



Gore District Council
ANNUAL PLAN
2014/15

RURAL CITY LIVING

GO
DISTRICT COUNCIL
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MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE

We are pleased to provide a brief to the Draft Annual Plan 2014/15. The Annual Plan is prepared under the provisions of the Local Government Act 2002 and the overarching provisions of the current Long Term Plan (LTP) 2012/22.

The Annual Plan focusses on the third year of the LTP. It is therefore important to reflect on the content of the LTP when reading this plan. Salient features of the plan that we would like readers to be aware of are as follows:

Financial

The LTP forecast a total increase in rates of 3.70% for 2014/15. Placing unexpected pressure on the Council's financial planning process has been an increase in depreciation in respect of pipeline infrastructure. A revaluation of the Council's water, sewage and storm water assets has necessitated an increase allowance for depreciation of \$155,000 per annum which represents 1.18% of last year's total rate take. Given the Council's high priority on maintaining and upgrading its pipeline infrastructure, it is considered prudent to absorb this additional expense and seek efficiencies elsewhere within the Council budget. This along with a decision made earlier to launch a new brand for the District, had a cumulative effect of placing an extra 1.54% impost on the Council budget before other commitments and priorities were considered.

It is therefore pleasing to report that the proposed total increase in rates for 2014/15 is 4.11%, which is slightly more than that forecast in the LTP. This result has been achieved through diligent team work by both elected members and senior staff.

Commercial Rates in the Urban Rating Sector

In response to concerns expressed by some commercial ratepayers, the Council is proposing to make some modifications in the way in which it collects rates for the Parks and Reserves activity within the commercial rating area. Historically the Council has used valuation bands and placed fixed targeted rates within each of those bands, with the quantum increasing in line with higher valuations. This has proved problematic in that the Council has had to regularly adjust the thresholds to take cognisance of new valuation assessments. Further, the difference in the fixed targeted rate between bands can be quite pronounced if property moves from one tier to another. This can result in properties of not too dissimilar value paying quite different amounts for the Parks and Reserves activity.

To address this matter, the Council is proposing to apply the Parks and Reserve contribution from commercial and industrial rates on a progressive valuation basis without any specific tiers. The only control that the Council would exercise within this new approach is to place a minimum contribution on each commercial ratepayer irrespective of value and a maximum contribution, irrespective of how high the capital value may be. The Council believes this change will result in a smoother apportionment of the rating burden for Parks and Reserves within the commercial sector. It needs to be emphasised that no change to the funding contributions made by other rating sectors to the Parks and Reserves activity is being mooted by this proposal. Further details of exactly what is being advocated can be found on page 99 of this Draft Annual Plan.

Postponement of two larger Capital Projects

Two significant projects in the Long Term Plan were due to be either implemented or the advanced to a design stage in the forthcoming financial year. The redevelopment of the Arts and Heritage Precinct was a project that was slated for implementation in the 2014/15 financial year. The draft annual plan does not provide for this project to be advanced at this point in time. There are a number of projects that the Arts and Heritage Department is perusing in earnest which necessitates that resources be directed to their completion. Therefore

the proposed upgrade of the Arts and Heritage Precinct will not occur until such time as critical projects in the form of the upgrade of the former East Gore Presbyterian Church, Clematis Cottage in Mataura and Croydon Aviation Trust Complex in Mandeville have either been completed or in the advanced phases of achieving this objective. In the meantime the Council will continue to slide the project out further in the planning horizon.

The other major capital project is the proposed upgrading of the Council's principal administrative building which houses the Council Chambers and is connected to the James Cumming Wing. This project which has an associated rough order of cost of \$3million is set down for commencement in the Long Term Plan for 2015/16. For this work to be progressed at that time, detailed planning would need to occur during the year under preview. However in light of uncertainties associated with the review of the building code in relation to strengthening of buildings against the risk of earthquakes, this project has been postponed until a clearer picture of what is required for any earthquake strengthening has been obtained. It is anticipated that clarity around this specific issue will be obtained within the next twelve months to allow the Council to make an informed decision on the scope of the work required and when it should be programmed.

Wastewater reticulation upgrade

It was reported in the Annual Plan last year; the Council has been working assiduously on relieving pressure on the capacity on the wastewater reticulation that it services both West Gore and the South Gore industrial area. The problem has proven to be more extensive than first envisaged. It will involve a multiphase programme of work over several years to create additional capacity through this large network which services growing residential and industrial areas. Stage one of this project will be advanced in the coming financial year, with a loan of \$1.9 million being provided to finance this important work. The full impact of servicing this loan will not be felt until the 2015/16 financial year. Further stages of this project which will involve taking pressure off the Ajax pumping station will be considered in the light of benefits secured from earlier stages. Further commentary about what is being proposed in the forthcoming year can be found on page 42 of this draft annual plan.

Community Projects

The Council also proposes to construct a fence around a portion of the Eccles Street, Gore playground to enhance child safety in this area. This popular playground is close to two busy roads and with more grandparents in particular having a larger role in caring for children; the Council has acceded to parental concerns and intends to put in place a steel post fence. This will prevent small children from exiting the playground and running onto the neighbouring road, yet allow those outside the playground to view the children at play. A sum of \$13,000 has been allocated for this project.



Tracy Hicks JP
Gore District Mayor



Stephen Parry
Chief Executive

STATEMENT OF PROPOSAL

This statement is required to be made by the Local Government Act 2002. It includes the proposal for the Gore District Council's Annual Plan 2014/15. The Annual Plan includes information for the 2014/15 year that is contained in the Long Term Plan (LTP) in relation to each group of activities and the reasons why any information in the Annual Plan 2014/15 departs from the LTP.

Purpose and link to Long Term Plan

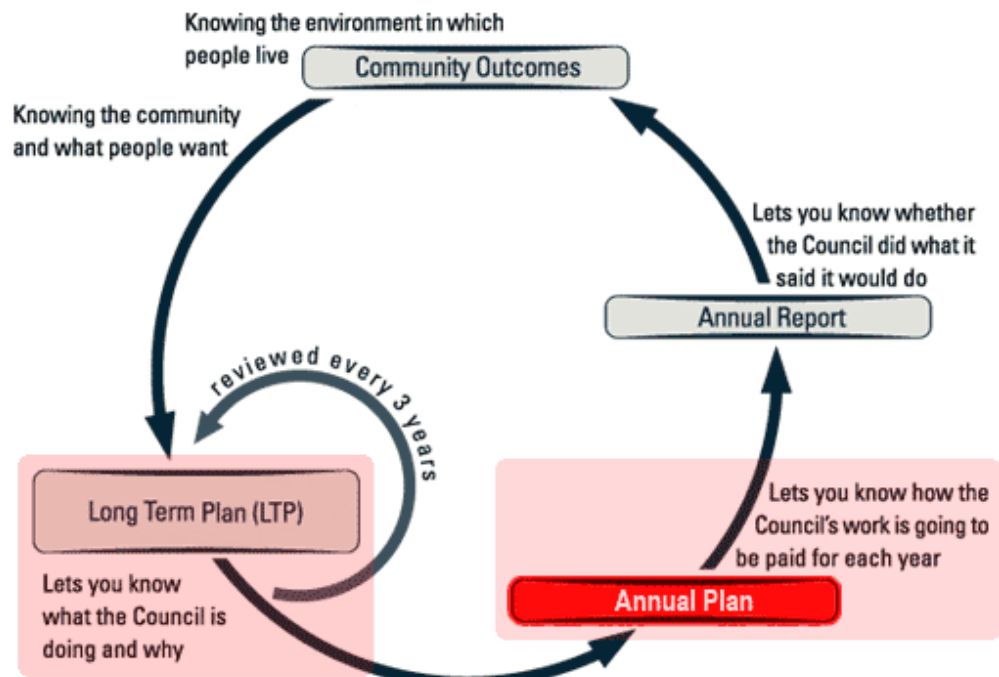
The Annual Plan 2014/15 is the third year of the 2012-2022 Long Term Plan (LTP) which was adopted by the Council in 2012. All Councils are required to produce an LTP every three years and Annual Plans in the intervening years.

The purpose of the Annual Plan as detailed in Section 95(5) of the Local Government Act is to:

- Outline the proposed annual budget and funding impact statement for the year, and
- Identify variations from the financial statements and funding impact statement included in the LTP

The diagram below indicates the relationship of the Community Outcomes to the LTP, Annual Plan and Annual Report.

This Annual Plan is a part of the LTP developed last year and its focus is on the predominant issues and projects in the coming year. Further detail on the community outcomes, activities and the financial forecasts for the 10 year period is contained in the LTP 2012-2022 and is available on the Council's website (www.goredc.govt.nz)



Since the LTP was produced some changes to the Council's requirements and budgeting have occurred and are detailed against the relevant activity. These variations from our LTP that are contained within the Annual Plan are not considered significant in any way and do not have any impact on the level of service that the Council intends to provide for its community.

