-	-
Cambridge Pool - Asset Renewals	-	325	-	325
TOTAL CAPITAL EXPENDITURE	2,611	8,284	18,208	(9,924)

Capital expenditure has been presented in this Funding Impact Statement in accordance with Section 3 of Schedule 10 of the Local Government Act which requires us to show that we have budgeted to meet additional demand, improve levels of service and replace existing assets. As some projects fit more than one of those criteria they have been grouped as to the primary purpose of the expenditure as per the legislation.

The portion of capital expenditure that specifically relates to growth is shown below.

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Growth expenditure to meet additional demand	62	1,262	2,330	(1,068)

Funding Impact Statement

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	5,303	5,685	5,652	33
Targeted rates (other than a targeted rate for water supply)	7,425	7,828	7,738	90
Subsidies and grants for operating purposes	12	22	12	10
Fees, charges, and targeted rates for water supply	3,240	2,992	3,258	(266)
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-
Total sources of operating funding (A)	15,980	16,527	16,660	(133)
Applications of operating funding				
Payments to staff and suppliers	11,871	12,400	12,194	206
Finance costs	469	548	742	(194)
Internal charges and overheads applied	2,004	2,105	2,217	(112)
Other operating funding applications	315	318	316	2
Total applications of operating funding (B)	14,659	15,371	15,469	(98)
Surplus (deficit) of operating funding (A - B)	1,321	1,156	1,191	(35)
Sources of capital funding				
Subsidies and grants for capital expenditure	284	96	4,787	(4,691)
Development and financial contributions	960	629	629	-
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding (C)	1,244	725	5,416	(4,691)
Applications of capital funding				
Capital expenditure				
- to meet additional demand	-	900	900	-
- to improve the level of service	2,197	6,096	16,782	(10,686)
- to replace existing assets	414	1,288	526	762
Increase (decrease) in reserves	(46)	(6,403)	(11,601)	5,198
Increase (decrease) of investments	-	-	-	-
Total applications of capital funding (D)	2,565	1,881	6,607	(4,726)
Surplus (deficit) of capital funding (C - D)	(1,321)	(1,156)	(1,191)	35
Funding balance ((A - B) + (C - D))	-	-	-	-

Roads and Footpaths

What we do

This group of activities covers most of our work in the road corridor, including road and footpath construction and maintenance, road safety, cycling and walking, car parks, street lights and passenger transport.

Key Projects for 2014/15

- Sealing McCandlish Road, Middle Road, Grove Road and Waterworks Road.
- Additional funding of $278,000 has been provided for the Appleby Road walkway/cycleway and design of the Appleby Road extension.
- Improving street lighting standards in urban areas (possibly using LED technology).
- Review design for the upgrading of Victoria Road (Hamilton Road to Victoria Interchange/Waikato Expressway).
- Implementing the Town Concept Plan for Cambridge.
- Review of the Waipa Integrated Transport Strategy.
- Investigating future opportunities of sections of roads through Cambridge that are currently State Highway and expected to become local roads once the NZTA's Waikato Expressway project is complete.
- State Highway 1/Shakespeare Street intersection upgrade.

Changes from the 10-Year Plan 2012-22

The New Zealand Transport Agency (NZTA) portion for funding the Cambridge bypass interchange was brought forward into the 2013/14 financial year.

There has been a reduction in NZTA subsidy for subsidised roading projects from what was indicated in the 10-Year Plan 2012-22. The major impact (of $278,000) is on the renewal work undertaken (road rehabilitation and resurfacing works) which will be assessed as part of the next asset management plan review for the 2015-25 Long Term Plan.

There has been considerable public interest in retaining the temporary roundabout installed at the intersection of State Highway 1 and Shakespeare Street on a permanent basis. The roundabout was initially intended to assist in maintaining traffic flows in Cambridge while the Victoria Street bridge closed for repairs for a number of months. On-going discussions have been held with NZTA (the controlling authority for State Highway 1) towards installing a permanent roundabout. These discussions had not concluded when Council made its final decisions with respect to this Annual Plan; however Council considered it prudent to make a $2.1 million capital expenditure provision toward construction of a permanent roundabout. This work could attract a 75 per cent NZTA subsidy.

Levels of Service and Measuring Performance

Rationale - Provision of a safe and convenient transport network that connects communities and supports district development.

Level of Service	Performance Measure	Performance Target
The existing network is well maintained.	% of residents who are satisfied with the levels of road maintenance (Community Survey).	80%
	% of residents who are satisfied with the maintenance of footpaths (Community Survey).	78%
We are responsive to roading issues raised by the community.	% of road & footpath issues responded to within 10 working days.	85%
A range of alternative transport options are available and promoted.	Public transport passenger numbers are increasing each year.	2% growth in patronage per year
	% (by length) of urban roads [10] which have a footpath on at least one side.	79.3%
Rural roads are suitable for volume and type of traffic.	% of rural roads[11] (by length) that meet road width standards.	49.9%
Parking is provided in appropriate locations.	% of residents who are satisfied with the provision of parking in the CBD areas (Community Survey).	75%
Roads are designed and managed to reduce the risk of harm to users.	% of residents who are satisfied with the safety of the roads (Community Survey).	80%
	Number of fatal and serious crash numbers on Waipa Local roads[12] per annum (five year average).	15[13]

10. *Urban roads defined as: those with a speed limit of 70 kilometres per hour or less.*
11. *Rural roads defined as: those with a speed limit of 80 kilometres per hour or more*
12. *Includes all urban and rural roads and excludes State Highways*
13. *This target should read 'less than 15', however, it was incorrectly included in the 10-Year Plan. An amendment to the 10-Year Plan would be required to correct it.*

Statement of Cost of Service

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
REVENUE				
Fees, charges and NZTA subsidy	8,130	7,852	6,765	1,087
TOTAL REVENUE	8,130	7,852	6,765	1,087
OPERATING EXPENDITURE				
Depreciation and Amortisation	8,166	8,661	8,613	48
Activity Expenses	9,097	7,658	7,960	(302)
Overhead Allocation	1,076	989	1,165	(176)
Finance Costs	478	610	1,116	(506)
TOTAL EXPENDITURE	18,817	17,918	18,854	(936)
OPERATING NET COST OF SERVICE	**(10,687)**	**(10,066)**	**(12,089)**	**2,023**
CAPITAL EXPENDITURE AND DEBT REPAYMENT				
Capital Expenditure (excluding Vested)	12,254	12,799	11,374	1,425
Vested Assets	1,619	1,675	1,675	-
Debt Repayment (Internal)	1,218	1,379	1,435	(56)
TOTAL CAPITAL EXPENDITURE AND DEBT REPAYMENT	15,091	15,853	14,484	1,369

Capital Expenditure Table

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Non Subsidised Roading Projects				
Footpath Renewals	309	330	320	10
Amenity Lighting Renewals	41	2	2	-
Car Park Renewals	52	75	75	-
Seal Extensions	508	550	517	33
New Footpaths	139	144	144	-
Car Park Improvements	77	80	80	-
Town Concept Plans Implementation	500	320	320	-
Cambridge North Capital Projects	10	1,545	1,067	478
Victoria Road, Cambridge - Interchange Contribution	1,600	-	427	(427)
Passenger Transport Infrastructure	9	16	16	-
Street Light Improvements	34	213	213	-
Urban Upgrades - Development Related	52	53	53	-
Cycling Projects District Wide	52	53	53	-
CBD Accessibility Improvements	100	-	-	-
Subsidised Roading Projects				
Drainage Renewals	102	215	234	(19)
Pavement Rehabilitation	2,803	2,900	3,329	(429)
Structures Component Renewal	60	120	109	11
Traffic Services Renewals	14	25	25	-
Associated Improvements	200	100	293	(193)
Minor Improvements	567	631	620	11
Unsealed Road Metalling	111	115	115	-
Sealed Road Resurfacing	3,021	3,157	3,201	(44)
Bridge Renewals	400	-	-	-
Cambridge Bypass Roading Improvements	-	-	107	(107)
Guardrail Renewals	33	55	54	1
Shakespeare St - Tirau Rd Intersection Upgrade	-	2,100	-	2,100
Bridge Footpath Widening	1,460	-	-	-
TOTAL CAPITAL EXPENDITURE	12,254	12,799	11,374	1,425

Capital expenditure has been presented in this Funding Impact Statement in accordance with Section 3 of Schedule 10 of the Local Government Act which requires us to show that we have budgeted to meet additional demand, improve levels of service and replace existing assets. As some projects fit more than one of those criteria they have been grouped as to the primary purpose of the expenditure as per the legislation.

The portion of capital expenditure that specifically relates to growth is shown below.

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Growth Expenditure to meet additional demand	561	1,543	1,552	(9)

Funding Impact Statement

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	5,668	5,880	6,060	(180)
Targeted rates (other than a targeted rate for water supply)	5,011	5,148	5,361	(213)
Subsidies and grants for operating purposes	2,468	2,470	2,550	(80)
Fees, charges, and targeted rates for water supply	183	160	181	(21)
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receip	-	-	-	-
Total sources of operating funding (A)	13,330	13,658	14,152	(494)
Applications of operating funding				
Payments to staff and suppliers	6,620	6,754	7,054	(300)
Finance costs	478	610	1,116	(506)
Internal charges and overheads applied	1,076	989	1,165	(176)
Other operating funding applications	-	-	-	-
Total applications of operating funding (B)	8,174	8,353	9,335	(982)
Surplus (deficit) of operating funding (A - B)	5,156	5,305	4,817	488
Sources of capital funding				
Subsidies and grants for capital expenditure	5,479	5,222	4,035	1,187
Development and financial contributions	1,951	1,303	1,203	100
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding (C)	7,430	6,525	5,238	1,287
Applications of capital funding				
Capital expenditure				
- to meet additional demand	62	1,320	1,120	200
- to improve the level of service	5,274	4,527	2,791	1,736
- to replace existing assets	6,918	6,952	7,463	(511)
Increase (decrease) in reserves	332	(969)	(1,319)	350
Increase (decrease) of investments	-	-	-	-
Total applications of capital funding (D)	12,586	11,830	10,055	1,775
Surplus (deficit) of capital funding (C - D)	(5,156)	(5,305)	(4,817)	(488)
Funding balance ((A - B) + (C - D))	-	-	-	-

DID YOU KNOW

WE OWN AND MAINTAIN **1,070 kms** **OF ROAD** AND **93.6%** **OF THEM ARE SEALED**

THERE ARE **220 kms** OF **FOOTPATH** IN THE WAIPA DISTRICT

WE **OWN AND MAINTAIN** **227 BRIDGES** (INCLUDING STOCK AND UNDERPASS STRUCTURES) AND ALL STREET LIGHTS, ROAD SIGNS AND MARKER POSTS

Stormwater

What we do

Typically stormwater is rainfall that runs off roofs, roads and other surfaces and then into gutters and stormwater collection systems such as pipes, culverts, open drains/swales and detention structures.

Key Projects for 2014/15

- District wide pipe condition surveys to determine the condition of existing pipe and remaining useful life to ensure we manage our assets effectively.
- Developing a stormwater model to simulate flows within the stormwater network during various rainfall events and determine any additional capacity required.
- Minor remedial works of the existing gully at Alpha Street, Cambridge.
- Stormwater network development in Cambridge North.

Changes from the 10-Year Plan 2012-22

A new $60,000 project to review the level of service provision for maintenance of rural land drainage is included in this annual plan. This will inform the level of service provision and associated budgets to be included in the 2015-25 Long Term Plan.

Levels of Service and Measuring Performance

Rationale – To manage stormwater to limit unwanted impacts of flooding on the community and its effects in the environment.

Level of Service	Performance Measure		Performance Target
The community is satisfied with the service provided.	% of residents who are satisfied with the stormwater service (Community Survey).		85%
We are responsive during heavy rainfall events.	% of service requests responded to within agreed timeframe.	Emergencies within[14] 24 hours.	100%
		Minor works[15] within 2 working days.	80%
		General enquiries[16] within 10 working days.	90%
Stormwater is managed to minimise flooding of properties and roads.	Number of reported incidences of localised flooding on urban roads[17].		<5
	% of public open drains inspected annually[18].		10%

14. *Emergencies defined as: a stormwater event that constitutes a significant risk to public safety.*
15. *Minor works defined as: contract works, discharge, manhole, blocked drain, flooding private property.*
16. *General enquiries defined as: connections, swale drains.*
17. *Localised flooding defined as: surface water covers entire width of carriageway to a depth equal to or greater than 100 millimetres.*
18. *Inspection programme defined as: inspection of open drains to determine compliance with relevant legislation.*

Statement of Cost of Service

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
OPERATING EXPENDITURE				
Depreciation and Amortisation	977	990	1,070	(80)
Activity Expenses	1,166	858	853	5
Overhead Allocation	303	302	324	(22)
Finance Costs	30	61	293	(232)
TOTAL EXPENDITURE	2,476	2,211	2,540	(329)
OPERATING NET COST OF SERVICE	**(2,476)**	**(2,211)**	**(2,540)**	**329**
CAPITAL EXPENDITURE AND DEBT REPAYMENT				
Capital Expenditure (excluding Vested)	2,008	4,314	2,702	1,612
Vested Assets	1,298	624	624	-
Debt Repayment (Internal)	-	5	66	(61)
TOTAL CAPITAL EXPENDITURE AND DEBT REPAYMENT	3,306	4,943	3,392	1,551

Capital Expenditure Table

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Renewals	564	481	571	(90)
Storm Water Modelling	239	174	174	-
DW SW Pipe Condition & Asst Assessment & CCTV	301	74	54	20
Cambridge Deferred Residential SW Culverts	500	-	-	-
T6 St Ledger Road Stormwater Network Upgrades Concept Plan	74	82	-	82
Cambridge Deferred Residential Stormwater Works	330	3,503	1,903	1,600
TOTAL CAPITAL EXPENDITURE	2,008	4,314	2,702	1,612

Capital expenditure has been presented in this Funding Impact Statement in accordance with Section 3 of Schedule 10 of the Local Government Act which requires us to show that we have budgeted to meet additional demand, improve levels of service and replace existing assets. As some projects fit more than one of those criteria they have been grouped as to the primary purpose of the expenditure as per the legislation.