This document highlights the activities the Council is involved in, the major issues and projects and where there are some variations from our original estimates for 2014/15. You will find details of what the Council is planning to spend in the year ahead and how it will be paid for. Specific projects and issues have been highlighted against each of the Council's activities, together with the performance targets that will enable you to monitor progress over time. Detailed financial statements are also provided for each group of activities.

The Council authorised publication of the draft Annual Plan on Tuesday 15 April 2014. The plan was available to the public up to and including Tuesday 27 May 2014.

The Council heard verbal submissions on Monday 9 June 2014 and considered these, and all other submissions, at a deliberative meeting on Tuesday 17 June 2014. A total of 64 submissions were received, with 14 submitters speaking to their submissions.

As a result of these submissions, the following changes have been incorporated in the final Annual Plan.

a) Changes with immediate rating impact:

- A grant of \$15,000 to the Southland Warm Homes Trust to assist with residential home heating and associated air pollution issues.
- A grant of \$1,000 to Hospice Southland to assist with the disposal of refuse.
- A grant of \$5,000 to the Hokonui Trails Trust to assist with the construction of a cycle trail.
- A grant to the Combined Lions Club for a feasibility study for a cycle way.
- A grant of \$10,000 to The Community Networking Trust to assist with the Mataura Community Co-coordinator position.
- Additional funding of \$9,000 for the continuation of the rural book bus service.

b) Other Changes

- The proposed dog walking park project was removed from the plan. This was to cost \$23,500 and be funded by a loan.

COMMUNITY OUTCOMES

Detailed below are the six identified Council community outcomes which are a cornerstone to the development of the Long Term Plan. Progress towards the attainment of these outcomes is reported to the Council's standing committees at six weekly intervals throughout the year. These progress reports culminate in the Annual Report where a 12 month review of what has been achieved is given.

OUTCOME 1

We value our history and heritage

Objectives

- a) To ensure that early life in the District is captured via writings, artefacts and attractive exhibitions in order that a greater awareness and appreciation for our heritage and history is cultivated.
- b) To work with community organisations and interest groups to bolster and expand the District's historical infrastructure in the forms of research facilities, exhibitions based on a specific theme (eg fishing, moonshine whiskey or aviation) and the provision of buildings to facilitate sensitive storage of artefacts and opportunities for public access.
- c) To actively work with the owners of historic buildings to encourage their retention, while maintaining a modicum of flexibility to allow their adaptation to meet contemporary needs.

OUTCOME 2

We live in a creative place

Objectives

- a) To continue to establish Gore as a regional epicentre of art by conducting and promoting art exhibitions at the Eastern Southland Gallery and maintaining a high visitor appeal in the John Money Wing.
- b) To foster an interest and participation in the performing arts by the provision of advice, staff support and funding of key areas such as fashion, music and drama.

OUTCOME 3

We have a choice of quality places to go and things to do

Objectives

- a) To provide high class recreational facilities at the Gore Multisports Complex and to promote and pursue an increase in participation at the Gore Multisports Aquatic Centre and adjoining MLT Event Centre.
- b) To provide a library service in the District that informs and stimulates an interest in reading, both for leisure and personal growth.
- c) To provide support for events in the District, which cater for local residents and visitors, offer fun and entertainment, together with engendering pride in the District and what it has to offer.

OUTCOME 4

We have a quality infrastructure with potential for growth

Objectives

- a) To ensure Activity Management Plans are accurate, updated regularly and factor in anticipated growth in the foreseeable future.
- b) To ensure the Council makes optimum use of existing infrastructure and sets out the location and investment required for new infrastructure to accommodate anticipated demand.
- c) To investigate new sources of water to ensure that a reliable water supply is available to a growing community.

OUTCOME 5

We live in a compassionate caring community

Objectives

- a) Where appropriate, consider grants to organisations in order to build community capacity and cohesion and promote social and cultural wellbeing.
- b) To maintain an active community development programme which harnesses and empowers volunteer effort in social wellbeing and fosters a sense of inclusion amongst marginalised groups.
- c) To proactively advocate on behalf of citizens who may be disadvantaged by changes in government policy and/or procedure.

OUTCOME 6

We value and respect our environment

Objectives

- a) To provide and maintain to a high standard parks, reserves and gardens which both beautify the environment and provide a respite from built infrastructure.
- b) To update the District Plan in order that it strengthens the balance between facilitating development and effectively limiting adverse effects that may flow from unbridled development.
- c) To maintain a regulatory culture that places an emphasis on education, empowerment and collaboration over rigid application of rules and implementation of sanctions.

The section on the 'Council's Activities' provides a summary of each of the different activities undertaken by the Council and the ways in which these activities contribute to achieving the six Council community outcomes. The Council's activities have been categorised under three different headings or activity groups: Community Services, District Assets and Leadership.

In addition to the services and legislative or regulatory functions performed by the Council, which are detailed in the subsequent sections of this plan, the Council also promotes the achievement of community outcomes by:

- providing leadership, representing, and being an advocate for community interests
- providing information necessary for sustainable development and other activities within the District
- acting as a facilitator, mediator, organiser and/or motivator of community-based initiatives and/or collaboration at the grass roots level
- engaging in partnerships with key agencies, and community groups, and
- monitoring and reporting on progress towards achievement of community outcomes.

Each of the activity summaries included in the next section provides details on the following:

- an introduction: which explains the type/nature of the service provided
- a rationale for the service: why is the service provided?
- its contribution to Council community outcomes
- the levels of service and performance measures over the 10-year duration of the plan
- how the services are funded
- the assets that are used to provide the service, and how the Council manages, maintains and funds replacement of the assets, and
- future changes highlighting the envisaged developments or changes in that activity, including details on proposed changes to the existing levels of service or way in which the services are delivered.

It is pertinent to note that as the Council community outcomes 'sit' within the broader framework of the Long Term Plan, the Council sees the outcomes as a guide for planning and decision-making, which is entirely consistent with its role towards ensuring social, economic, cultural and environmental wellbeing in the District.

Thus, the Council has integrated community outcomes within its planning documents such as activity management plans, and seeks to ensure that activities or initiatives presented in other planning documents such as the District Plan, regional reports such as the Southland Region Waste Management Plan, and the Southland Leisure Strategy are implemented in ways that serve to promote the achievement of community outcomes.

Latest monitoring and reporting of Southland's Community Outcomes



Our Way Southland – 'The Community's Blueprint for the Future'

Our Way Southland is a shared service between Southland's Councils to assist with efficient and focused strategic regional decision-making and action by a combination of consultation, monitoring and reporting, and the promotion of collaboration and collective action.

The current and future needs of Southland's communities are canvassed triennially by a regional outcomes monitoring report and a regional quality of life survey, while key strategic issues for the region are identified by the triennial Our Way Southland Leaders' Forum.

Our Way Southland also provides an effective local government interface between communities and the central government, business and community sectors, promoting the efficient and cost-effective delivery of good-quality local community infrastructure and local public services.

In 2014/15, Our Way Southland will continue to promote three collaborative regional projects with the common purpose of enhancing community infrastructure and resilience throughout Southland. Each of these projects addresses one of the four key themes and regional issues for Southland's communities identified at the September 2012 Our Way Southland Leaders' Forum:

1. Economy, Employment and Youth – Training and Opportunities
2. Education and Parenting – especially the first 1,000 days (0-3 years)
3. Leadership – particularly amongst those who stay in Southland
4. Support for Families – especially for those under stress.

The Strengthening Parenting project has been a collaboration with central and local government and the business and community sectors to better support parents and families within their communities. The project clearly identified the strengths and benefits for Southland of the collective impact model of regional parenting support, detailed in Dr Michael Gaffney & Associate Professor Nicola Taylor *The Strength in Our Parents: Towards a Regional Parenting Strategy 2013* Centre for Research on Children and Families, University of Otago, July 2013. Our Way Southland will continue to provide a regular forum at which central and local government agencies and the community and business sectors will examine collective action for parent support projects in Southland. The Parenting Portal, an on-line database of parent support services, facilities and agencies, will be developed by Our Way Southland in conjunction with the Southland Early Childhood Focus Group and Parent Support Agencies, and with technical support from Environment Southland.

The Leadership project enables communities to identify, promote and mentor current and future leaders, while enhancing community infrastructure and community resilience. In 2014 and 2015, a series of leadership incubator courses will be held in Eastern and Western Southland. The incubator short course enables participants to learn about the basics of leadership, and develop confidence in dealing with leadership challenges including governance and conflict management.

Youth and their parents/caregivers remain a separate work stream in the Strengthening Parenting in Southland project, while Our Way Southland works with existing youth-related initiatives across Southland to promote positive career and life outcomes for Southland's young adults through community involvement and action.

The monitoring work for 2014/15 will promote opportunities for the effective alignment of survey work in the region, particularly between local and central government agencies, to minimise duplication of effort and the over-surveying of communities. Our Way Southland is well experienced in regional survey work and can therefore coordinate research initiatives across Southland and investigate time and cost-effective methods of data collection and analysis.