The portion of capital expenditure that specifically relates to growth is shown below.

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Growth Expenditure to meet additional demand	904	3,585	1,903	1,682

Funding Impact Statement

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	87	87	100	(13)
Targeted rates (other than a targeted rate for water supply)	2,090	2,068	2,381	(313)
Subsidies and grants for operating purposes	-	-	-	-
Fees, charges, and targeted rates for water supply	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-
Total sources of operating funding (A)	2,177	2,155	2,481	(326)
Applications of operating funding				
Payments to staff and suppliers	984	799	792	7
Finance costs	30	61	293	(232)
Internal charges and overheads applied	303	302	324	(22)
Other operating funding applications	-	-	-	-
Total applications of operating funding (B)	1,317	1,162	1,409	(247)
Surplus (deficit) of operating funding (A - B)	860	993	1,072	(79)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	63	289	289	-
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding (C)	63	289	289	-
Applications of capital funding				
Capital expenditure				
- to meet additional demand	904	3,585	1,903	1,682
- to improve the level of service	332	174	174	-
- to replace existing assets	772	555	625	(70)
Increase (decrease) in reserves	(1,085)	(3,032)	(1,341)	(1,691)
Increase (decrease) of investments	-	-	-	-
Total applications of capital funding (D)	923	1,282	1,361	(79)
Surplus (deficit) of capital funding (C - D)	(860)	(993)	(1,072)	79
Funding balance ((A - B) + (C - D))	-	-	-	-

DID YOU KNOW

THERE ARE **139 kms** OF **STORMWATER PIPES** IN WAIPA

OUR ASSETS ALSO INCLUDE **229 kms** OF **RURAL DRAINS** AND **SEVEN** ATTENUATION PONDS AND DAM STRUCTURES

WE NEED TO HOLD A **RESOURCE CONSENT** FROM WAIKATO REGIONAL COUNCIL TO **MANAGE STORMWATER**

Wastewater Treatment and Disposal

What we do

This activity includes the reticulation network for the collection of sewage and trade waste and its treatment and disposal.

Key Projects for 2014/15

- Renewal of existing wastewater pipes within the district.
- Continuing with the project to replace existing regional consents for the Te Awamutu wastewater treatment plant.
- Upgrade of the Te Awamutu sewer trunk main existing pipe to accommodate additional wastewater flows.
- District wide pipe condition surveys to determine condition of existing pipe and remaining useful life.

Changes from the 10-Year Plan 2012-22

$150,000 has been brought forward from the 2016/17 financial year to continue investigation and design work for the Cambridge pipe bridge upgrade.

Additional funding has been provided for the project management on the NIWA enhanced pond system of $40,000. This work was not foreseen at the time of preparing the 10-Year Plan 2012-22, and as such is a new project.

DID YOU KNOW

THERE ARE OVER **11,000** **PROPERTIES** CONNECTED TO OUR **SEWERAGE SYSTEMS**

WE TREAT OVER **3,082** **BILLION LITRES OF** SEWAGE EVERY YEAR

Levels of Service and Measuring Performance

Rationale – A reliable wastewater system that supports community health and minimises impacts on the environment.

Level of Service	Performance Measure		Performance Target
The community is satisfied with the service provided.	% of residents who are connected and are satisfied with the wastewater system (Community Survey).		95%
The impact of wastewater treatment and disposal upon the environment is minimised.	Number of times resource consent conditions are breached by Council.		Cambridge 0
			Te Awamutu 0
	Number of odour events triggering customer complaints[19].		24 or less
We provide the community with a reliable piped wastewater system (within agreed areas).	Number of reported disruptions to wastewater service[20].		<15
	% of service requests responded to within agreed timeframe.	Emergencies within[21] 24 hours.	100%
		Minor works[22] within 2 working days.	90%
		General Enquiries[23] within 10 working days.	90%

19 *Excludes complaints where the subsequent investigation showed the odour was not caused by our wastewater network.*
20 *Excludes disruptions where the subsequent investigation showed the event was not caused by our wastewater network. Multiple calls for the same event are classed as one reported disruption.*
21 *Emergencies defined as: A wastewater event that constitutes a significant risk to public health.*
22 *Minor works defined as: blocked sewer, broken sewer, leaks, contract works, overflow, rat problem, manholes.*
23 *General Enquiries defined as: Connections, Service Lines, Tradewaste.*

Statement of Cost of Service

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
REVENUE				
Fees and Charges	486	460	503	(43)
TOTAL REVENUE	486	460	503	(43)
OPERATING EXPENDITURE				
Depreciation and Amortisation	3,120	3,034	3,333	(299)
Activity Expenses	2,556	2,350	2,279	71
Internal Charges and Overheads	759	880	981	(101)
Finance Costs	74	129	154	(25)
TOTAL EXPENDITURE	6,509	6,393	6,747	(354)
OPERATING NET COST OF SERVICE	**(6,023)**	**(5,933)**	**(6,244)**	**311**
CAPITAL EXPENDITURE AND DEBT REPAYMENT				
Capital Expenditure (excluding Vested)	4,794	2,874	2,653	221
Vested Assets	1,833	344	344	-
Debt Repayment (Internal)	576	613	5	608
TOTAL CAPITAL EXPENDITURE AND DEBT REPAYMENT	7,203	3,831	3,002	829

Capital Expenditure Table

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Renewals	842	829	841	(12)
Reticulation	477	1,198	1,204	(6)
Plant and Pumps	407	404	315	89
Te Awamutu South Construction Plan (T7)	999	-	-	-
Cambridge Wastewater Treatment Plant Upgrade	1,000	-	-	-
Te Awamutu Wastewater Treatment Plant Upgrade	254	161	161	-
Cambridge North Deferred Residential	494	-	-	-
Pipe Condition Assessments & infiltration Study	198	132	132	-
Cambridge Upgrade Pipe Bridge	123	150	-	150
TOTAL CAPITAL EXPENDITURE	4,794	2,874	2,653	221

Capital expenditure has been presented in this Funding Impact Statement in accordance with Section 3 of Schedule 10 of the Local Government Act which requires us to show that we have budgeted to meet additional demand, improve levels of service and replace existing assets. As some projects fit more than one of those criteria they have been grouped as to the primary purpose of the expenditure as per the legislation.

The portion of capital expenditure that specifically relates to growth is shown below.

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Growth Expenditure to meet additional demand	1,574	455	365	90

Funding Impact Statement

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	340	331	351	(20)
Targeted rates (other than a targeted rate for water supply)	5,633	5,691	5,916	(225)
Subsidies and grants for operating purposes	-	-	-	-
Fees, charges, and targeted rates for water supply	486	460	503	(43)
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other rece	-	-	-	-
Total sources of operating funding (A)	6,459	6,482	6,770	(288)
Applications of operating funding				
Payments to staff and suppliers	2,423	2,258	2,187	71
Finance costs	74	129	154	(25)
Internal charges and overheads applied	759	880	981	(101)
Other operating funding applications	-	-	-	-
Total applications of operating funding (B)	3,256	3,267	3,322	(55)
Surplus (deficit) of operating funding (A - B)	3,203	3,215	3,448	(233)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	697	434	434	-
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding (C)	697	434	434	-
Applications of capital funding				
Capital expenditure				
- to meet additional demand	680	150	-	150
- to improve the level of service	2,711	200	172	28
- to replace existing assets	1,403	2,524	2,481	43
Increase (decrease) in reserves	(894)	775	1,229	(454)
Increase (decrease) of investments	-	-	-	-
Total applications of capital funding (D)	3,900	3,649	3,882	(233)
Surplus (deficit) of capital funding (C - D)	(3,203)	(3,215)	(3,448)	233
Funding balance ((A - B) + (C - D))	-	-	-	-

Water Treatment and Supply

What we do

This group of activities includes all the services involved in abstracting, treating, storing and distributing water to users through the reticulation network.

Key Projects for 2014/15

- District wide main replacement and upgrade.
- Replacement of existing Pukerimu water pipes.
- Completing Te Awamutu reservoir.
- Design for the replacement of existing Te Tahi – Papesch Road water pipes.
- Installation of water meters for Council properties and non-residential supplies for water demand management.
- District wide steel main replacement.
- Upgrades of existing treatment plants to adhere to the New Zealand Drinking Water Standards.
- District wide ridermain installation.

Changes from the 10-Year Plan 2012-22

The proposed Te Awamutu Reservoir is much larger than the original estimate to provide security of water supply, particularly for key industries, to have emergency supply available and to have 24 hours of treated water available at all times. A detailed commentary of changes to this project are provided in the key issues section on page 11 of this plan.

The Cambridge water supply model has been completed and has confirmed that Cambridge has 24-hour treated water storage; this has enabled the Cambridge reservoir renewal and upgrade project to be deferred. Timing for a new reservoir will be reassessed as part of the planning for the 2015-25 Long Term Plan.

There has been a timing change from 2013/14 financial year for the Hicks Road project as we work with the Waikato Regional Council to understand the implications of the Waikato Regional Plan on the future replacement of the water permit consents.

DID YOU KNOW

LAST YEAR WE TREATED **9.122 BILLION** LITRES OF WATER

WE **ARE REQUIRED TO GET CONSENTS** FROM WAIKATO REGIONAL COUNCIL TO TAKE THE **WATER WE PROVIDE TO OUR COMMUNITIES.**

OUR ASSETS INCLUDE:

SIX WATER TREATMENT PLANTS

13 PUMP STATIONS

14 RESERVOIRS

AND...

548 KILOMETRES OF PIPES

Levels of Service and Measuring Performance

Rationale - Provide a reliable supply of water sufficient to meet residential and industry needs which supports district development.

Level of Service	Performance Measure		Performance Target
The community is satisfied with the service provided.	% of residents who are satisfied with the water supply (Community Survey).		90%
We provide the community (within agreed areas) with a reliable supply of drinking water.	% of service requests responded to within timeframes.	Emergencies within[24] 24 hours.	100%
		Minor works[25] within 2 working days.	90%
		General Enquiries[26] within 10 working days.	90%
Water provided at agreed pressures within each water supply area.	Number of reported issues with water pressure.		<100
Each water supply has 24hrs worth of storage for emergencies as per NZDWS[27] recommendation.	Number of the 4 water supplies [28] with 24 hours of storage for treated water.		1
Water is safe to drink.	% of water quality sample results that comply with Drinking Water Standards New Zealand.		80%
Water looks and tastes good.	Number of complaints regarding the quality of the water.		<40

24 *Emergencies defined as: Firefighting availability and total loss of supply.*
25 *Minor works defined as: broken water main, contract works, leak quality, supply.*
26 *General Enquiries defined as: connections, locations, meters, requests to buy water, sprinkler ban.*
27 *NZDWS – New Zealand Drinking Water Standards.*
28 *Water supplies defined as: Cambridge & Karapiro, Te Awamutu & Pirongia, Kihikihi, Pukerimu.*

Statement of Cost of Service

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
REVENUE				
Fees, charges and targeted rates for water supply	5,416	5,790	5,673	117
TOTAL REVENUE	5,416	5,790	5,673	117
OPERATING EXPENDITURE				
Depreciation and Amortisation	3,652	3,844	3,858	(14)
Activity Expenses	4,473	4,566	3,975	591
Internal Charges and Overheads	379	268	915	(647)
Finance Costs	7	7	40	(33)
TOTAL EXPENDITURE	8,511	8,685	8,788	(103)
OPERATING NET COST OF SERVICE	**(3,095)**	**(2,895)**	**(3,115)**	**220**
CAPITAL EXPENDITURE AND DEBT REPAYMENT				
Capital Expenditure (excluding Vested)	6,338	6,950	3,017	3,933
Vested Assets	1,509	527	602	(75)
TOTAL CAPITAL EXPENDITURE AND DEBT REPAYMENT	7,847	7,477	3,619	3,858

Capital Expenditure Table

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Renewals	2,270	342	304	38
Cambridge Reservoir Renewals & Upgrades	10	-	81	(81)
Cambridge Hicks Rd WTP Upgrade	150	1,164	-	1,164
Te Awamutu New Reservoir/Water Storage	2,438	2,630	-	2,630
Karapiro Rising Main	50	70	70	-
Pukerimu Water Supply - Upgrade Supply to Airport	-	75	75	-
District Wide - Water Modelling	65	-	-	-
District Wide Zone Identification	-	338	338	-
District Wide Main Replacement & Upgrade	369	382	382	-
District Wide Rider Main Installation	218	226	226	-
District Wide Steel Main Replacement & Upgrades	113	284	284	-
Replacement of Pukerimu Piping	358	591	591	-
Te Awamutu Pressure Management	15	68	-	68
Drinking Water Compliance	114	142	323	(181)
DW Leak & Condition Investigation	70	20	-	20
DW Reservoirs Investigation & Condition Assessment	10	216	16	200
Water Meters - New and Replacement	88	402	402	-
TOTAL CAPITAL EXPENDITURE	6,338	6,950	3,092	3,858

Capital expenditure has been presented in this Funding Impact Statement in accordance with Section 3 of Schedule 10 of the Local Government Act which requires us to show that we have budgeted to meet additional demand, improve levels of service and replace existing assets. As some projects fit more than one of those criteria they have been grouped as to the primary purpose of the expenditure as per the legislation.