Following the withdrawal of the Invercargill City Council from the project effective 1 July 2013, Our Way Southland continues to liaise with the Council on matters of common interest. Our Way Southland will also continue to liaise with a number of regional community projects, including the Southland Building and Heritage Preservation Trust and the restoration of Kohi Kohi's Cottage, Riverton; South Alive (South Invercargill Urban Rejuvenation Project); Volunteer South; the Eastern Southland Social Sector Alliance and the Multi-sector Youth Trials Project, and Kindergartens South.

A separate regional community project which is being developed by Our Way Southland, in collaboration with Venture Southland, is the coordination of commemorations of Southland's involvement in the First World War, commencing in August 2014 with the centenary of the enlistment in Invercargill of Southland's Main Body volunteers. Centennial commemorations of key First World War events will continue through to November 2018, with local Southland initiatives being connected with significant regional and national projects.

Further information is available on the Our Way Southland website: www.ourwaysouthland.org.nz.

FINANCIAL OVERVIEW

The increase in rates represents an overall increase of 4.11%. The impact of the increase will vary slightly amongst the sectors of Residential, Commercial, Rural and Industry as indicated in the table below. Details of more specific examples of estimated rates are contained on page 12

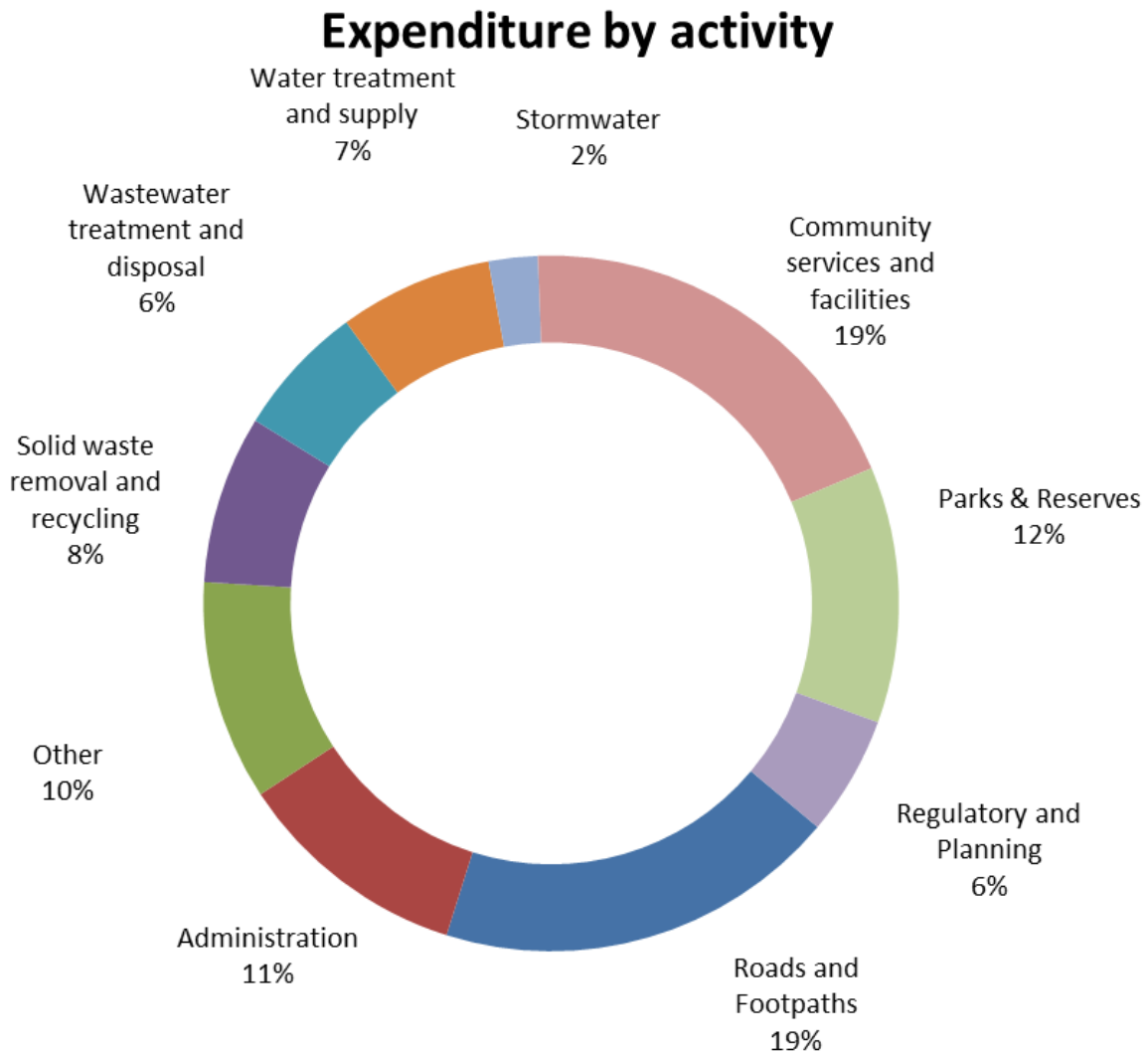
Rates	Urban	Rural	Industrial	Total (incl GST)
2014/15	11,407,826	4,131,670	254,208	15,793,704
2013/14	11,024,145	3,901,571	244,168	15,169,884
% increase	3.48%	5.90%	4.11%	4.11%

Statement Concerning Balancing of the Budget

A local authority must ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses. The Council's Annual Plan meets this test.

Operating Expenditure

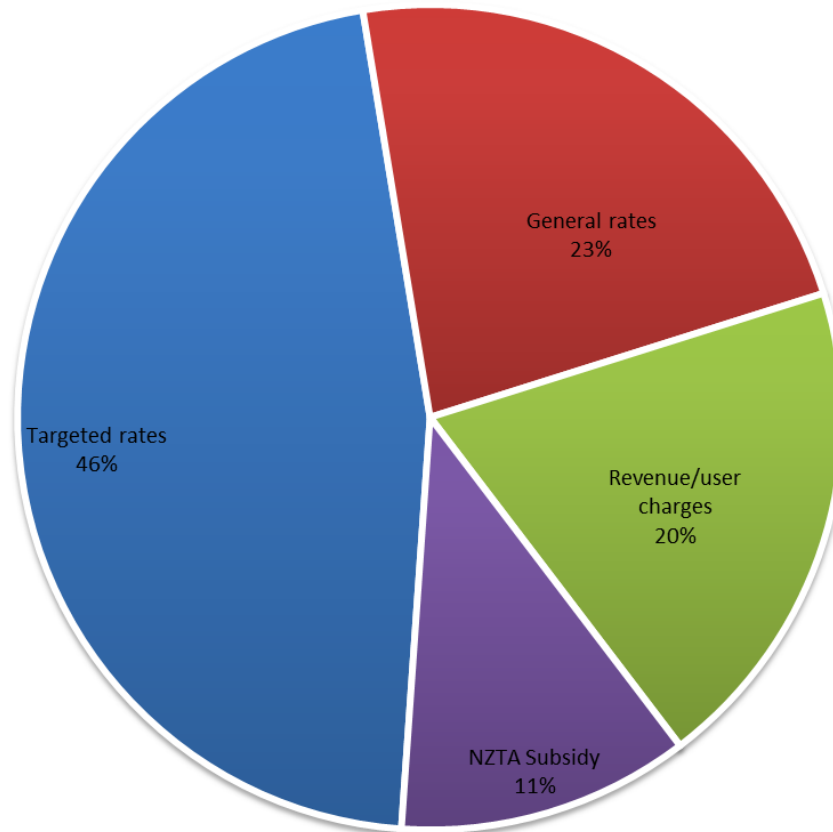
Operating expenditure includes the day to day costs necessary to run the organisation. These are costs that occur on a regular basis. The total operating expenditure for the 2014/15 financial year is \$19,986,000.



Operating Revenue by Type

Operating expenditure is generally met by operating revenue in each year, to ensure that the Council's operations are sustainable, and that each year's ratepayers are paying their share towards these costs.

Revenue by type



Capital

Capital expenditure is the cost incurred by the Council on assets that will provide service to the community for many years. The Council has provided for capital expenditure of \$6,455,000. This is being funded by depreciation, loans, and LTNZ subsidy with a small amount from available reserves.

The Council will raise loans to fund capital when no other appropriate revenue or funding sources are available.

Borrowing and Debt Management

The amount of debt predicted at 30 June 2015 is \$13,461,000.