The portion of capital expenditure that specifically relates to growth is shown below.

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Growth Expenditure to meet additional demand	210	164	233	(69)

Funding Impact Statement

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	379	403	408	(5)
Targeted rates (other than a targeted rate for water supply)	3,707	3,978	3,991	(13)
Subsidies and grants for operating purposes	-	-	-	-
Fees, charges, and targeted rates for water supply	5,416	5,790	5,673	117
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other rec	-	-	-	-
Total sources of operating funding (A)	9,502	10,171	10,072	99
Applications of operating funding				
Payments to staff and suppliers	3,998	4,447	3,857	590
Finance costs	7	7	40	(33)
Internal charges and overheads applied	379	268	915	(647)
Other operating funding applications	7	7	7	-
Total applications of operating funding (B)	4,391	4,729	4,819	(90)
Surplus (deficit) of operating funding (A - B)	5,111	5,442	5,253	189
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	574	286	286	-
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding (C)	574	286	286	-
Applications of capital funding				
Capital expenditure				
- to meet additional demand	210	70	152	(82)
- to improve the level of service	3,194	4,819	1,062	3,757
- to replace existing assets	2,934	2,061	1,803	258
Increase (decrease) in reserves	(653)	(1,222)	2,522	(3,744)
Increase (decrease) of investments	-	-	-	-
Total applications of capital funding (D)	5,685	5,728	5,539	189
Surplus (deficit) of capital funding (C - D)	(5,111)	(5,442)	(5,253)	(189)
Funding balance ((A - B) + (C - D))	-	-	-	-

Support Services

What we do

This group provides a range of specialist skills and support services, including customer support, financial management, human resources, information services, legal and corporate support, and property management.

Key Projects for 2014/15

- Computer software and hardware renewals and upgrades to ensure our computer systems are up-to-date and reliable.
- Vehicle and other plant renewals to ensure our plant and vehicles are up-to-date and reliable.
- Construct a new animal pound in Te Awamutu.

Changes from the 10-Year Plan 2012-22

The website redevelopment and re-launch was achieved significantly below budget utilising a website template based system deployed by other councils. This allowed for additional development and enhancement including on line payment options previously scoped as part of on-going development. The allocation for the 2014/15 financial year is sufficient to meet on-going development with a view that future funding requirements for this project will be further considered during the preparation of the 2015-25 Long Term Plan.

The urban aerial photography project was originally undertaken on a two-yearly cycle and Council has decided to move to a three-yearly cycle (as is common with other councils). This has required a change in timing of the costs of this project with the $120,000 moving into the 2014/15 financial year.

Statement of Cost of Service

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
REVENUE				
Fees and Charges	7	20	29	(9)
TOTAL REVENUE	7	20	29	(9)
OPERATING EXPENDITURE				
Employee Related Expenses	5,273	5,312	5,501	(189)
Depreciation and Amortisation	1,273	1,113	1,425	(312)
Activity Expenses	3,935	4,150	3,894	256
Finance Costs	(82)	(30)	(31)	1
TOTAL EXPENDITURE	10,399	10,545	10,789	(244)
OPERATING NET COST OF SERVICE	**(10,392)**	**(10,525)**	**(10,760)**	**235**
CAPITAL EXPENDITURE AND DEBT REPAYMENT				
Capital Expenditure (excluding Vested)	1,464	2,239	2,294	(55)
Debt Repayment	339	300	601	(301)
TOTAL CAPITAL EXPENDITURE AND DEBT REPAYMENT	1,803	2,539	2,895	(356)

Capital Expenditure Table

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Computer Hardware Renewals & Upgrades	651	437	390	47
Computer Software Upgrades	62	568	405	163
Plant	594	500	485	15
Buildings	82	634	854	(220)
Carparks Renewals	55	-	-	-
Web Strategy	20	100	160	(60)
TOTAL CAPITAL EXPENDITURE	1,464	2,239	2,294	(55)

Capital expenditure has been presented in this Funding Impact Statement in accordance with Section 3 of Schedule 10 of the Local Government Act which requires us to show that we have budgeted to meet additional demand, improve levels of service and replace existing assets. As some projects fit more than one of those criteria they have been grouped as to the primary purpose of the expenditure as per the legislation.

The portion of capital expenditure that specifically relates to growth is shown below.

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Growth Expenditure to meet additional demand	-	40	40	-

Funding Impact Statement

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	306	314	386	(72)
Targeted rates (other than a targeted rate for water supply)	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees, charges, and targeted rates for water supply	7	20	29	(9)
Internal charges and overheads recovered	10,406	10,260	11,072	(812)
Local authorities fuel tax, fines, infringement fees, and other receip	-	-	-	-
Total sources of operating funding (A)	10,719	10,594	11,487	(893)
Applications of operating funding				
Payments to staff and suppliers	9,204	9,455	9,388	67
Finance costs	(82)	(30)	(31)	1
Internal charges and overheads applied	-	-	-	-
Other operating funding applications	-	-	-	-
Total applications of operating funding (B)	9,122	9,425	9,357	68
Surplus (deficit) of operating funding (A - B)	1,597	1,169	2,130	(961)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding (C)	-	-	-	-
Applications of capital funding				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	131	1,273	1,374	(101)
- to replace existing assets	1,333	966	920	46
Increase (decrease) in reserves	133	(1,070)	(164)	(906)
Increase (decrease) of investments	-	-	-	-
Total applications of capital funding (D)	1,597	1,169	2,130	(961)
Surplus (deficit) of capital funding (C - D)	(1,597)	(1,169)	(2,130)	961
Funding balance ((A - B) + (C - D))	-	-	-	-

Financial Planning

Statement of Prospective Financial Information

The financial information contained within this plan is prospective financial information which complies with the Financial Reporting Standard 42 (FRS). FRS42 sets the principle and specifies minimum disclosures for the preparation and presentation of general purpose prospective financial information. The purpose of this financial information is to enable the public to participate in the decision making process as to the services that we will provide over the financial year 2014/15, and to provide a broad accountability mechanism for Council to the community. The financial information may not be appropriate for purposes other than those described.

In relation to the FRS42, the financial year 2014/15 is considered to be a 'forecast year' 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 depending upon the circumstances that arise during the period.

The forecast financial information has been prepared in accordance with Council's current policies which comply with the New Zealand International Financial Reporting Standards.

We are responsible for the Prospective Financial Statements, including the appropriateness of the underlying assumptions and all other required disclosures.

Use of Prior Year Surpluses

Following concerns raised by some ratepayers about the higher than expected rates increases for the 2012/13 year council made the following resolution at its meeting on 28 August 2012:

> *That the Chief Executive be instructed to investigate and report on options, and the associated implications, to achieve net rate savings of $800,000 in the 2013/14 year, through $400,000 of savings in the current 2012/13 financial year and $400,000 in the 2013/14 financial year (being Year 2 of Council's 10-Year Plan 2012-22), such report to be made in the first instance to the Finance and Corporate Committee prior to consideration by Council;*

Staff recommended spreading the benefit of the $800,000 over 3 years to smooth the impact of rates increases each year, rather than having a one-off rate saving in 2013/14.

At the Council meeting on 27th November 2012 it was resolved that:

> *The Chief Executive be instructed to ensure that $800,000 of savings from the 2012/13 and 2013/14 financial years be applied in the amounts of $400,000 in 2013/14 and $200,000 in each of the 2014/15 and 2015/16 years to smooth out the impact on rate increases, and that these changes be effected as part of the relevant Annual Plan and 10-Year Plan processes.*

$200,000 of these savings have been taken into account to fund 2014/15 district wide operating expenditure.

In the 2012/13 year Council realised a general funds cash surplus of $454,000 against a break even budget. These funds have been used to reduce the amount of rates revenue required for the 2014/15 year.

Funding of Operating Expenditure

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

The reasons for not fully funding selected operating expenses are detailed below:

Infrastructural Assets

The value of assets written off as a result of the renewal of infrastructural assets is not funded in the current or future years. The following group of activities are affected:

Roads and Footpaths	$907,000
Stormwater	$59,100
Water Treatment and Supply	$118,300
Wastewater Treatment and Disposal	$91,400

These estimates were based on trends relating to asset write-offs over the preceding three years.

Community Services and Facilities and Support Services

We do not fund depreciation from rates for buildings and improvements where future renewals are to be funded from community sources or raising new debt. This type of facility is primarily community occupied, has a life in excess of 50 years and renewal would only occur if future generations so decided. The amount of depreciation not funded in 2014/15 is $576,500.

Forestry

We have an investment in forestry and generate income from logging sales and expenditure to maintain and manage the forest. The income and expenditure do not necessarily match each year, with some years having high sales and other years no sales. To ensure that there is no flow on impact to ratepayers this activity is managed through a reserve account which over a number of years is forecast to show a surplus.

Pensioner Housing

We have an investment in residential housing and generate income from rent and expenditure to maintain and manage the properties. The income and expenditure do not necessarily match each year and to ensure that there is no flow on impact to ratepayers this activity is managed through a reserve account to ensure that any rents collected are used for the benefit of the property and there is no need for rates funding.

Operating Surplus

Our operating surplus reflected on page 59 is the result of income funding asset development, and various non-cash items such as revaluation gains, being included in the Statement of Comprehensive Income in line with accounting requirements. We set rates and fees and charges income at the level required to meet our operating costs.

Prospective Statement of Comprehensive Income for the Year Ending 30 June 2015

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
OPERATING INCOME				
Rates, exluding targeted water supply rates	42,888	44,531	45,814	(1,283)
Fees, charges, and targeted rates for water supply	12,931	12,486	12,852	(366)
Reserve contributions	960	629	629	-
Development contributions	3,285	2,312	2,212	100
Gain on revaluation of investment properties & forestry	429	406	406	-
Vested assets	6,258	3,170	3,245	(75)
Discovered assets	1,900	-	-	-
Finance income	318	269	169	100
Subsidies and Grants	8,242	7,844	11,414	(3,570)
Other revenue	325	325	325	-
Total Operating Income	77,536	71,972	77,066	(5,094)
OPERATING EXPENDITURE				
Employee benefit expenses	15,964	16,710	16,541	169
Depreciation & amortisation	18,594	19,111	19,733	(622)
Other expenses	28,341	25,054	24,758	296
Finance costs	1,040	1,417	2,428	(1,011)
Total Operating Expenditure	63,939	62,292	63,460	(1,168)
OPERATING SURPLUS	13,597	9,680	13,606	(3,926)
Other Comprehensive Income recognised directly in Equity				
Property Plant and Equipment				
Revaluation gains/(losses) taken to equity	92,177	36,990	46,003	(9,013)
Cash flow hedges	378	223	223	-
Total Other Comprehensive Income for the year	92,555	37,213	46,226	(9,013)
Total Comprehensive Income for the year	106,152	46,893	59,832	(12,939)

Any operating surpluses generally come from non-cash items; we budget for a general funds cash breakeven position. The Statement of Comprehensive Income also includes significant infrastructural revaluations which are also non-cash items.

Prospective Statement of Changes in Equity for the Year Ending 30 June 2015

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Balance at 1 July	1,126,828	1,232,980	1,331,294	(98,314)
Total comprehensive income previously reported	106,152	46,893	59,832	(12,939)
	1,232,980	**1,279,873**	**1,391,126**	**(111,253)**

Prospective Statement of Financial Position as at 30 June 2015

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
ASSETS				
Current Assets				
Cash and cash equivalents	3,325	2,159	2,317	(158)
Trade and other receivables	4,213	3,549	3,072	477
Other financial assets	208	208	-	208
Total Current Assets	7,746	5,916	5,389	527
Non Current Assets				
Property plant and equipment	1,233,430	1,288,484	1,419,676	(131,192)
Intangible Assets	701	1,214	1,604	(390)
Forestry Assets	1,294	1,294	1,787	(493)
Other financial assets	2,725	2,725	2,764	(39)
Investment Properties	14,943	13,165	11,905	1,260
Total Non Current Assets	1,253,093	1,306,882	1,437,736	(130,854)
Total Assets	1,260,839	1,312,798	1,443,125	(130,327)
LIABILITIES				
Current Liabilities				
Trade and other payables	11,869	6,205	7,204	(999)
Provisions	76	83	91	(8)
Employee benefit liabilities	1,195	1,163	1,164	(1)
Borrowings	300	300	-	300
Total Current Liabilities	13,440	7,751	8,459	(708)
Non Current Liabilities				
Derivative financial instruments	761	538	419	119
Provisions	658	636	621	15
Borrowings	13,000	24,000	42,500	(18,500)
Total Non Current Liabilities	14,419	25,174	43,540	(18,366)
Total Liabilities	27,859	32,925	51,999	(19,074)
EQUITY				
Retained Earnings	350,449	359,599	350,350	9,249
Other reserves	882,531	920,274	1,040,776	(120,502)
Total Equity	1,232,980	1,279,873	1,391,126	(111,253)

Prospective Statement of Cash Flow for the Year Ending 30 June 2015

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Cash Flows from Operating Activities				
Receipts from rates revenue	42,888	44,531	45,814	(1,283)
Interest received	318	269	169	100
Receipts from other revenue	25,351	24,260	27,337	(3,077)
Payments to suppliers and employees	(38,815)	(42,675)	(41,489)	(1,186)
Interest Paid	(1,040)	(1,417)	(2,428)	1,011
Net Cash Flow from Operating Activities	**28,702**	**24,968**	**29,403**	**(4,435)**
Cash Flows from Investing Activities				
Proceeds from sale of property, plant and equipment	-	-	1,050	(1,050)
Proceeds from sale of investment property	-	4,968	2,770	2,198
Purchase of intangible assets	(123)	(668)	(565)	(103)
Purchase of property, plant and equipment	(26,787)	(40,764)	(38,658)	(2,106)
Purchase & Development of investment property	(600)	(670)	(1,000)	330
Net Cash Flow from Investing Activities	**(27,510)**	**(37,134)**	**(36,403)**	**(731)**
Cash Flows from Financing Activities				
Proceeds from borrowings	7,000	11,000	13,000	(2,000)
Repayment of borrowings	(16,000)	-	(6,000)	6,000
Net Cash Flow from Financing Activities	**(9,000)**	**11,000**	**7,000**	**4,000**
Net (decrease)/increase in cash and cash equivalents	(7,808)	(1,166)	-	(1,166)
Cash and cash equivalents at the beginning of the year	11,133	3,325	2,317	1,008
Cash & cash equivalents at the end of the year	**3,325**	**2,159**	**2,317**	**(158)**

Statement of Borrowing for the Year Ending 30 June 2015

		2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Movements in Borrowings					
Opening Balance		22,300	13,300	35,500	(22,200)
Net Loans Raised/(Repaid)		(9,000)	11,000	7,000	4,000
Closing Balance		13,300	24,300	42,500	(18,200)
Current Portion of External Debt		300	300	-	300
Term Portion of External Debt		13,000	24,000	42,500	(18,500)
		13,300	24,300	42,500	(18,200)
The above represents the level of external borrowing but this could fluctuate depending on future use of reserves					
Policy Compliance					
Net operating cashflow to interest expense	>4	27.4	17.6	10.2	7.3
Interest expense as % of rates and fees and charges revenue	10%	1.6%	2.2%	3.7%	-1.5%
Dollar rates and fees and charges revenue	000's	63,807	64,765	65,556	(791)
Interest expense	000's	1,040	1,417	2,428	(1,011)
Net cashflow from operating activities excluding external funding	000's	28,448	24,871	24,878	(7)

Operating Expenditure Variations to 10-Year Plan

	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Governance Reduction in overhead allocation. Additional costs in Strategic Planning relating to the District Plan and re-allocation of staff. Increase in employee related expenses.	7,190	6,908	282
Planning and Regulatory Reduction in Resource Management revenue offset by reductions in employee related expenses for Building Control and overhead costs across all activities.	2,045	2,051	(6)
Community Services and Facilities Change in timing of the development and sale of Cambridge properties has resulted in the gain on sale being reduced by $177k in the 2014/15 year. Additional funding for Parks and Reserves of $125k to ensure current levels of service are maintained in the district.	12,366	11,996	370
Roads and Footpaths Change in subsidy from NZTA, some relates to timing changes for capital projects such as Victoria Street interchange and Shakespeare St - Tirau Rd Intersection Upgrade. There have also been reductions in overheads and interest costs.	10,066	12,089	(2,023)
Stormwater Reduction in interest and depreciation costs due to the timing of capital work.	2,211	2,540	(329)
Wastewater Treatment and Disposal Depreciation cost lower due to timing of capital works and the impact of revaluations.	5,933	6,244	(311)
Water Treatment and Supply Slight increase in revenue due to increase in network charges.	2,895	3,115	(220)
Support Services Digitisation project, change in timing. Reduction in overhead allocation due to reduced costs.	265	(312)	577
	42,971	44,631	(1,660)

Capital Expenditure Programme

	2013/14 Forecast $000	2014/15 Annual Plan $000	2014/15 LTP $000	2014/15 Variance $000
Projects				
Governance	58	-	-	-
Community Services and Facilities	2,611	8,284	18,208	(9,924)
Roads and Footpaths	13,873	14,474	13,049	1,425
Stormwater	3,306	4,938	3,326	1,612
Wastewater Treatment and Disposal	6,627	3,218	2,997	221
Water Treatment and Supply	7,847	7,477	3,619	3,858
Support Services	1,464	2,239	2,294	(55)
TOTAL CAPITAL EXPENDITURE	**35,786**	**40,630**	**43,493**	**(2,863)**

Note: Refer to the group of activity section in this plan which outlines the individual projects in detail and the variations to the 10-Year Plan.

Council Reserve Funds, Movements and Balances

	2013/14 Forecast $000	2014/15 Transfer to Reserve $000	2014/15 Transfer from Reserve $000	2014/15 Closing Balance $000
Council created reserves consist of:				
Property Reserves				
Asset Sales Cambridge	592	2,386	(85)	2,893
Asset Sales General	361	11	(145)	227
Endowment Land Cambridge	3,542	2,706	(134)	6,114
Endowment Land Pirongia	19	1	-	20
Endowment Land Te Awamutu	558	17	(484)	91
Endowment Land Waipa District	997	30	(900)	127
Forestry Reserve	185	-	(79)	106
Residential Housing Reserve	380	797	(807)	370
Reserve Contributions & Development Contributions				
Cambridge North	1,201	700	(585)	1,316
District Wide Stormwater	122	22	(46)	98
District Wide Waste Water	443	227	(253)	417
District Wide Water Treatment and Supply	340	171	(135)	376
District Wide Roading	-	1,203	(1,203)	-
District Wide Reserve Developments	153	280	(333)	100
District Wide Land Purchase	1,647	273	(900)	1,020
Te Awamutu Library/Museum	293	9	(203)	99
Special Funds				
Cemetery Paterangi	4	-	-	4
Project Funding Reserve	1,545	-	(715)	830
General Insurance Reserve	99	-	-	99
Infrastructure Insurance Reserve	194	90	-	284
Separate Balances				
Roading Reserve	681	24,235	(24,235)	681
Stormwater Reserve	71	6,363	(6,114)	320
Water Supply Reserve	5,399	10,857	(12,244)	4,012
Waste Water Reserve	1,876	7,276	(7,131)	2,021
Depreciation Reserve - Long Term Assets	369	528	(422)	475
Depreciation Reserve - Medium Term Assets	907	1,458	(1,735)	630
Asset Revaluation Reserves				
Operational assets				
Land	96,875	-	-	96,875
Buildings	19,443	-	-	19,443
Intangible	31	-	-	31
Infrastructural Assets				
Sewerage System	50,341	5,009	-	55,350
Water System	69,997	6,283	-	76,280
Drainage network	34,313	2,589	-	36,902
Roading network	589,553	23,110	-	612,663
Total	**882,531**	**96,631**	**(58,888)**	**920,274**

Council Reserves

The table below sets out the purpose of the reserves held by Council and the related activities for these reserves.

Reserve	Purpose	Activity
Property Reserves		
Asset Sales Cambridge	Proceeds from Cambridge asset sales held in reserve to fund future asset purchases	Properties
Asset Sales General	Proceeds from district wide asset sales held in reserve to fund future asset purchases	Properties
Endowment Land Cambridge	Proceeds from sale of Cambridge endowment land held in reserve for endowment purposes	Properties
Endowment Land Pirongia	Proceeds from sale of Pirongia endowment land held in reserve for endowment purposes	Properties
Endowment Land Te Awamutu	Proceeds from sale of Te Awamutu endowment land held in reserve for endowment purposes	Properties
Endowment Land Waipa District	Proceeds from sale of District Wide endowment land held in reserve for endowment purposes	Properties
Forestry Reserve	Proceeds from forestry harvesting to fund future forestry activities	Forestry
Residential Housing Reserve	Proceeds from residential housing rental revenue to fund the operating and capital expenditure	Properties
Pensioner Housing & Own Your Own Housing	Proceeds from pensioner housing and own your own housing revenue to fund the operating and capital expenditure within its own portfolio	Properties
Reserve Contributions & Development Contributions		
Cambridge North	Proceeds from development contributions to fund growth related expenditure	Roads & Footpaths / Stormwater / Wastewater Treatment & Disposal / Water Treatment & Supply
District Wide Stormwater	Proceeds from development contributions to fund growth related expenditure	Stormwater
District Wide Wastewater	Proceeds from development contributions to fund growth related expenditure	Wastewater Treatment & Disposal

Reserve	Purpose	Activity
District Wide Water Treatment & Supply	Proceeds from development contributions to fund growth related expenditure	Water Treatment & Supply
District Wide Roading	Proceeds from development contributions to fund growth related expenditure	Roads & Footpaths
District Wide Reserve Developments	Proceeds from development contributions to fund growth related expenditure	Parks & Reserves
District Wide Land Purchase	Proceeds from development contributions to fund growth related expenditure	Parks & Reserves
Te Awamutu Library/Museum	Proceeds from development contributions to fund growth related expenditure for Te Awamutu Library/ Museum	District Libraries / Museums
Special Funds		
Cemetery Paterangi	Proceeds held in reserve to fund future capital works	Cemeteries
Project Funding Reserve	Funding for specific projects to be completed in the following year	All activities
General Insurance Reserve	Provision to pay call-ups and to fund increase in deductibles of claims as well as to help to pay future premium increases	All activities
Infrastructure Insurance Reserve	Provision to pay additional contributions that may occur and to help cover the increase in the LAPP deductible if a major event happens in the Waipa District	Stormwater / Wastewater Treatment & Disposal / Water Treatment & Supply
Separate Balances		
Roading Reserve	Funds held in reserve for capital works expenditure	Roads & Footpaths
Stormwater Reserve	Funds held in reserve for capital works expenditure	Stormwater
Water Supply Reserve	Funds held in reserve for capital works expenditure	Water Treatment & Supply
Wastewater Reserve	Funds held in reserve for operating and capital works expenditure	Wastewater Treatment & Disposal
Depreciation Reserve Long Term Assets	Funds held in reserve for capital works expenditure	Community Services & Facilities

Reserve	Purpose	Activity
Depreciation Reserve Medium Term Assets	Funds held in reserve for capital works expenditure	Community Services & Facilities
Asset Revaluation Reserves		
Operational		
Land	Non cash reserve to record appreciation values arising from asset revaluations	Community Services & Facilities
Buildings	Non cash reserve to record appreciation values arising from asset revaluations	Community Services & Facilities
Infrastructural Assets		
Sewerage System	Non cash reserve to record appreciation values arising from asset revaluations	Wastewater Treatment & Disposal
Water System	Non cash reserve to record appreciation values arising from asset revaluations	Water Treatment & Supply
Drainage network	Non cash reserve to record appreciation values arising from asset revaluations	Stormwater
Roading Network	Non cash reserve to record appreciation values arising from asset revaluations	Roads & Footpaths

Statement of Accounting Policies

Reporting Entity

Waipa District Council is a territorial local authority governed by the Local Government Act 2002. Council has no subsidiaries and the financial statements are for the single entity of Waipa District Council, domiciled in New Zealand.

The primary objective of Council is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly, Council has designated itself as a public benefit entity for the purposes of New Zealand equivalents to International Financial Reporting Standards.

Basis of Preparation

The financial statements have been prepared in accordance with the requirements of the Local Government Act 2002: Section 111, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice.

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice. They comply with Financial Reporting Standard 42, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

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

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

In September 2011, the External Reporting Board issued a position paper and consultation papers proposing a new external reporting framework for public benefit entities. The papers proposed that accounting standards for public benefit entities would be based on International Public Sector Accounting Standards, modified as necessary. The proposals in these papers do not provide certainty about any specific requirements of future accounting standards. Therefore, the accounting policies on which the forecast information for 2014/15 has been prepared are based on the current New Zealand equivalents to International Financial Reporting Standards.

Revenue

Revenue is measured at the fair value of consideration received.

Rates revenue

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

Other revenue

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

Council receives government grants from the New Zealand Transport Agency which subsidises part of Council's costs in maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as income. Assets vested in Council are recognised as revenue when control over the asset is obtained.

Interest income is recognised using the effective interest method.

Dividends are recognised when Council's right to receive the payment is established.

Development Contributions

Development and financial contributions are recognised as revenue when Council provides, or is able to provide, the service for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as Council provides, or is able to provide the service.

Borrowing Costs

The Council has elected to defer the adoption of New Zealand International Accounting Standard 23 Borrowing Costs (Revised 2007) in accordance with its transitional provisions that are applicable to public benefit entities.

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

Grant Expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria, and are recognised as expenditure when an application that meets the specified criteria for the grant has been received. Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application and grants are recognised as expenditure on payment.

Operating Leases

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

Cash and Cash Equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the Statement of Financial Position.

Trade and Other Receivables

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

Loans are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return of a similar asset/investment. They are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of expected future cash flows of the loan is recognised in the Statement of Comprehensive Income as a grant.

A provision for impairment of receivables is established when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of receivables. The amount of the

provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the effective interest method.