Term Debt Ratios	2014/15 Proposed
Maximum 20% Total Assets	3.48%
Interest Expense maximum of 10% of operating revenues	3.50%
Pre tax funds from operations exceed interest expense by 2.5 times	6.91 times

The Council is within the ratios set in the Council's Liability Management Policy

RATING COMPARISONS

Area	New Capital Value	Old Capital Value	UAGC	Regional Heritage	General Rate	Ward Rate	Parks & Reserves	Water	Solid Waste	Drainage	Industry	Total Proposed Rates 2014/15	Total 2013/14	% Increase
Gore Residential	51,000	50,000	679	34	11	80	269	281	236	320		1,909	1,861	2.59%
Gore Residential	152,000	150,000	679	34	31	238	269	281	236	320		2,088	2,027	3.03%
Gore Residential	254,000	250,000	679	34	52	398	269	281	236	320		2,269	2,193	3.48%
Gore Residential	376,000	370,000	679	34	78	589	269	281	236	320		2,485	2,392	3.91%
Gore Residential	508,000	500,000	679	34	105	796	269	281	236	320		2,720	2,608	4.29%
Gore Residential	660,000	650,000	679	34	136	1,035	269	281	236	320		2,989	2,857	4.64%
Mataura Residential	12,000	13,000	679	34	2	9	210	281	236	320		1,770	1,723	2.74%
Mataura Residential	45,000	50,000	679	34	9	34	210	281	236	320		1,802	1,751	2.93%
Mataura Residential	72,000	80,000	679	34	15	55	210	281	236	320		1,828	1,773	3.09%
Mataura Residential	135,000	150,000	679	34	28	103	210	281	236	320		1,889	1,826	3.46%
Mataura Residential	226,000	250,000	679	34	47	172	210	281	236	320		1,977	1,901	3.99%
Mataura Residential	339,000	375,000	679	34	70	257	210	281	236	320		2,086	1,995	4.57%
Gore Commercial	37,000	36,000	679	34	8	141	450	281	236	320		2,148	2,084	3.06%
Gore Commercial	154,000	150,000	679	34	32	588	718	281	236	320		2,887	2,883	0.15%
Gore Commercial	256,000	250,000	679	34	53	978	1,193	281	236	320		3,773	3,856	-2.13%
Gore Commercial	410,000	400,000	679	34	85	1,566	1,911	281	236	320		5,111	4,428	15.44%
Gore Commercial	717,000	700,000	679	34	148	2,739	3,343	281	236	320		7,779	6,586	18.11%
Gore Commercial	1,399,000	1,365,000	679	34	289	5,345	4,000	281	236	320		11,183	9,745	14.76%
Mataura Commercial	14,000	13,000	679	34	3	54	450	281	236	320		2,056	1,994	3.11%
Mataura Commercial	48,000	45,000	679	34	10	186	450	281	236	320		2,195	2,110	4.01%
Mataura Commercial	94,000	87,000	679	34	19	364	450	281	236	320		2,382	2,262	5.30%
Mataura Commercial	161,000	150,000	679	34	33	623	751	281	236	320		2,956	2,855	3.56%
Mataura Commercial	382,000	355,000	679	34	79	1,479	1,781	281	236	320		4,888	4,190	16.67%
Mataura Commercial	603,000	560,000	679	34	125	2,335	2,811	281	236	320		6,820	5,947	14.67%

Example of Proposed Rates continued.

Area	New Capital Value	Old Capital Value	UAGC	Regional Heritage	General Rate	Ward Rate	Parks & Reserves	Water	Solid Waste	Drainage	Industry	Total Proposed Rates 2014/15	Total 2013/14	% Increase
Rural	108,000	100,000	679	34	22	102	178	-	-	-		1,014	997	1.77%
Rural	404,000	375,000	679	34	83	381	314	-	-	-		1,490	1,473	1.19%
Rural	819,000	760,000	679	34	169	772	314	-	-	-		1,967	1,943	1.23%
Rural	1,657,000	1,400,000	679	34	342	1,562	314	-	-	-		2,930	2,725	7.51%
Rural	2,485,000	2,100,000	679	34	513	2,342	314	-	-	-		3,881	3,581	8.39%
Rural	3,580,000	3,025,000	679	34	739	3,374	314	-	-	-		5,139	4,711	9.09%
Rural	5,858,000	4,950,000	679	34	1,210	5,521	314	-	-	-		7,756	7,063	9.81%
Rural	7,811,000	6,600,000	679	34	1,613	7,361	314	-	-	-		10,000	9,080	10.14%
Rural	9,468,000	8,000,000	679	34	1,955	8,923	314	-	-	-		11,904	10,791	10.32%
Industrial	365,000	540,000	679	34	75	-	-	281	236	640	19,571	21,515	20,666	4.11%
Industrial	918,000	954,000	679	34	190	-	-	843	236	961	9,750	12,691	12,190	4.11%
Industrial	28,674,000	31,542,000	2,714	134	5,921	-	-	1,124	942	49,956	160,635	221,426	212,631	4.11%

INTRODUCTION TO COUNCIL ACTIVITIES

The Long Term Plan (LTP) is our 10 year comprehensive business plan detailing the Council's policies and outlining the work programmes and the associated financial implications. In that plan we also provided you with detailed information about each activity and the contribution it made to achieving the specified Community Outcomes.

This Annual Plan focuses on what it is the Council proposes to do in the year ahead, how much it will cost and how the Council will measure what is being achieved.

In this section we have provided you with information about each activity and the major plans for the current year. There is a financial summary provided for each group of activities showing a comparison between the Long Term Plan 2012-2022 and the Annual Plan for 2014/15.

The activities have been grouped into three areas:



COMMUNITY SERVICES – FUNDING IMPACT STATEMENT

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	2,002	2,047	2,174
Targeted rates	373	390	394
Fees and charges	876	922	867
Subsidies and grants for operating purposes	198	170	198
Local authorities fuel tax, fines, infringement fees, and other receipts	68	63	67
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	3,518	3,593	3,701
Applications of operating funding			
Payments to staff and suppliers	2,003	2,006	2,060
Finance costs	66	77	56
Other operating funding applications	577	546	616
Internal charges and overheads applied	694	722	758
Total applications of operating funding (B)	3,340	3,350	3,489
Surplus (deficit) of operating funding (A-B)	178	243	211
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(48)	186	(39)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(48)	186	(39)
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	2
Capital expenditure to replace existing assets	123	136	122
Capital expenditure to improve the level of service	8	266	33
Increase (decrease) in reserves	(1)	27	15
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	130	429	173
Surplus (deficit) of capital funding (C-D)	(178)	(243)	(211)
Funding balance ((A-B)+(C-D))	-	-	-

ARTS, HERITAGE AND VISITOR SERVICES

Arts and Heritage is a department within the Council that facilitates the sustainable development of community-owned, non-profit arts and heritage enterprises, facilities and infrastructures. It also manages, in partnership with key public providers, cultural property and programmes for the benefit of the people of the Gore District, and visitors to the area. The department manages the District's Visitor Information Centre. The Centre serves as a booking outlet for residents and visitors to make their domestic travel arrangements, as well as being a source of professional tourism related advice and recommendations. The department is also a pivotal link between local cultural interests and public sector agencies that govern policy surrounding the management and funding of cultural property and related infrastructures.

Variations from the Long Term Plan

The second stage of the development of the heritage precinct has been deferred, and will not commence in the 2014/15 year. This has resulted in a \$250,000 reduction in the capital expenditure. Additional rental from tenants of the existing facility of \$20,000 has also been reinstated due to this deferral.

Issues and Projects this Year

There are no major issues or projects for this activity.



LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target For 2014/15
To maintain an arts and heritage programme.	Offering an interesting array of arts and heritage programmes contributes to an enhanced lifestyle and culture and the primary community outcome of Southland being a great place to live.	A minimum number of projects and performances are completed each year.	Arts and Heritage Department calendar of events.	<i>10 exhibitions</i> <i>10 performances</i>
To provide a Heritage Centre that meets the needs of the community.	Knowledge of the District's history and heritage enables people to feel proud and positive about their community, which supports the primary community outcome of Southland is a great place to live.	Percentage of users are satisfied with the service as measured by comments in the visitor book.	Comments of users in visitor book.	85%
Promote and foster an appreciation for arts, culture and heritage resources located in the District.	Educating children and the public about arts and heritage contributes to the Council outcome of valuing our history and heritage.	Knowledge about arts and heritage is shared with schools and interest groups. The public appreciates the services and assets of arts and heritage.	Arts and Heritage Department calendar of visits by school and interest groups. Annual customer satisfaction survey.	<i>50 visits</i> <i>90% satisfaction rate</i>
To provide a professional information service that meets the needs of locals and visitors.	Satisfied visitors will help promote Gore by giving positive feedback to others about Gore District having a choice of quality places to go and things to do.	Visitors are satisfied with the service received and the selection of tourism products on display.	Survey of customers.	<i>95% satisfaction</i>

FUNDING IMPACT STATEMENT – ARTS & HERITAGE AND VISITOR SERVICES

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	896	933	906
Targeted rates	-	-	-
Fees and charges	52	34	59
Subsidies and grants for operating purposes	5	6	6
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	954	972	971
Applications of operating funding			
Payments to staff and suppliers	665	646	659
Finance costs	33	49	30
Other operating funding applications	-	-	-
Internal charges and overheads applied	238	248	260
Total applications of operating funding (B)	936	942	949
Surplus (deficit) of operating funding (A-B)	18	30	22
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	238	13
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	-	238	13
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	-
Capital expenditure to replace existing assets	-	21	21
Capital expenditure to improve the level of service	8	266	33
Increase (decrease) in reserves	10	(20)	(19)
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	18	268	35
Surplus (deficit) of capital funding (C-D)	(18)	(30)	(22)
Funding balance ((A-B)+(C-D))	-	-	-

DISTRICT LIBRARIES

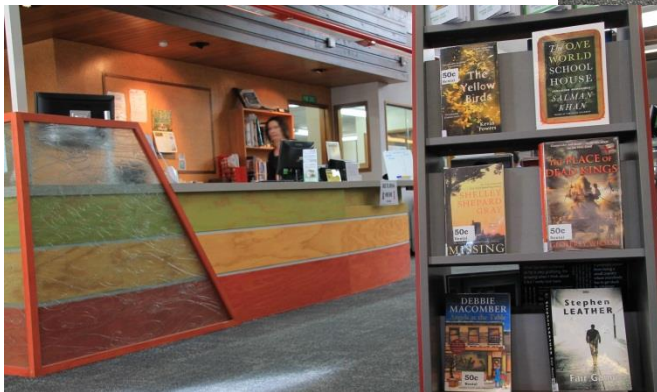
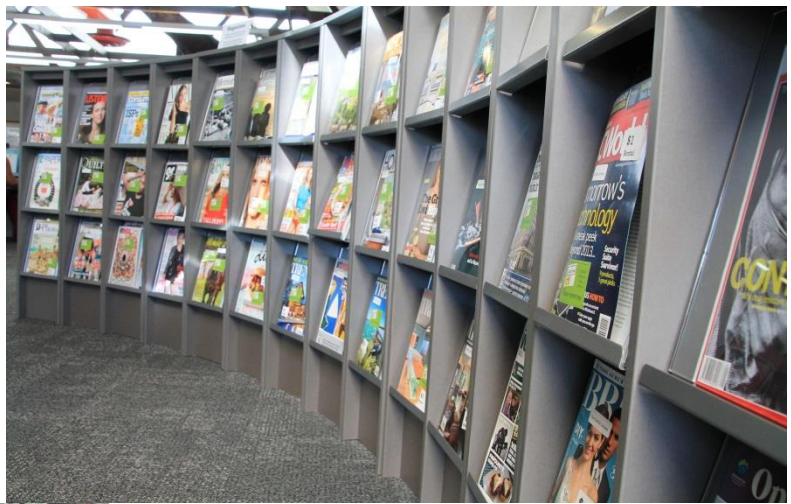
The Council provides and maintains two libraries, one in Gore and one in Mataura, which also serves as a service centre. In addition, a book bus service is provided to the residents of the four rural communities of Pukerau, Waikaka, Willowbank and Te Tipua by arrangement with neighbouring Southland District Libraries. The library collection includes a growing number of e-books, purchased in collaboration with other South Island public libraries, and these are proving popular with an increasing number of library users.

Variations from the Long Term Plan

Library book purchases have previously been expensed as an operating cost. These are now capitalised and depreciated over their estimated useful lives.

Issues and Projects this Year

There are no major issues or projects for this activity.



LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target For 2014/15
Library staff are friendly and knowledgeable.	Friendly and helpful staff enable the public to have high quality experience and giving the community a choice in terms of things to do.	Percentage of customers satisfied with customer service from the staff.	Gore District Council annual resident's survey.	>95%
A range of programmes are delivered to the community.	A good range of programmes in the assists in offering the community a choice in terms of things to do.	Numbers of programmes/activities delivered per annum.	Programme evaluation forms.	80% of participants are satisfied with quality of programme.
The range of books and materials within the library collections meet most customer demands.	Access to a wide range of quality resources supports the Council outcome of living in a creative place.	At least 80% of the collection is no more than 20 years old (by date of acquisition) excluding local history titles. 95% of requests for material are satisfied from the local collection.	Liberty Liberty	>80% of the collection is no more than 18 years old (by date of acquisition) excluding local history titles. 97% of requests for material are satisfied from the local collection.

FUNDING IMPACT STATEMENT – DISTRICT LIBRARIES

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	339	355	359
Targeted rates	320	335	339
Fees and charges	21	19	25
Subsidies and grants for operating purposes	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	8	10	7
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	687	719	729
Applications of operating funding			
Payments to staff and suppliers	412	516	424
Finance costs	-	-	1
Other operating funding applications	-	-	-
Internal charges and overheads applied	174	180	189
Total applications of operating funding (B)	586	696	615
Surplus (deficit) of operating funding (A-B)	101	23	114
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(1)	(1)	(1)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(1)	(1)	(1)
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	2
Capital expenditure to replace existing assets	100	21	101
Capital expenditure to improve the level of service	-	-	-
Increase (decrease) in reserves	-	-	9
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	100	21	112
Surplus (deficit) of capital funding (C-D)	(101)	(23)	(114)
Funding balance ((A-B)+(C-D))	-	-	-

GRANTS

Grants are provided to selected organisations to assist with the provision of economic, social (health and recreation), and cultural services to the community.

Variations from the Long Term Plan

The following grants have been included in this activity:

Pakeke Lions Recycling Service	\$23,500
Waikaka Domain Board	\$ 9,000
Scholarships	\$ 1,500
Combined Lions Club feasibility Study	\$ 5,000
Hokonui Trails Trust	\$ 5,000
Hospice Southland	\$ 1,000
Mataura Community Coordinator Position	\$10,000
Southland Warm Homes Trust	\$15,000

Issues and Projects this Year

There are no significant new issues for this activity.

Schedule of Grants for the Year Ended 30 June 2015

Gore A&P Association	81,924	Hospice Southland	1,000
Amenity Hire Refunds	3,500	John Money Wing	10,000
Children's Day	500	Mataura Community Coordinator Position	10,000
Citizens Advice Bureau	1,500	Mataura Community Garden	1,000
Clematis Cottage	2,000	Mataura Events Committee	3,000
Combined Lions Club feasibility Study	5,000	Mataura Heritage Centre	7,500
Community Pools	2,845	Mataura Initiatives	5,000
Croydon Aviation Heritage Trust	6,000	Moonshine Museum	4,500
Cycle Tour of Southland	1,000	NZ Country Music and Songwriting Awards	5,000
Eastern Southland Art Gallery	10,000	Pakeke Lions Recycling Service*	23,500
Emergency Housing	2,500	Rural Fire	54,975
Enviro Schools	5,000	Rural Halls	17,000
Free Swim School	21,300	Salvation Army	2,000
Gold Guitar Awards	4,000	Southland Regional Heritage Trust	184,068
Gore & District Victim Support	360	Southland Warm Homes Trust	15,000
Gore Counseling Centre	1,500	SPCA	5,000
Gore Museum	7,500	Total Mobility	21,953
Heartland Education Trust	2,500	Venture Southland	57,201
Hokonui Pioneer Park	5,000	Waikaka Cemetery	545
Hokonui Trails Trust	5,000	Waikaka Domain Board*	9,000
Hospital Incentives	8,500	Youth Scholarships	1,500

*These are long standing grants and are funded from the solid waste and parks sections. They do not form part of the district wide UAGC.

LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014/15

Level of Service	How it Contributes to our Community Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target for 2014/15
Provision of funding for programmes and services that aim to improve the social, cultural and economic wellbeing of the community.	The Council supports the social, cultural and economic development of the community by providing funding to agencies where it sees that such funding will positively support and make safer and healthier, our communities, families and the vulnerable, together with enhancing the cultural life of residents and creating economic opportunities with the likes of Venture Southland.	Funding is provided to organisations and agencies to help them deliver their programmes and services to the community and the Council receives information in regard to audited annual accounts, annual report performance and a list of objectives for the coming year.	Reporting in compliance with the Council policy on Monitoring Performance of Community Organisations.	100% compliance with the Council's policy on monitoring performance of Community Organisations.

FUNDING IMPACT STATEMENT – GRANTS

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	331	326	369
Targeted rates	53	55	55
Fees and charges	-	-	-
Subsidies and grants for operating purposes	192	165	192
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	577	546	616
Applications of operating funding			
Payments to staff and suppliers	-	-	-
Finance costs	-	-	-
Other operating funding applications	577	546	616
Internal charges and overheads applied	-	-	-
Total applications of operating funding (B)	577	546	616
Surplus (deficit) of operating funding (A-B)	-	-	-
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	-	-	-
Capital expenditure to replace existing assets	-	-	-
Capital expenditure to improve the level of service	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	-	-	-
Surplus (deficit) of capital funding (C-D)	-	-	-
Funding balance ((A-B)+(C-D))	-	-	-

REGULATORY

The Regulatory Services Department administers the Council's statutory and regulatory responsibilities in respect of the following legislation:

• Building Act 2004	• Litter Act 1979
• Dangerous Goods Act 1974	• Local Government Act 2002
• Dog Control Act 1996	• Reserves Act 1977
• Food Act 1981	• Resource Management Act 1991
• Health Act 1956	• Sale and Supply of Alcohol Act 2012
• Council Bylaws	

It includes the Council's resource management, building approval and inspection functions, environmental health, animal control, inspection of food premises, liquor licensing, and noise control.