Financial Assets

Council classifies its investments in the following categories:

- Financial assets at fair value through profit and loss
- Loans and receivables
- Held-to-maturity investments
- Financial assets at fair value through other comprehensive income

The classification depends on the reason behind acquiring the investment. Council decides how to classify its investments when they are acquired.

Purchases and sales of investments are recorded on the value date. Financial assets are no longer recognised when the right to receive cash flows from the financial assets has expired or has been transferred. The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active, Council establishes fair value through valuation techniques. At each year end Council assesses whether there is evidence that a financial asset or group of financial assets is impaired. Any impairment loss is recognised in the Statement of Comprehensive Income.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of short-term profit-taking. Derivatives are also categorised as held for trading unless they are designated into a hedge accounting relationship for which hedge accounting is applied.

Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified as a current asset.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments not quoted in an active market. They arise when Council provides money, goods or services directly to a debtor with no intention of selling the receivable asset. After initial recognition, they are measured at amortised cost using the effective interest method. They are included in current assets, except for those with maturities greater than twelve months after the year end date, which are classified as non-current assets.

Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that Council has the intention and ability to hold to maturity. After initial recognition, they are measured at amortised cost using the effective interest method.

Financial assets at fair value through other comprehensive income

Financial assets at fair value through other comprehensive income are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the share investment within 12 months of

balance date or if the debt instrument is not expected to be realised within 12 months of balance date. The Council includes in this category:

- Investments that it intends to hold long-term but which may be realised before maturity; and
- Shareholdings that it holds for strategic purposes.

These investments are measured at their fair value, with gains and losses recognised in other comprehensive income, except for impairment losses, which are recognised in the surplus or deficit. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to the surplus or deficit.

Assets Held for Sale

Assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, not through continuing use. Assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell. These assets are not depreciated or amortised.

Property, Plant and Equipment

Property, plant and equipment consists of:

- Operational assets which include land, buildings, library books, plant and equipment, and motor vehicles.
- Infrastructural assets which are the fixed utility systems. Each asset class includes all items that are required for the network to function, for example sewer reticulation includes reticulation piping and sewer pump stations.

Property, plant and equipment is shown at cost or valuation, less accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset if it is probable that future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably. Additions are generally recognised at cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value at the date of acquisition.

Disposals

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposal are included in the Statement of Comprehensive Income. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

Subsequent costs

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

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

	Components	Years
Water Treatment	Structures	25 – 100
	Plant	5 – 25
Water Reticulation	Pipes	25 – 80
	Bridges	20 – 80
	Fire Hydrants	25
	Water Monitors	10 – 60
	Water Valves	20 - 25
Sewage Treatment	Structures	25 – 100
	Plant	5 – 25
Sewerage Reticulation	Pipes	25 – 80
	Manholes	50 – 80
	Bridges	20 – 80
	Wastewater Valves	25
Stormwater	Structures	15 – 100
	Pipes	25 – 80
	Manholes	50 – 80
Formation/carriageway and shoulder		Infinite
Pavement structure		30 – 50
Pavement surface (seal)		10 – 15
Catch-pits and culverts		30 – 70
Bridges		20 – 80
Kerb and channel		50
Lighting		10
Footpaths		20 – 50
Buildings – not componentised		40
Building – structure		50 – 80
Building – fit-out		25 – 80
Building – services		40 – 80
Plant/motor vehicles		3 – 10

	Components	Years
Furniture, fittings and equipment		3 – 10
Computer equipment		3 – 10
Intangibles		3 – 10
Library Books		7

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

Revaluation

Those asset classes that are revalued are valued on a yearly cycle on the basis described below, with the exception of Land, Buildings, Plant and Equipment, which is valued every three years. All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value.

Operational land and buildings

At fair value as determined from market-based evidence where there is a market, or depreciated replacement cost for specialised assets, by an independent valuer.

Infrastructural assets

At fair value determined on a depreciated replacement cost basis by an independent valuer.

Land under roads and Road reserves

Land under roads is no longer revalued.

Accounting for Revaluations

Revaluations of property, plant and equipment are on a class of asset basis. The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the Statement of Comprehensive Income. Any subsequent increase in revaluation that offsets a previous decrease in value recognised in the Statement of Comprehensive Income will be recognised first in the Statement of Comprehensive Income up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

Intangible Assets

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with maintaining computer software are recognised as an expense when incurred.

Emissions Trading Scheme

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the NZU. Gains and losses on disposals are reported in the surplus or deficit. If at the end of any financial year there has been some deforestation (such as harvesting) that is yet to be replanted, a contingent liability will be disclosed until such time as replanting has occurred. After initial recognition, Emission Trading Scheme credits are measured at fair values with gains or losses on re-measurement recognised in the surplus or deficit.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the Statement of Comprehensive Income. The useful lives and associated amortisation rates of computer software have been estimated at 3-10 years (33 per cent – 10 per cent).

Impairment of property, plant and equipment and intangible assets

Intangible assets that have an indefinite useful life, or not yet available for use, are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for indicators of and are tested annually for impairment at each balance date. When there is an indicator of impairment the asset's recoverable amount is estimated. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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

Forestry

Forestry assets are independently revalued annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions.

Gains or losses arising on initial recognition of forestry assets at fair value less estimated point of sale costs, and from a change in fair value less estimated point of sale costs, are recognised in the Statement of Comprehensive Income. The costs to maintain the forestry assets are included in the Statement of Comprehensive Income.

Investment Property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals.

Initially, investment properties are measured at cost including transaction costs. Subsequent to initial recognition investment properties are measured at fair value as determined annually by an independent valuer. Gains and losses on revaluation, acquisition and disposal are recognised in the Statement of Comprehensive Income.

Employee Benefits

Employee benefits expected to be settled within twelve months of balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, and sick leave. A liability for sick leave is recognised to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that it is anticipated it will be used by staff to cover those future absences.

Trade and Other Payables

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

Provisions

Council recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

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

Derivative Financial Instruments

Council uses derivative financial instruments to hedge its exposure to interest rate risks arising from financing activities. In accordance with the treasury management policy Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives financial instruments are recognised initially at fair value. Subsequent to initial recognition, derivative financial instruments are stated at fair value. The gain or loss on re-measurement to fair value is recognised immediately in the Statement of Comprehensive Income. However, where derivatives qualify for hedge accounting, recognition of any resultant gain or loss depends on the nature of the item being hedged (see Hedging policy).

The fair value of interest rate swaps is the estimated amount that the Council would receive or pay to terminate the swap at the Statement of Financial Position date, taking into account current interest rates and the current credit worthiness of the swap counterparts.

Hedging

Derivatives are first recognised at fair value on the date a contract is entered into and are subsequently re-measured to their fair value. The method of recognising the resulting gain or loss depends on whether the derivative is designated as a hedging instrument, and if so, the nature of the item being hedged. Council designates certain derivatives as either: (1) hedges of the fair value of recognised assets or liabilities or a firm commitment (fair value hedge); or (2) hedges of highly probable forecast transactions (cash flow hedges).

At the inception of the transaction Council documents the relationship between hedging instruments and hedged items, as well as its risk management objective and strategy for undertaking various hedge transactions. Council documents its assessment, both at hedge inception and on an ongoing basis, of whether the derivatives that are used in hedging transactions have been and will continue to be highly effective in offsetting changes in fair values or cash flows of hedged items.

Fair Value Hedge

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recorded in the Statement of Comprehensive Income, together with any changes in the fair value of the assets or liability that are attributable to the hedged risk.

Cash Flow Hedge

The effective portion of changes in the fair value of derivatives that are designated and qualify as cash flow hedges is recognised in equity in the hedging reserve. The gain or loss relating to the ineffective portion is recognised immediately in the Statement of Comprehensive Income.

Amounts accumulated in equity are recycled in the Statement of Comprehensive Income in the periods when the hedged item will affect profit or loss (for instance when the forecast sale that is hedged takes place). However, when the forecast transaction that is hedged results in the recognition of the non-financial assets (for example inventory) or a non-financial liability, the gains and losses previously deferred in equity are transferred from equity and included in the measurement of the initial cost of carrying amount of the asset or liability.

When a hedging instrument expires or is sold or terminated, or when a hedge no longer meets the criteria for hedge accounting, any cumulative gain or loss existing in equity at the time remains in equity and is recognised when the forecast transaction is ultimately recognised in the Statement of Comprehensive Income.

When a forecast transaction is no longer expected to occur, the cumulative gain or loss that was reported in equity is immediately transferred to the Statement of Comprehensive Income.

Derivatives that do not qualify for hedge accounting

Certain derivative instruments do not qualify for hedge accounting. Changes in the fair value of any derivative instrument that do not qualify for hedge accounting are recognised immediately in the Statement of Comprehensive Income.

Borrowings

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

Equity

Equity is the community's interest in Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves, the components are:

- Retained earnings
- Council created reserves
- Revaluation Reserves
- Cash flow hedge reserve

Council Created Reserves

Council created reserves are a component of equity representing a particular use to which various parts of equity have been assigned. The council may alter them without reference to any third party or the Courts. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Goods and Services Taxation (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables which are stated on a GST inclusive basis.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables in the Statement of Financial Position. The net GST paid to, or received from the Inland Revenue Department is classified as an operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

The budget figures have been prepared in accordance with New Zealand Generally Accepted Accounting Practices, using accounting policies that are consistent with those adopted by Council for the preparation of these financial statements.

Cost Allocation

Council has derived the cost of service for each group of activities using the cost allocation system outlined below.

Direct costs are those costs directly attributable and charged to a group of activities. Indirect costs are

those costs which cannot be identified in an economically feasible manner with a specific group of activities. Indirect costs are charged to significant activities using appropriate cost drivers such as computer equipment used, staff numbers and floor area.

Critical Accounting Estimates and Assumptions

In preparing these financial statements the Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Landfill and aftercare provision

Council has the responsibility under the resource consents to provide ongoing maintenance and monitoring of the landfills after the sites are closed. The landfill provision is estimated taking into account existing technology and is discounted using a weighted average cost of capital.

Infrastructural assets

There are a number of assumptions and estimates used when performing Depreciated Replacement Cost valuations over infrastructural assets. These include:

- The physical deterioration and condition of an asset. For example the Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- Estimating any obsolescence or surplus capacity of an asset; and
- Estimates are made when determining the remaining useful lives over which the assets will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the assets, then Waipa District Council could be over or under estimating the annual depreciation charge recognised as an expense in the Statement of Comprehensive Income. To minimise this risk Waipa District Council's infrastructural assets useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of Waipa District Council's asset management planning activities, which gives Waipa District Council further assurance over its useful life estimates.

Experienced independent valuers perform the Council's infrastructural asset revaluations.

Income Tax

The Council is tax exempt for income tax purposes.

Funding Impact Statement

The funding impact statement, has been prepared in accordance with schedule 10 of the Local Government Act 2002, as well as sections 13 to 19 of the Local Government (Rating) Act 2002 and sets out:

- The revenue and financing mechanisms used;
- An indicative level or amount of funding for each mechanism;
- A summary of the total rates requirement; and
- The application of funding methods to Council activities.

This statement should be read in conjunction with our Revenue & Financing Policy (refer to 10-Year Plan 2012-22) that sets out our policies in respect of each source of funding for operating and capital expenses. We reviewed the Revenue and Financing Policy in 2011 and took into consideration:

- The community outcomes to which each activity primarily contributes;
- The distribution of benefits between the community as a whole, any identifiable part of the community, and individuals;
- The period in or over which those benefits are expected to occur;
- The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity;
- The costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities; and
- The overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental and cultural wellbeing of the community.

The Consolidated Funding Impact Statement includes petrol tax, rates penalties and rates remissions which are not directly attributable to a specific activity.

Statement of Cost of Service

	2013/14 Annual Plan $000	2014/15 LTP $000	2014/15 Annual Plan $000
REVENUE			
Governance	128	83	34
Planning and Regulatory	3,355	3,419	3,064
Community Services and Facilities	3,109	3,270	3,014
Roads and Footpaths	8,050	6,765	7,852
Wastewater Treatment and Disposal	486	503	460
Water Treatment and Supply	5,416	5,673	5,790
Support Services*	10,654	11,101	10,280
GROSS REVENUE	31,198	30,814	30,494
Less Internal Charges	10,627	11,072	10,260
NET REVENUE	20,571	19,742	20,234
OPERATING EXPENDITURE			
Governance	6,920	6,991	7,224
Planning and Regulatory	5,100	5,470	5,109
Community Services and Facilities	14,935	15,266	15,380
Roads and Footpaths	17,563	18,854	17,918
Stormwater	2,220	2,540	2,211
Wastewater Treatment and Disposal	6,544	6,747	6,393
Water Treatment and Supply	8,138	8,788	8,685
Support Services	10,974	10,789	10,545
GROSS EXPENDITURE	72,394	75,445	73,465
Less Internal Charges	10,627	11,072	10,260
Less rates charged to Council properties	870	913	913
NET EXPENDITURE	60,897	63,460	62,292
NET COST OF SERVICE - OPERATING	**(40,326)**	**(43,718)**	**(42,058)**
CAPITAL EXPENDITURE AND DEBT REPAYMENT			
Capital Expenditure (excluding Vested)	43,480	40,246	37,460
Vested Assets	7,645	3,245	3,170
Debt Repayment	-	-	-
TOTAL CAPITAL EXPENDITURE AND DEBT REPAYMENT	51,125	43,491	40,630

*This includes internal charges

Capital Expenditure

Capital expenditure has been presented in this Funding Impact Statement in accordance with Section 3 of Schedule 10 of the Local Government Act which requires us to show that we have budgeted to meet additional demand, improve levels of service and replace existing assets. As some projects fit more than one of those criteria they have been grouped as to the primary purpose of the expenditure as per the legislation.