Variations from the Long Term Plan

Due to changes in Building Act requirements, revenue from the Building section has been reduced by \$40,000. This has resulted in an increased rate requirement for the activity.

LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target for 2014/15
Food services used by the public are healthy and safe.	Having healthy food helps the promotion of a caring community	Percentage of premises that comply with food hygiene regulations.	Contractor's (SDC) file notes.	100%
The sale of alcohol is controlled to prevent harm caused by the excessive or inappropriate consumption of alcohol.	The Council will build community cohesion through minimising alcohol harm caused by the excessive or inappropriate consumption of alcohol.	Percentage of premises that are visited and assessed to ensure that they are complying with the Sale and Supply of Alcohol Act 2012.	Senior Regulatory Officer's inspection records.	50%
The Council provides a timely resource consent processing service.	Timely resource consent application processing contributes to the Council outcome of providing potential for growth.	Percentage of resource consent applications processed in accordance with statutory timeframes (within 20 days of filing).	Staff reports.	100%
The Council processes, inspects and certifies building work in the Gore District.	The Council remains a Building Consent Authority to ensure buildings are safe illustrates that we value our built environment.	The Gore District Council maintains its processes so that it meets BCA accreditation every two years.	IANZ Accreditation Certificate.	Accreditation achieved.
Building consent applications are processed within a reasonable timeframe.	The Council certifies all consented building work complies with the building code ensuring buildings are safe and add value to our built environment.	Building consent applications are processed within the statutory 20 day maximum timeframe.	Staff reports.	100%

FUNDING IMPACT STATEMENT – REGULATORY

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	436	433	540
Targeted rates	-	-	-
Fees and charges	803	871	783
Subsidies and grants for operating purposes	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	61	52	61
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	1,300	1,356	1,384
Applications of operating funding			
Payments to staff and suppliers	926	938	976
Finance costs	34	28	25
Other operating funding applications	-	-	-
Internal charges and overheads applied	282	293	308
Total applications of operating funding (B)	1,241	1,259	1,310
Surplus (deficit) of operating funding (A-B)	59	97	75
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(47)	(50)	(50)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(47)	(50)	(50)
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	-
Capital expenditure to replace existing assets	23	-	-
Capital expenditure to improve the level of service	-	-	-
Increase (decrease) in reserves	(11)	47	25
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	12	47	25
Surplus (deficit) of capital funding (C-D)	(59)	(97)	(75)
Funding balance ((A-B)+(C-D))	-	-	-

COMMUNITY DEVELOPMENT

Since March 2009 the Council has employed a community development officer. Although somewhat controversial at the time, the role of the community development officer has since become embedded in the Council organisation, but more importantly the community.

The community development role of the Council seeks to build capacity and cohesion and support those in the community who are disadvantaged or marginalised. Considerable focus is also placed on supporting young people i.e. the Gore District Youth Council and supporting new residents through the Eastern Southland Newcomers Network.

Variations from the Long Term Plan

None

Issues and Projects this Year

None

LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2012-2022

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Current Performance 2010/11	Performance Target			Indicative Performance Measures Years 4-10
					Year 1	Year 2	Year 3	
Council responds to issues raised by the community.	We live in a compassionate caring community by maintaining an active community development programme which harnesses and empowers volunteer effort in social wellbeing and fosters a sense of inclusion amongst marginalised groups.	People are satisfied that the Council is responding to the needs of the community.	Annual customer satisfaction survey.	New	75%	80%	85%	85%

DISTRICT ASSETS – FUNDING IMPACT STATEMENT

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	1,568	1,611	1,650
Targeted rates	8,495	8,908	8,766
Fees and charges	1,839	1,784	1,853
Subsidies and grants for operating purposes	909	968	942
Local authorities fuel tax, fines, infringement fees, and other receipts	196	201	215
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	1,929	1,999	1,963
Total operating funding (A)	14,936	15,471	15,390
Applications of operating funding			
Payments to staff and suppliers	8,636	8,823	8,750
Finance costs	652	634	617
Other operating funding applications	-	13	4
Internal charges and overheads applied	3,071	3,187	3,210
Total applications of operating funding (B)	12,359	12,657	12,564
Surplus (deficit) of operating funding (A-B)	2,577	2,814	2,809
Sources of capital funding			
Subsidies and grants for capital expenditure	1,416	1,799	1,690
Development and financial contributions	-	-	-
Increase (decrease) in debt	451	(320)	1,813
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	1,866	1,479	3,503
Applications of capital funding			
Capital expenditure to meet additional demand	-	1	-
Capital expenditure to replace existing assets	4,317	4,071	3,752
Capital expenditure to improve the level of service	-	372	2,482
Increase (decrease) in reserves	126	(152)	78
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	4,443	4,293	6,312
Surplus (deficit) of capital funding (C-D)	(2,576)	(2,814)	(2,809)
Funding balance ((A-B)+(C-D))	-	-	-

ROADING

The Gore District roading network comprises 341 km sealed roads and 553 km gravel roads. Major work (including reseals and bridge renewals) is subject to competitive tendering. Design and supervision of major works are undertaken by consultants. Pavement rehabilitation projects are undertaken on a design build basis through the road maintenance contract.

Variations from the Long Term Plan

Accommodating the large reduction, by the New Zealand Transport Agency (NZTA), in its financial assistance to the Council for its 2012-2015 roading programme will continue to have a significant impact on some roading activities during the 2014-2015 year. Final approval by the NZTA, of the financial assistance to the Council for the 2012-2015 roading programme, was not received until after the Council had finalized and published its 2012-2015 Long Term Plan (LTP). The amount approved by the NZTA, for some roading activities significantly varied from that described in the LTP. Adjustment of the budget, from that published in the LTP, to match the NZTA approved funding has therefore been required.

Capital works, in particular resealing, has suffered a reduction in funding during the 2012-2015 period. A comprehensive re-assessment of the reseal programme was undertaken at the start of the three year period. This resulted in a decision to defer the reseal date of some sites, effectively increasing the expected life of the seal. Although there is an increased risk of premature failure, this risk is low and there is confidence that there will be no discernible change in the level of service. Some other roading activities were also adjusted, to a lesser extent, for the same reason as for reseals or because of contract rate changes resulting from the recent re-tender of the road maintenance contract.

Issues and Projects this Year

There have been some funding issues as outlined above. Details of proposed projects are contained on page 67.



LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target for 2014/2015
We will provide safe roads.	We live in a caring, compassionate community.	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network expressed as a number	As reported by NZTA. (New Measure required by DIA) Statistical Summary of Territorial Authorities in New Zealand	<1
	We live in a caring, compassionate community.	The number of complaints relating to the condition of footpaths each year.	As measured by the customer services log.	<28
	We live in a caring, compassionate community.	No crashes occur as a result of negligence substandard safety provision at road works sites.	TMP auditing Code of Practice for Temporary Traffic Management (COPTTM) and Local Road Supplement (LRS) standards.	100% of road work sites not contributing to a crash.
Unsealed roads are maintained to specific requirements.	We have a quality infrastructure with potential for growth.	Communities in the Gore District are satisfied with the local gravel roads as measured in the customer satisfaction survey.	Community surveys are conducted annually.	70%
To provide a roading network that meets the needs of the community.	We have a quality infrastructure with potential for growth.	Communities in the Gore District are satisfied with the footpaths.	As measured in the customer satisfaction survey. Community surveys are conducted annually.	75%
	We live in a caring, compassionate community.	The percentage of request for service and complaints (eg streetlight failures, pot holes, pavement markings) dealt with within the contractually specified response times.	Customer services request log.	>90%

FUNDING IMPACT STATEMENT –ROADING ADMINISTRATION AND STATE HIGHWAYS

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	-	-	-
Fees and charges	-	-	-
Subsidies and grants for operating purposes	43	53	65
Local authorities fuel tax, fines, infringement fees, and other receipts	196	201	215
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	63	54	49
Total operating funding (A)	303	307	329
Applications of operating funding			
Payments to staff and suppliers	329	335	332
Finance costs	-	-	-
Other operating funding applications	-	-	-
Internal charges and overheads applied	219	228	239
Total applications of operating funding (B)	548	562	571
Surplus (deficit) of operating funding (A-B)	(245)	(255)	(242)
Sources of capital funding			
Subsidies and grants for capital expenditure	256	265	256
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)	256	265	256
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	-
Capital expenditure to replace existing assets	23	-	-
Capital expenditure to improve the level of service	-	-	-
Increase (decrease) in reserves	(12)	10	14
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	11	10	14
Surplus (deficit) of capital funding (C-D)	245	255	242
Funding balance ((A-B)+(C-D))	-	-	-