The portion of capital expenditure that specifically relates to growth is shown below.

	2013/14 Annual Plan $000	2014/15 LTP $000	2014/15 Annual Plan $000
Growth Expenditure to meet additional demand	10,113	6,423	7,049

Funding Impact Statement

	2013/14 Annual Plan $000	2014/15 LTP $000	2014/15 Annual Plan $000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	14,908	16,056	15,650
Targeted rates (other than a targeted rate for water supply)	27,830	29,757	28,882
Subsidies and grants for operating purposes	2,473	2,592	2,525
Fees, charges, and targeted rates for water supply	12,661	13,115	12,486
Interest and dividends from investments	161	169	269
Local authorities fuel tax, fines, infringement fees, and other receipts	325	325	325
Total sources of operating funding (A)	58,358	62,014	60,137
Applications of operating funding			
Payments to staff and suppliers	39,642	40,844	41,013
Finance costs	1,596	2,428	1,417
Other operating funding applications	962	902	1,021
Total applications of operating funding (B)	42,200	44,174	43,451
Surplus (deficit) of operating funding (A - B)	16,158	17,840	16,686
Sources of capital funding			
Subsidies and grants for capital expenditure	6,327	8,822	5,319
Development and financial contributions	2,080	2,841	2,941
Increase (decrease) in debt	13,500	7,000	11,000
Gross proceeds from sale of assets	2,740	3,820	4,968
Lump sum contributions	-	-	-
Total sources of capital funding (C)	24,647	22,483	24,228
Applications of capital funding			
Capital expenditure			
- to meet additional demand	9,399	4,074	6,025
- to improve the level of service	19,238	22,354	17,089
- to replace existing assets	14,843	13,818	14,346
Increase (decrease) in reserves	(2,675)	77	3,454
Increase (decrease) of investments	-	-	-
Total applications of capital funding (D)	40,805	40,323	40,914
Surplus (deficit) of capital funding (C - D)	(16,158)	(17,840)	(16,686)
Funding balance ((A - B) + (C - D))	-	-	-

Rates Information

Rates requirement figures quoted in the section below are plus GST at the prevailing rate.

District Wide Funding

The funding of district wide activities will be from a combination of general rates and targeted ward rates. This combination of general rates and targeted ward rates is referred to as 'district wide funding'. Activities funded from district wide funding include governance, animal control, building, environmental health, resource management, development engineering, parks and reserves, Mighty River Domain, libraries, Cambridge pool, Te Awamutu Events Centre, museums, cemeteries, public toilets, property, community buildings, civil defence, litter bins, district halls, roading, stormwater, water supply and sewerage.

General Rate

A general rate is set under Section 13 of the Local Government (Rating) Act 2002 based on the capital value of each rating unit in the district with no differential being set. The rate for 2014/15 is 0.1311 cents in the dollar on the capital value of each rating unit.

The general rate will fund a portion of the district wide funding.

Amount to be raised: $16,473,731 plus GST.

Uniform Annual General Charge

No uniform annual general charge is set.

Targeted Rates

Targeted rates are 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 therefore not be assessed for targeted rates.

The targeted rate for water, recycling and the community centre halls are set for every separately used or inhabited part of a rating unit. This includes any portion of a rating unit inhabited or used by a person other than the owner, and who has the right to use or inhabit that portion by virtue of a tenancy lease, licence or other agreement.

Targeted Ward Rates

A targeted ward rate is set 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, being the wards of Te Awamutu, Kakepuku, Cambridge, Maungatautari and Pirongia. The rates for the 2014/15 year are:

Ward	$ Rate (GST excl)	$ Raising
Cambridge	864.43	6,393,340
Kakepuku	793.63	950,769
Maungatautari	791.51	1,047,168
Pirongia	772.02	2,187,905
Te Awamutu	931.83	5,713,982

The targeted ward rate will fund a portion of the district wide funding and fund the public community/group benefit element of certain activities.

The activities funded from the targeted ward rate include community boards, community grants, libraries, Cambridge pool, Te Awamutu Events Centre, museums, Cambridge Refuse Centre, passenger transport, National Cycling Centre of Excellence, Cambridge Town Hall (Cambridge ward only) and Kihikihi Memorial and Town Halls (Te Awamutu ward only).

Amount to be raised: $16,293,164 plus GST.

Te Awamutu Events Centre

A targeted rate is set 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 $8.70 plus GST is set for each rating unit in the Te Awamutu and Kakepuku wards as well as the rating units referred to in rating rolls 04582, 04601, 04603 and 04605, which are part of the Pirongia Ward.

Amount to be raised: $73,300 plus GST.

Cambridge Community Sports Hall

A targeted rate is set to fund the loan charges for the grant made for the development of the sports hall.

The targeted rate is a fixed amount per rating unit. A rate of $21.74 plus GST is set for each rating unit in the Cambridge and Maungatautari wards.

Amount to be raised: $192,423 plus GST.

Capital Works

A targeted rate is set 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 for 2014/15 in cents per dollar of capital value are shown in the following table:

Ward	Rate (GST excl)	$ Raising
Cambridge	0.0021	77,252
Kakepuku	0.0002	2,613
Maungatautari	0.0001	2,440
Pirongia	0.0004	10,568
Te Awamutu	0.0021	49,308

Amount to be raised: $142,181 plus GST.

Stormwater

A targeted rate is set 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 area of the district not identified in the urban category. The rates for 2014/15 in cents per dollar of capital value are shown in the following table:

	Rate (GST excl)	$ Raising
Urban	0.0354	1,691,608
Rural	0.0040	301,579

Amount to be raised: $1,993,187 plus GST.

Rural Fire Management

A targeted rate is set 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 2014/15 in cents per dollar of capital value is 0.0018 plus GST.

Amount to be raised: $135,973 plus GST.

Sewerage Charges

A targeted rate is set for sewerage disposal costs and loan charges for each rating unit in the areas 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 or 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 2014/15 year are:

	$ Rate (GST excl)	$ Raising
Connected (3 or less pans)	397.83	4,643,096
Connected (4 to 10 pans)	338.16	331,059
Connected (11-15 pans)	278.48	98,860
Connected (16-20 pans)	242.68	63,339
Connected (21-35 pans)	218.81	71,332
Connected (36-45 pans)	190.96	46,403
Connected (46 or more pans)	179.02	83,423
Serviceable	198.92	69,025

A rating unit used primarily as a residence for one household will be treated as having one pan. Rating units that are neither connected to the scheme nor serviceable are not liable for this rate.

Amount to be raised: $5,406,537 plus GST.

Water Charges

a) A targeted rate is set 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 and Te Awamutu water supply areas. 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 2014/15 year are:

	$ Rate (GST excl)	$ Raising
Connected	314.81	3,527,769
Serviceable	157.41	98,221

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

Amount to be raised: $3,625,990 plus GST.

b) A targeted rate is set 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, for all metered consumers other than rating units subject to a separate water supply contract. The differential categories of service being potable and raw water. The rates for the 2014/15 year are:

	$ Rate (GST excl)	$ Rate (GST excl) $0m^3$ to $250m^3$	$ Rate (GST excl) over $250m^3$
Potable Water	114.13	0.8027 per m^3	1.1698 per m^3
Raw Water	114.13	0.2007 per m^3	0.2007 per m^3

Amount to be raised: $5,685,400 plus GST.

c) A targeted rate is set to fund the Arohena rural water supply loan costs for Waipa ratepayers within the Arohena rural water supply area.

These costs are collected on behalf of Otorohanga District Council, who administers the Arohena rural water supply. The Arohena water rate is based on the capital value of each rating unit located within the Arohena rural water supply area. The rate for 2014/15 in cents per dollar of capital value is 0.0116 plus GST.

Amount to be raised: $6,500 plus GST

Recycling Charges

A targeted rate is set to fund the provision of a kerbside recycling service to each household in the district.

The targeted rate is a fixed amount per separately used or inhabited part of a rating unit. A rate of $50.43 plus GST is set for every separately used or inhabited part of a rating unit.

Amount to be raised: $924,420 plus GST.

Community Centre Charges

A targeted rate is set on each rating unit in the defined Community Centre areas. The targeted rate is a fixed amount per separately used or inhabited part of a rating unit. 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:

	$ Rate (GST excl)	$ Raising
Fencourt Hall	12.43	4,141
Hautapu Hall	17.74	6,954
Horahora Hall	23.43	3,117
Kaipaki Hall	36.96	9,314
Karapiro Hall	23.26	7,211
Koromatua Hall	17.74	4,435
Maungatautari Hall	32.39	4,470
Monavale	20.17	3,510
Ngahinapouri Hall	17.74	5,570
Ohaupo Hall	11.57	4,395
Parawera Hall	16.17	1,779
Paterangi Hall	24.83	4,544
Pirongia Sports Centre	8.87	10,360
Pukeatua Hall	18.52	3,222
Rangiaowhia Hall	12.39	1,536
Rukuhia Hall	22.70	6,219
Te Miro Hall	24.26	4,100
Whitehall Hall	21.74	1,717

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

Amount to be raised: $86,594 plus GST.

Early Payment of Rates

Sections 55 and 56 of the Local Government Rating Act 2002 empower us to accept early payment of rates. Council accepts payment in full of all rates assessed in each year on or before the due date for the first instalment of the year. No discount will be given to any payment of rates received on this basis.

Rates Payable by Instalments

All rates will be payable in four equal instalments with the due dates for payment being:

- Instalment One 21 August 2014
- Instalment Two 21 November 2014
- Instalment Three 23 February 2015
- Instalment Four 21 May 2015

Penalties on Rates Not Paid by the Due Date

A penalty of 10 per cent 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 per cent will be added to any unpaid rates relating to a previous year or years that are still unpaid on 6 July 2014 and 6 January 2015.

Rates Breakdown Indicator Properties

Property Revaluations

During the 2013/14 financial year all properties across Waipa were revalued for rating purposes. The results of the revaluation process showed an average increase in capital value of rateable properties across the district of 1.6 per cent.

The new valuations will be used for rating purposes from July 1 2014. Any increase or decrease in the capital value of individual properties does not necessarily mean rates accounts will proportionately change. Rating values are just one component used to determine the share of the total rates levied on individual ratepayers. In the Waipa district, capital values are only used in setting the general rate, capital works rates, stormwater and rural fire rates.

However if an individual property value has moved significantly more or less than the district average, there potentially could be a rates impact.

For each of the indicator properties the valuation change is shown as well as the rating change.

A rates calculator is provided on Council's website which enables the proposed rates changes to be seen on individual properties.

The indicator properties are shown exclusive of GST.

CAMBRIDGE WARD

RESIDENTIAL

Rating Valuation & Revaluation Percentage	2013/14 $240,000 $	2014/15 6.7%	2013/14 $390,000 $	2014/15 5.4%	2013/14 $870,000 $	2014/15 6.1%
Fixed Targeted Rates	1,603	1,649	1,603	1,649	1,603	1,649
Capital Value Rates	379	405	624	658	1,383	1,467
Total Rates	**1,982**	**2,054**	**2,227**	**2,307**	**2,986**	**3,116**
$ incr per week	0.77	1.38	0.95	1.55	1.51	2.52
Percentage Increase	2.0%	3.6%	2.3%	3.6%	2.7%	4.4%

RURAL RESIDENTIAL

Rating Valuation & Revaluation Percentage	2013/14 $355,000 $	2014/15 -1.4%	2013/14 $640,000 $	2014/15 0%	2013/14 $1,330,000 $	2014/15 0.4%
Fixed Targeted Rates	856	886	927	954	930	957
Capital Value Rates	491	493	873	890	1,806	1,849
Total Rates	**1,347**	**1,379**	**1,800**	**1,844**	**2,736**	**2,806**
$ incr per week	0.66	0.62	0.88	0.85	1.39	1.34
Percentage Increase	2.6%	2.4%	2.6%	2.5%	2.7%	2.5%

COMMERCIAL/INDUSTRIAL

Rating Valuation & Revaluation Percentage	2013/14 $235,000 $	2014/15 0%	2013/14 $560,000 $	2014/15 0%	2013/14 $1,610,000 $	2014/15 0.6%
Fixed Targeted Rates	1,253	1,284	1,650	1,682	2,544	2,577
Capital Value Rates	396	396	944	944	2,698	2,715
Eq. Metered Water at 250cm	296	315	296	315	296	315
Total Rates	**1,945**	**1,995**	**2,890**	**2,941**	**5,538**	**5,607**
$ incr per week	0.76	0.95	1.31	0.96	2.94	1.32
Percentage Increase	2.1%	2.5%	2.4%	1.7%	2.8%	1.2%

MAUNGATAUTARI WARD

Rating Valuation & Revaluation Percentage	2013/14 $500,000 $	2014/15 4.2%	2013/14 $2,080,000 $	2014/15 0.2%	2013/14 $4,930,000 $	2014/15 -4.5%
Fixed Targeted Rates	866	888	867	889	960	979
Capital Value Rates	644	685	2,783	2,850	6,921	6,756
Total Rates	**1,510**	**1,573**	**3,650**	**3,739**	**7,881**	**7,735**
$ incr per week	0.92	1.21	2.19	1.71	4.66	-2.82
Percentage Increase	3.3%	4.2%	3.2%	2.4%	3.2%	-1.9%