FUNDING IMPACT STATEMENT – URBAN ROADING

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	802	864	792
Fees and charges	-	-	-
Subsidies and grants for operating purposes	192	199	212
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	994	1,064	1,004
Applications of operating funding			
Payments to staff and suppliers	513	476	447
Finance costs	29	38	31
Other operating funding applications	-	-	-
Internal charges and overheads applied	32	27	24
Total applications of operating funding (B)	574	541	502
Surplus (deficit) of operating funding (A-B)	420	523	502
Sources of capital funding			
Subsidies and grants for capital expenditure	288	405	394
Development and financial contributions	-	-	-
Increase (decrease) in debt	129	132	132
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	416	537	526
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	-
Capital expenditure to replace existing assets	837	998	976
Capital expenditure to improve the level of service	-	62	52
Increase (decrease) in reserves	-	-	-
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	837	1,060	1,028
Surplus (deficit) of capital funding (C-D)	(420)	(523)	(502)
Funding balance ((A-B)+(C-D))	-	-	-

FUNDING IMPACT STATEMENT – RURAL ROADING

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	1,299	1,513	1,369
Fees and charges	-	-	-
Subsidies and grants for operating purposes	571	608	558
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	1,869	2,122	1,927
Applications of operating funding			
Payments to staff and suppliers	1,103	1,199	1,077
Finance costs	-	-	-
Other operating funding applications	-	-	-
Internal charges and overheads applied	32	27	24
Total applications of operating funding (B)	1,134	1,226	1,102
Surplus (deficit) of operating funding (A-B)	735	896	826
Sources of capital funding			
Subsidies and grants for capital expenditure	871	1,128	1,039
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)	871	1,128	1,039
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	-
Capital expenditure to replace existing assets	1,566	1,862	1,728
Capital expenditure to improve the level of service	-	161	137
Increase (decrease) in reserves	40	-	-
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	1,606	2,023	1,865
Surplus (deficit) of capital funding (C-D)	(735)	(896)	(826)
Funding balance ((A-B)+(C-D))	-	-	-

WATER SUPPLY

The Council's water supply activity provides sustainable and safe water for domestic, commercial and industrial use, as well as for fire fighting purposes.

Drinking water is supplied to urban areas of the District through two Council operated schemes: the Gore and the Mataura schemes. The Council also operates the Otama rural water scheme which supplies water for livestock.

Variations from the Long Term Plan

The budget includes provision for additional capital expenditure on investigations for a new water treatment plant that will meet New Zealand Drinking Water Standards, provision for emergency river extraction infrastructure at Coopers Wells, demand management and leak investigation projects.

Issues and Projects this Year

Details of proposed projects are contained on page 69.



LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target for 2014/15
Water systems are effective and reliable.	A reliable service and effective response to queries.	<p>Compliance with maximum duration of the disruption to service.</p> <p>Compliance with the response times for water reticulation faults and emergencies.</p> <p>Customer satisfaction survey shows the community is satisfied with water supply services.</p>	<p>Customer Service Request.</p> <p>Customer services log.</p> <p>Annual customer satisfaction survey.</p>	<p>100%</p> <p>100%</p> <p>>=85%</p>
A potable water supply is provided in urban areas.	A reliable service and effective response to queries.	<p>Compliance with the microbiological criteria of the NZDWS:</p> <p>Complaints regarding smell, unusual taste or colour.</p>	<p>WINZ (New Zealand Drinking Water Database System)</p> <p>Customer Service Request.</p>	<p>100%</p> <p><20 complaints per annum</p>
Adequate pressure and volume of water is provided in urban areas to permit effective fire-fighting.	A reliable service and effective response to queries.	Urban fire hydrant test flows exceed minimum flow level.	Fire service testing.	<p>97% Gore</p> <p>95% Maitaia</p>

FUNDING IMPACT STATEMENT – WATER

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	1,360	1,387	1,378
Fees and charges	300	309	309
Subsidies and grants for operating purposes	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	1,660	1,696	1,687
Applications of operating funding			
Payments to staff and suppliers	750	761	774
Finance costs	39	29	34
Other operating funding applications	-	-	-
Internal charges and overheads applied	399	413	399
Total applications of operating funding (B)	1,188	1,203	1,207
Surplus (deficit) of operating funding (A-B)	472	493	480
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(130)	(116)	(15)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(130)	(116)	(15)
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	-
Capital expenditure to replace existing assets	332	364	289
Capital expenditure to improve the level of service	-	-	131
Increase (decrease) in reserves	10	13	45
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	342	377	465
Surplus (deficit) of capital funding (C-D)	(472)	(493)	(480)
Funding balance ((A-B)+(C-D))	-	-	-

STORMWATER

The Council's stormwater activity consists of the collection and disposal of stormwater to safeguard public health and safety and protect property while minimising to the extent possible, any adverse environmental impacts arising from these activities.

The stormwater network collects stormwater runoff from private households, businesses and roads within the townships of Gore, Mataura, Waikaka, Pukerau and Mandeville. The stormwater is both pumped and gravity fed to discharge into the Mataura River, Waikaka Stream, Pukerau Stream and Otamita Stream. The quality of discharge is monitored and controlled by discharge consents that are managed by Environment Southland.

Variations from the Long Term Plan

The budget includes provision for additional Capital expenditure for investigation and separation of stormwater that is entering the wastewater network. The South Gore Industrial discharge quality improvement project originally planned for 2014/15 has been reassigned to this year's plan.

Issues and Projects this Year

Details of proposed projects are outlined on page69.



LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target for 2014/15
A reliable service for the collection and disposal of stormwater.	A reliable service for the collection and disposal of stormwater enables the local economy to operate and grow without interruption.	<p>Compliance with the maximum response times of: 12 hours for urban surface flooding.</p> <p>Customer satisfaction survey shows the community is satisfied with stormwater services.</p>	<p>Customer Service Request database.</p> <p>Annual customer satisfaction survey.</p>	<p>100%</p> <p>>85%</p>
Stormwater systems that are effective and comply with environmental standards.	Compliance with conditions imposed by a resource consent ensures that waterways are protected from adverse impacts of providing the stormwater service.	All resource consents are complied with.	Annual report for resource consents.	100%

FUNDING IMPACT STATEMENT – STORMWATER

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	515	494	519
Fees and charges	-	-	-
Subsidies and grants for operating purposes	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	515	494	519
Applications of operating funding			
Payments to staff and suppliers	144	120	114
Finance costs	44	34	35
Other operating funding applications	-	-	-
Internal charges and overheads applied	60	64	60
Total applications of operating funding (B)	248	218	209
Surplus (deficit) of operating funding (A-B)	268	276	310
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(114)	(168)	(112)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(114)	(168)	(112)
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	-
Capital expenditure to replace existing assets	164	108	-
Capital expenditure to improve the level of service	-	-	198
Increase (decrease) in reserves	(10)	-	-
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	154	108	198
Surplus (deficit) of capital funding (C-D)	(268)	(276)	(310)
Funding balance ((A-B)+(C-D))	-	-	-

WASTEWATER

The Council's wastewater activity consists of the collection, treatment and disposal of wastewater and sewerage in order to safeguard public health and safety, and protect property, while minimising to the extent possible, adverse environmental impacts arising from this activity.

The Gore, Mataura and Waikaka wastewater schemes operated by the Council, serve communities located in these three townships. Rural areas and the villages of Mandeville and Pukerau are not served by the Council's wastewater services. Instead wastewater from these areas are collected and discharged into individual septic tanks.

A robust system for monitoring wastewater quality and maintenance of wastewater treatment has been put in place by the Council. Wastewater quality is monitored on a regular basis in accordance with frequencies specified in approved resource consents. The Council's wastewater team has a three-tiered maintenance regime for routine, planned and reactive maintenance of wastewater assets and infrastructure.

Variations from the Long Term Plan

The budget includes additional expenditure for initial investigations into options for sludge removal from primary pond 1 at Gore. This project is being funded from reserves. A project has been added for health and safety upgrades at pump stations and treatment sites.

Issues and Projects this Year

The major issue for the activity is the capacity of the Ajax pumping station to cater for recent increased demand, and provision to cope with further demand increases should subdivisions proceed. Details of expenditure on this and other projects are outlined on page 69.



LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target for 2014/15
A reliable service for removal of wastewater is provided.	Safeguards the health of the community and ensures that the environment is protected from the negative effects of human activities.	Compliance with the maximum response times of: 2 hours for emergency or pump station failure. 4 hours for sewer blockage. 12 hours for urban surface flooding.	Initial response recorded by telemetry system/pager for pump stations and in Customer Services Request for sewer blockage and flooding. Actual response time recorded in customer services log.	100%
Wastewater systems that are effective and comply with environmental standards.	Safeguards the health of the community and ensures that the environment is protected from the negative effects of human activities.	Annual complaints relating to smell from oxidation ponds.	Customer Services Request.	<5 per annum
Wastewater systems that are effective and comply with environmental standards.	Safeguards the health of the community and ensures that the environment is protected from the negative effects of human activities.	Annual customer satisfaction survey shows the community is satisfied with the wastewater service.	Annual customer Satisfaction survey.	>95%
Wastewater systems that are effective and comply with environmental standards.	Safeguards the health of the community and ensures that the environment is protected from the negative effects of human activities.	Percentage of resource consent conditions complied with.	Monitoring results of Environment Southland.	100%

FUNDING IMPACT STATEMENT – WASTEWATER

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	1,034	1,033	1,130
Fees and charges	216	223	223
Subsidies and grants for operating purposes	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	1,250	1,255	1,353
Applications of operating funding			
Payments to staff and suppliers	482	477	477
Finance costs	127	114	126
Other operating funding applications	-	-	-
Internal charges and overheads applied	248	257	248
Total applications of operating funding (B)	857	848	851
Surplus (deficit) of operating funding (A-B)	393	407	501
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	219	(95)	1,822
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	219	(95)	1,822
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	-
Capital expenditure to replace existing assets	591	282	361
Capital expenditure to improve the level of service	-	-	1,917
Increase (decrease) in reserves	20	30	45
Increase (decrease) in investments	-	-	-
		312	
Total applications of capital funding (D)	611	298	2,323
Surplus (deficit) of capital funding (C-D)	(393)	(407)	(501)
Funding balance ((A-B)+(C-D))	-	-	-

SOLID WASTE

The Council owns a transfer station located in Gore. It contracts out the operation of this facility along with the provision of a household kerbside collection in Gore and Mataura. A skip bin service operates in Mataura on Sunday afternoons at the old landfill site.