TE AWAMUTU WARD

RESIDENTIAL

Rating Valuation & Revaluation Percentage	2013/14 $240,000 $	2014/15 2.1%	2013/14 $350,000 $	2014/15 4.5%	2013/14 $620,000 $	2014/15 3.3%
Fixed Targeted Rates	1,659	1,704	1,659	1,704	1,659	1,704
Capital Value Rates	396	405	564	590	1,010	1,045
Total Rates	**2,055**	**2,109**	**2,223**	**2,294**	**2,669**	**2,749**
$ incr per week	0.92	1.03	1.06	1.36	1.41	1.54
Percentage Increase	2.4%	2.6%	2.5%	3.2%	2.8%	3.0%

RURAL RESIDENTIAL

Rating Valuation & Revaluation Percentage	2013/14 $360,000 $	2014/15 0%	2013/14 $640,000 $	2014/15 0%	2013/14 $1,320,000 $	2014/15 -0.4%
Fixed Targeted Rates	966	991	966	991	966	991
Capital Value Rates	490	500	871	890	1,804	1,835
Total Rates	**1,456**	**1,491**	**1,837**	**1,881**	**2,770**	**2,826**
$ incr per week	0.84	0.69	1.06	0.84	1.63	1.08
Percentage Increase	3.1%	2.5%	3.1%	2.4%	3.1%	2.0%

TE AWAMUTU WARD

COMMERCIAL/INDUSTRIAL

Rating Valuation & Revaluation Percentage	2013/14 $235,000	2014/15 0%	2013/14 $560,000	2014/15 0%	2013/14 $1,600,000	2014/15 0.6%
	$		$		$	
Fixed Targeted Rates	1,606	1,653	2,003	2,051	2,896	2,946
Capital Value Rates	396	396	943	944	2,696	2,698
Total Rates	**2,002**	**2,049**	**2,946**	**2,995**	**5,592**	**5,644**
$ incr per week	0.91	0.92	1.49	0.95	3.21	1.02
Percentage Increase	2.4%	2.4%	2.7%	1.7%	3.1%	0.9%

KAKEPUKU WARD

Rating Valuation & Revaluation Percentage	2013/14 $1,110,000	2014/15 -1.8%	2013/14 $4,140,000	2014/15 0.4%	2013/14 $6,290,000	2014/15 0.2%
	$		$		$	
Fixed Targeted Rates	830	853	964	980	963	980
Capital Value Rates	1,516	1,521	5,534	5,674	8,417	8,620
Total Rates	2,346	2,374	6,498	6,654	9,380	9,600
$ incr per week	1.50	0.54	5.83	3.02	5.61	4.25
Percentage Increase	3.4%	1.2%	4.9%	2.4%	3.2%	2.4%

PIRONGIA WARD

PIRONGIA RURAL

Rating Valuation & Revaluation Percentage	2013/14 $400,000	2014/15 0%	2013/14 $2,440,000	2014/15 -3.4%	2013/14 $5,200,000	2014/15 0%
	$		$		$	
Fixed Targeted Rates	821	845	869	891	851	873
Capital Value Rates	538	549	3,393	3,350	6,988	7,139
Total Rates	**1,359**	**1,394**	**4,262**	**4,241**	**7,839**	**8,012**
$ incr per week	0.92	0.69	2.62	-1.04	4.75	3.33
Percentage Increase	3.6%	2.7%	3.3%	-1.3%	3.3%	2.2%

PIRONGIA VILLAGE

Rating Valuation & Revaluation Percentage	2013/14 $300,000	2014/15 5.3%	2013/14 $460,000	2014/15 4.5%	2013/14 $775,000	2014/15 -4.9%
	$		$		$	
Fixed Targeted Rates	816	840	816	840	816	840
Capital Value Rates	475	501	733	768	1,358	1,293
Eq. Metered Water at 250cm	296	315	296	315	296	315
Total Rates	**1,587**	**1,656**	**1,845**	**1,923**	**2,470**	**2,448**
$ incr per week	0.89	1.32	1.10	1.49	1.59	-0.42
Percentage Increase	3.0%	4.3%	3.2%	4.2%	3.5%	-0.9%

OHAUPO VILLAGE

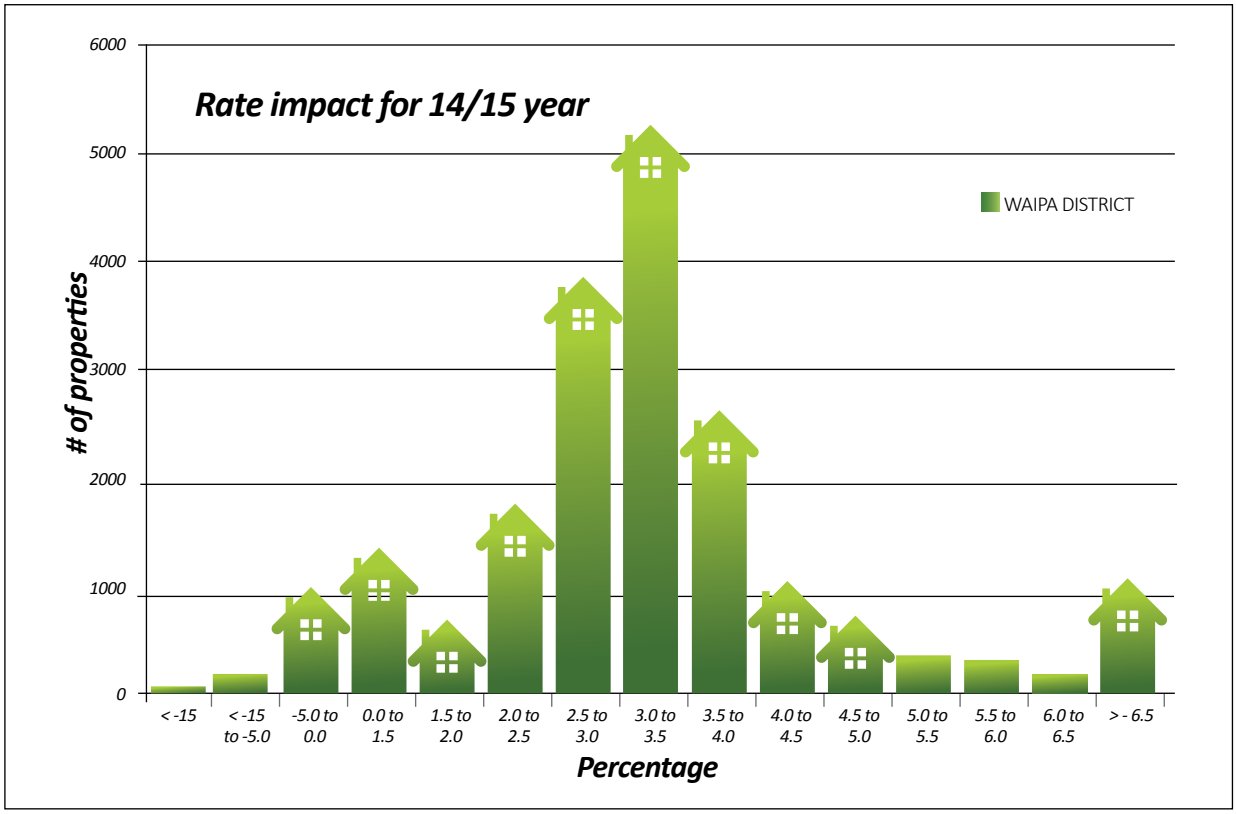
Rating Valuation & Revaluation Percentage	2013/14 $380,000	2014/15 10.1%	2013/14 $480,000	2014/15 3.2%	2013/14 $640,000	2014/15 6.7%
	$		$		$	
Fixed Targeted Rates	810	834	810	834	810	834
Capital Value Rates	464	522	775	801	999	1,068
Eq. Metered Water at 250cm	296	315	296	315	296	315
Total Rates	**1,570**	**1,671**	**1,881**	**1,950**	**2,105**	**2,217**
$ incr per week	0.79	1.95	1.13	1.33	1.29	2.14
Percentage Increase	2.7%	6.4%	3.2%	3.7%	3.3%	5.3%

NGAHINAPOURI

Rating Valuation & Revaluation Percentage	2013/14 $310,000	2014/15 0%	2013/14 $935,000	2014/15 0%	2013/14 $3,190,000	2014/15 4.6%
	$		$		$	
Fixed Targeted Rates	816	840	816	840	887	908
Capital Value Rates	417	426	1,256	1,284	4,099	4,380
Total Rates	**1,233**	**1,266**	**2,072**	**2,124**	**4,986**	**5,288**
$ incr per week	0.84	0.64	1.32	0.99	2.98	5.82
Percentage Increase	3.7%	2.7%	3.4%	2.5%	3.2%	6.1%

Spread of rates changes over the district

The graph below indicates the number of properties that have a rates increase within set percentage increase bands of ½ per cent intervals. The graph does not take into account metered water.



Within Waipa District 66% of rateable properties will have a rates increase between 2 and 4%.

Where a rates impact of greater than 6.5 per cent has occurred this is generally the result of owner initiated changes to the property such as capital development or sub-divisional activity.

Organisational Snapshot

Council Controlled Organisations

The Local Government Act 2002 requires the council to include in the 10-Year Plan information on those organisations in which it is a stakeholder. In particular, the council must include:

- Its significant policies and objectives regarding ownership and control of the organisation.
- The nature and scope of the activities to be provided by the organisation.
- The key performance targets and other measures by which performance may be judged.

We are a shareholder in three organisations that are classified as council controlled organisations as defined by the Local Government Act 2002. The organisations are:

- Waikato Regional Airport Limited, also known as Hamilton International Airport.
- Local Government Funding Agency Limited.
- Local Authority Shared Services Limited.

We are also a shareholder in the New Zealand Local Government Insurance Corporation, also known as Civic Assurance. Further detail on each of these organisations can be found in our 10-Year Plan 2012-22.

Council Committees

There are currently 11 standing committees in the Waipa District; these committees and their membership are outlined in this section.

The full council meets 11 times a year, with other committee meetings held as needed.

Executive Committee

Chairperson: Mayor Jim Mylchreest

Membership: Deputy Mayor Grahame Webber, Crs John Bishop, Andrew Brown and Bruce Thomas.

Meeting frequency: as required.

Purpose: To make decisions on urgent matters arising between scheduled Council meetings or on specific matters referred to it by Council.

Chief Executive Performance Committee

Chair: Mayor Jim Mylchreest

Membership: Deputy Mayor Grahame Webber and Cr Thomas.

Meeting frequency: as required.

Purpose: To conduct the reviews of the performance of Council's Chief Executive and make recommendations to Council.

Strategic Planning and Policy Committee

Chairperson: Cr John Bishop

Membership: Full committee of Council and a Council appointed representative from Nga Iwi Toopu O Waipa.

Meeting frequency: monthly or as required

Purpose: To oversee the development and review of Council's bylaws, strategies, policies and plans (including Resource Management Plans) and where appropriate, to act as Council's hearings committee for public consultation in relation to these matters.

Service Delivery Committee

Chairperson: Deputy Mayor Grahame Webber

Membership: Full committee of Council.

Meeting frequency: monthly or as required.

Purpose: To have responsibility for overseeing Council's infrastructure work programme, asset management planning and levels of service in relation to the service delivery areas of the Road Corridor, Water Services and Community Facilities, including the consideration of regional integration of services.

Finance and Corporate Committee

Chairperson: Cr Andrew Brown

Membership: Full committee of Council.

Meeting frequency: monthly or as required.

Purpose: To undertake Council's corporate and governance functions specifically in relation to financial and non-financial reporting, financial policies and treasury matters, insurance matters, property management and Council Controlled Organisations.

Regulatory Committee

Chairperson: Cr Bruce Thomas

Membership: Mayor Jim Mylchreest, Crs Marcus Gower, Sue Milner, Clare St Pierre and Liz Stolwyck and a Nga Iwi Toopu O Waipa representative.

Meeting frequency: monthly or as required.

Purpose: To manage the regulatory aspects of Council's business, in particular in relation to the Resource Management Act 1991.

Pirongia Ward Committee

Chairperson: Cr Clare St Pierre

Membership: Cr Bruce Thomas, John Turnwald (Ohaupo Residents and Ratepayers Association), John Wood (Pirongia Community Association), Alan Rawlings (Te Pahu Residents and Ratepayers Association), five other community representatives (yet to be appointed).

Meeting frequency: to be confirmed.

Purpose: To allocate funds, to consider the draft annual plan and to perform similar representative functions as the community boards.

Maungatautari Reserve Committee

Chairperson: Deputy Mayor Grahame Webber

Membership: Cr Liz Stolwyck, Ted Tauroa and Carlson Wirihana for Ngati Koroki Kahukura, Rose Smith for Pohara Marae, vacant position for Ngati Haua, Malcolm Anderson for MEIT, vacant position for Department of Conservation, Kataraina Hodge – adjacent landowner, Adele Saywell – adjacent landowner, representative from Waikato Regional Council to be confirmed.

Meeting frequency: as required.

Purpose: To facilitate effective and meaningful communication between Council, Tangata Whenua, the Maungatautari Ecological Island Trust (MEIT), the Department of Conservation and the public in relation to the Maungatautari Scenic Reserve. To advise Council on all reserve management issues, as they relate to the reserve, the MEIT project, and the administrative requirements of the Reserves Act 1977. To oversee the services for MEIT for day-to-day management of the enclosures and to oversee the Reserve Management Plan for the reserve.

Waipa Iwi Consultative Committee

Chairperson: Mayor Jim Mylchreest

Membership: Deputy Mayor Grahame Webber, Crs John Bishop, Andrew Brown, Bruce Thomas, The Chief Executive (ex-officio role), Waikato Tainui Trust Board (representative to be advised), Raukawa Settlement Trust (representative to be advised), Maniapoto Trust Board (representative to be advised), Nga Iwi Toopu O Waipa Chairperson – Gaylene Roberts, Kaumatua – Charlie Maikuku, Wharepuhinga – Kataraina Hodge, Ngati Haua – vacant, Purekireki – Jennie Charman, Puniu – Harold Maniapoto (proxy – Val Ingley), Te Kopua – Doris Walters, Kaniwhaniwha – Rangiuia Thompson, Maungatautari – Hinerangi Kara, Ngati Ngawaero – George Searancke.

Meeting frequency: 4 meetings a year.

Purpose: To facilitate communications between Council and Tangata Whenua. The Committee will consider any matter impacting on the interests of Tangata Whenua including but not limited to historical, cultural, recreational, health, housing, environmental and resource management. The Committee will advise Council and the various Iwi on Treaty of Waitangi implications for policies and activities of Council.

District Promotion Committee

Chairperson: Mayor Jim Mylchreest

Membership: Crs Sue Milner and John Bishop, and two community representatives, Mervyn Gyde and Kevin Burgess.

Meeting frequency: annual meeting or as required.

Purpose: To consider and approve, in accordance with specified criteria, applications for financial assistance for the promotion and sponsorship of events within the Waipa District.

Heritage Committee

Chairperson: Cr Sue Milner

Membership: Cr Barnes and community representatives Fiona Low, Andrew McFarlane, Antanas Procuta, Stacey Ward, Colin Pinkerton and Grant Middlemiss (plus two more yet to be confirmed).

Meeting frequency: to be determined by the committee.

Purpose: To consider applications to, and subject to approved criteria, approve the allocation of the Heritage Fund and make recommendations to Council (or its committees) on Heritage matters including natural heritage and biodiversity.

Community Boards

Waipa has two Community Boards, one in Te Awamutu covering the Te Awamutu and Kakepuku wards and one in Cambridge covering the Cambridge and Maungatautari Wards.

Pirongia, Te Pahu and Ohaupo are governed by Pirongia Ward Committee.

The role of a Community Board is to act as an advocate with the Community on behalf of the council. The Boards are governed under the provisions of Local Government Act 2002 and adopt Standing Orders for the conduct of their meetings. The Community Boards are not Council Committees, they are separate statutory authorities established under Part 4 of the Local Government Act 2002.

Te Awamutu Community Board

Represents and acts as an advocate for community interests. Overview of service delivery throughout Te Awamutu and surrounding areas. Performs such functions as are delegated to it by Council.

Chairperson: Richard Hurrell

Membership: Bernard Westerbaan, Colleen Wilson, Jo Rusling, Colin Pinkerton, Laurie Hoverd (Council Representative), Andrew Brown (Council Representative).

Cambridge Community Board

Acts in exactly the same way the Te Awamutu Community Board does, except it services Cambridge and surrounding areas.

Chairperson: Mike Pettit

Membership: Philip Coles, Richard Wright, Elwyn Andre-Wiltens, Grahame Webber (Council Representative), Sue Milner (Council Representative).

The Cambridge Community Board has the following Committees:

Sister Cities

Whose purpose is to positively promote friendly exchanges and to encourage mutually beneficial understanding in the fields of economic development, tourism, culture, education, science, technology and sport with our sister cities, Bihoro in Japan and Le Quesnoy in France.

Reserve Landscape

Plans and organises, with Council's approval and in conjunction with staff, the facilitation of the development and renewal of the Cambridge greenbelt reserve management plan.

ANZAC

The purpose of this Committee is to organise the annual ANZAC Day commemorations in Cambridge.

Management Structure

Waipa district is led by Chief Executive Garry Dyet and three group managers who comprise the Executive Team. The group managers each head an operational group (refer figure below). The group departments are each headed by a separate manager.

Garry Dyet JP
Chief Executive

Human Resources
To Be Appointed

David Hall
Deputy CE
Group Manager
Planning & Community Relations

Community Relationships
Jo Ireland

Strategy
Gary Knighton

Planning & Regulatory
Wayne Allan

Development Engineering
To be Appointed

Barry Bergin
Group Manager
Service Delivery

Water Services
Lorraine Kendrick

Road Corridor
Dawn Inglis

Community Facilities
Tony Roxburgh

Ken Morris
Group Manager
Business Support

Finance
Kumaren Perumal

Information Services
Mark Hogan

Legal & Corporate Support
Jennie McFarlane

Property Services
Dawn Harpur

Glossary

Action Plan	A plan identifying a series of actions to be taken to achieve defined outcomes.
Activity	Services provided by or on behalf of council.
Amortisation	The reduction of the value of an asset by prorating its cost over a period of years.
Annual Plan	Contains details of council's action plan for the next financial year, the budget and the level of rates required to fund that spending. It also contains details of any variation from the financial statements and funding impact statement that are included in council's current 10-Year Plan.
Annual Report	Report prepared once a year to assess council's performance against its objectives, activities, performance targets and budgets as outlined in the 10-Year Plan.
Asset	A resource; council's asset ownership extends over land, buildings, plant, equipment, forestry and infrastructure such as roads, bridges, footpaths, sewerage schemes, water supply and stormwater reticulation.
Asset Management Plans	A plan for the management of one or more assets that combine multidisciplinary management techniques (including technical and financial) over the lifecycle of the asset in the most cost-effective manner to provide a specified level of service.
Capital Expenditure	Money spent to build or buy a new asset, or to improve the standard of any existing asset.
Community	A group of individuals and organisations that are linked together by some common factor, interest, identity or administrative boundary.
Community Boards	Pass on community concerns and make recommendations to the elected council and its committees.
Community Outcomes	Statements describing what local communities believe are important for their current and future social, economic, environmental and cultural wellbeing. These outcomes are used to inform the setting of priorities in Waipa District's long-term plan.
Community Wellbeing	The overall wellbeing (quality of life) of the community taking into account economic, cultural, social and environmental wellbeing.
Council Controlled Organisations (CCOs)	A company or entity in which one or more local authorities has a shareholding of 50 per cent or more, voting rights of 50 per cent or more, or the right to appoint 50 per cent or more of the directors. Section 6(4) of the Local Government Act 2002 details entities which are exceptions.

Development Contributions	Payment from developers to help fund new infrastructure required by growth (as set out in the Local Government Act 2002).
District Plan	Required by the Resource Management Act 1991, it defines how resources and development will be managed by the District. The Plan is based on economic, cultural, social and environmental wellbeing.
Equity	The market value of assets less any liabilities.
Funding Impact Statement	A financial statement that discloses the revenue and financial mechanisms that council proposes to use.
General Rate	A charge calculated using the rateable value of property that is paid to council to fund its general services but not services funded by targeted rates, fees or charges.
Governance	Is how council engages with the community, oversees the effective and responsible management of resources, delivers services, and sets the strategic direction for the District.
Group of Activity	Related activities grouped together.
Hapū	A cluster of related whānau (extended family), descended from a single ancestor that has collective decision-making rights over its territory.
Hearing	A meeting at which members of the public speak to elected representatives and/or staff about an issue.
Indicator	A measure or combination of measures, either qualitative or quantitative, against which performance or progress can be assessed.
Interest	Interest on bank accounts, overdrafts and debt.
Iwi	Larger than the hapū – a cluster of related hapū, descended from a single ancestor, varying in size.
Levels of Service (LOS)	The extent of a service provided by council.
Local Authority	A regional, district or city council.
Local Government Act 2002	The legislation that defines the powers and responsibilities of local government organisations (regional, city and district councils).
Long Term Plan	Refer to 10-Year Plan
Long-Term Vision	The long term vision describes what Waipa will be like in the future.
Ngā Iwi Toopu o Waipa	A representative group of local tangata whenua, made up of mandated hapū representatives appointed by relevant Marae committees.

Operating Costs	These are costs to run council services on a day-by-day basis and range from maintenance of infrastructure to staff salaries.
Partnership	This refers to the council's relationship with groups within the community to achieve outcomes. This does not refer to a legal partnership.
Passenger Transport	Can also be referred to as public transport – includes buses.
Rates	Rates are what each property owner pays for the services provided by councils. The charge is set in accordance with the Local Government (Rating) Act 2002.
Resource Management Act 1991	Legislation setting out local government's responsibilities to promote the sustainable management of natural and physical resources. The Act includes a range of regulatory and other responsibilities for councils, including requirements for state of the environment monitoring and reporting.
Renewals	Activities required to upgrade, refurbish or replace current facilities or assets, with facilities or assets of equivalent capability or service potential.
Revenue	Revenue received by council to fund the services it provides. Revenue sources include – rates; fees and charges for using a particular service; penalties and fines; and grants and subsidies.
Significance	The degree of importance that council has given to an issue, proposal, decision or any other matter that is likely to impact on the District's wellbeing.
Significant Activity	One or more related activities provided by, or on behalf of, a local authority or Council Controlled Organisation.
Strategic Plan	An explanation of the overall direction and emphasis that councils' activities and programmes will take to realise the long-term vision.
Strategy	A plan of action designed to guide progress towards the long-term vision.
Submission	Formal feedback or proposal from an individual or group on an issue.
Sustainability	Using our resources in such a way that we meet the needs of the present generation without compromising the ability of future generations to meet their own needs.
Tangata Whenua	Māori people who belong to a particular area by ancestral connection.
Targeted Rate	A rate that is levied to fund a particular service or facility.

Territorial Local Authority (TLA)	A city council or district council, as listed in the Local Government Act 2002.
Ward	An administrative and electoral area of the District. There are five wards in our District – Cambridge; Te Awamutu; Pirongia; Maungatautari; and Kakepuku.
Wellbeing	The four wellbeings refer to the social, economic, environmental and cultural wellbeing of communities in the present and for the future.
Vested Assets	An existing right to the immediate or future possession of property, resources, cash, stock and goodwill.
10-Year Plan	A strategic plan, covering at least 10 years, that describes a local authority's activities and the community outcomes of the authority's district or region. A council's 10-Year Plan is the basis for its accountability to the community.

Appendix 1 -
Changes made from the draft Annual Plan

The following summarises the key decisions and associated financial impacts and changes in relation to the Annual Plan following the submission hearings and deliberations on 6 and 7 May 2014 and the decisions of the 3 June Strategic Planning and Policy Committee meeting.

Rating Levels

The proposed increase in rate revenue for 2014/15 included in the draft Annual Plan was 2.9 per cent (net of growth). After consideration of submissions and deliberations and the subsequent decisions of the 3 June Strategic Planning and Policy Committee meeting, the rate increase remains at 2.9 per cent with a slight adjustment to the required rate revenue which decreased by $17,800. There is a change in the capital works programme to $40.6 million, an increase of $6.7 million over the level of capital proposed in the draft Annual Plan.

Summary of significant financial changes:

CHANGE	$	FUNDING SOURCE
Capital Projects deferred from 2013/14 to 2014/15	2,303,000	Reserve / Loan
Cambridge North Stormwater and Roading, deferred from 2013/14 to 2014/15	1,800,000	Reserve / Loan
Appleby Road Extension design	278,000	Reserve / Loan
Deferral of capital for Palmer Street Pensioner Housing renewal	(847,000)	Reserve/Loan
Albert Park Grandstand deferred from 2013/14 to 2014/15	660,000	Loan
Cambridge Pool Plant Renewal	325,000	Loan
Operating Projects deferred from 2013/14 to 2014/15	136,000	Reserve
Healthy River Forum	7,000	Rates
Employee benefits reviewed based on market values	73,600	Rates
Borrowing Costs including Principal Repayments	(325,400)	Rates
Sport Waikato – Increase to the current Grant	1,700	Rates
Pirongia Heritage & Information Centre – Increase to the current Grant	1,600	Rates
Kakepuku Mountain Conservation Project – pest control	5,000	Rates
Lake Karapiro – Hornwort Control	25,000	Rates

CHANGE	$	FUNDING SOURCE
Long Term Plan – Legislative changes to Development Contributions Policy	20,000	Rates
Parks and Reserves to ensure the current levels of service are maintained in the district	140,000	Rates
Seal Extension	33,000	Rates
Shakespeare Street / Tirau Road Intersection Upgrade	2,100,000	Subsidy/ Internal Loan
Total Rates required (exclusive of GST)	**$45.354 million**	

Te Awamutu Library

The draft Annual Plan provided three options to the community for feedback as the $2.6 million signalled in the 10-Year Plan 2012-22 was not going to be enough to build a library to the standard that our community needs. The three options were:

Option 1: Continue with the original proposal and build a library for approximately $2.6 million.

Option 2: Increase the budget to $4.4 million. This would allow for a purpose built library building which could host a range of community programmes as well as cope with projected growth.

Option 3: Consider a partnership with a commercial developer and consider a range of options.

After considering submissions received on this issue, Council has decided to proceed with option 2.

Waipa
DISTRICT COUNCIL

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