Variations from the Long Term Plan

The budget includes additional costs associated with the Emissions Trading Scheme of \$30,000. These are to be funded from existing Council reserves.

Issues and Projects this Year

There are no significant new issues for this activity.



LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target for 2014/15
A transfer station is provided to meet the needs of the community.	A tidy, well maintained, odour free transfer station and waste collection and disposal system provides an environment that is protected from the negative effects of human activities.	Percentage of urgent requests responded to in one day. (Urgent requests being defined as rubbish bags not collected, being destroyed by dogs or streets not collected in error).	Customer service log.	100%
An effective kerbside recycling service is provided in urban areas.	Timely uplifting and removal of kerbside bins helps provide an urban environment that is protected from the negative effects of human activities.	Number of complaints received each year about the effectiveness of the kerbside recycling service.	Customer service log.	<5 pa
Waste minimisation is promoted to improve the environment.	The reduction of waste disposed of reduces costs to residents and places less pressure on the environment. This has a positive impact on economic and environmental outcomes.	Volume of waste per capita being disposed of at the regional landfill.	Regional landfill weighbridge records.	Decreasing by 1%
The number of “fly tipping” incidents is reduced with the introduction of kerbside recycling.	Illegitimate dumping of refuse on roadsides and riverbanks harms the environment.	Complaints received by members of the public.	Customer service log.	<5 pa

FUNDING IMPACT STATEMENT – SOLIDWASTE

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	258	264	262
Targeted rates	921	962	952
Fees and charges	542	559	559
Subsidies and grants for operating purposes	38	43	43
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	1,759	1,827	1,816
Applications of operating funding			
Payments to staff and suppliers	1,513	1,530	1,528
Finance costs	130	130	118
Other operating funding applications	-	-	-
Internal charges and overheads applied	180	184	180
Total applications of operating funding (B)	1,823	1,843	1,826
Surplus (deficit) of operating funding (A-B)	(64)	(16)	(10)
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	-	-	-
Capital expenditure to replace existing assets	-	-	-
Capital expenditure to improve the level of service	-	-	-
Increase (decrease) in reserves	(64)	(16)	(10)
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	(64)	(16)	(10)
Surplus (deficit) of capital funding (C-D)	64	16	10
Funding balance ((A-B)+(C-D))	-	-	-

FUNDING IMPACT STATEMENT – GENERAL WORKS

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	-	-	-
Fees and charges	-	-	-
Subsidies and grants for operating purposes	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	887	918	887
Total operating funding (A)	887	918	887
Applications of operating funding			
Payments to staff and suppliers	466	485	473
Finance costs	-	-	1
Other operating funding applications	-	-	-
Internal charges and overheads applied	327	340	357
Total applications of operating funding (B)	794	825	831
Surplus (deficit) of operating funding (A-B)	93	93	55
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	(3)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	-	-	(3)
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	-
Capital expenditure to replace existing assets	31	111	22
Capital expenditure to improve the level of service	-	-	-
Increase (decrease) in reserves	62	(18)	30
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	93	93	52
Surplus (deficit) of capital funding (C-D)	(93)	(93)	(55)
Funding balance ((A-B)+(C-D))	-	-	-

PARKS AND RESERVES

Under the Reserves Act 1977, the Council has responsibility for the provision, maintenance, and preservation of reserves on behalf of the community. The types of reserves administered by the Council include:

- Sportsgrounds
- Parks
- Rural reserves
- Playgrounds
- Roading and esplanade reserves
- Public open spaces

Variations from the Long Term Plan

There is one deferral of \$45,000 for the old High School car park refurbishment due to fiscal constraints.

Issues and Projects this Year

There are no significant projects for the activity planned. There is a minor scheduled upgrade to irrigation infrastructure.



LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target for 2014/15
To provide playgrounds and reserves that are accessible to the community.	Access to parks and reserves provides opportunities to promote healthy and active communities, and provide a choice to residents of things to do. A generous allocation of parks and reserves also adds to the beautification of the environment.	Percentage of urban homes located within 500m of a playground or neighbourhood reserve.	Staff audit reports and New Zealand Recreation Association (Yardstick reports).	>85%
Premier parks are accessible and meet the needs of users.	Parks and reserves provide a sense of place, active recreation spaces and opportunities for communities to interact and beautify urban environments. All of these positive attributes contribute to the attainment of Council outcomes.	Percentage of the Community that is satisfied with the Parks and Reserves provided as measured in the annual customer satisfaction survey.	Annual customer satisfaction survey.	>90%
Playgrounds are accessible and meet the needs for users.	Playgrounds provide a sense of place, active recreation spaces and a choice of things to do. All of these positive attributes contribute to the attainment of Council outcomes.	Percentage of the Community that is satisfied with the Playgrounds provided as measured in the annual customer satisfaction survey.	Annual customer satisfaction survey.	>90%
Provision of sports fields and reserve land for other recreation facilities that meet the needs of the major field based sports.	Residents have a choice of quality places to go and things to do.	Complaints per field per season regarding the quality and availability of sports fields (unless due to abnormal weather events).	Customer services request.	<5 on quality <5 on availability
Play areas are safe.	Playgrounds are safe for children and families which contribute to the primary Council outcome of living in a caring community.	Percentage of playgrounds that meet the NZ playground standard.	Measured by staff audit reports	>75%

FUNDING IMPACT STATEMENT – PARKS AND RESERVES

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	1,965	1,993	1,888
Fees and charges	20	18	25
Subsidies and grants for operating purposes	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	979	989	989
Total operating funding (A)	2,964	3,000	2,902
Applications of operating funding			
Payments to staff and suppliers	1,565	1,670	1,600
Finance costs	3	1	5
Other operating funding applications	-	13	4
Internal charges and overheads applied	1,066	1,087	1,104
Total applications of operating funding (B)	2,634	2,770	2,713
Surplus (deficit) of operating funding (A-B)	330	230	190
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(6)	(6)	(7)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(6)	(6)	(7)
Applications of capital funding			
Capital expenditure to meet additional demand	-	1	-
Capital expenditure to replace existing assets	217	297	243
Capital expenditure to improve the level of service	-	21	34
Increase (decrease) in reserves	107	(94)	(94)
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	324	225	182
Surplus (deficit) of capital funding (C-D)	(330)	(230)	(190)
Funding balance ((A-B)+(C-D))	-	-	-

AQUATIC SERVICES AND MLT EVENT CENTRE

The Gore District Council operates two public swimming facilities, the Mataura Centennial Pool and the Gore Multisports Aquatic Centre, and one dry facility, the MLT Event Centre as part of its overall aim to ensure that residents of the District have access to a full range of recreational and sporting opportunities.

Variations from the Long Term Plan

There are two variations to the Long Term Plan. Both are budget corrections. The \$25,000 increase in electricity cost which is the actual shortfall. This is primarily driven by the portion of electricity used by the Ice Rink not being 'penny per unit'.

The second component is an additional \$65,000 for wage costs primarily driven by the recruitment and training of human resource's required to deliver swimming lessons in addition to maintaining general facility staffing levels to the required standards of operation.

As part of Council's conservative approach to manage debt, a voluntary repayment of the Multisports Complex debt of \$51,860 has been included.

Issues and Projects this Year

There are no significant projects scheduled to occur in this financial year.



LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target For 2014/15
To provide safe, accessible swimming pools with good opportunities for learning.	Participation in swimming activities enables people to live healthy lifestyles, which contributes to social wellbeing.	Increase in people using the aquatic facilities in their community as measured by the number of swims per year.	Point of sale software package which records daily swims (Centaman).	Increase annually by 1,000 swims.
	The community is proud of its aquatic facilities which contribute to the Council outcome of having a choice of quality places to visit.	People are satisfied with the provision of the aquatic facilities in their community as measured by the customer satisfaction survey.	Annual customer satisfaction survey.	90%
	Ensuring that the public's access to safe public swimming facilities helps develop a caring community.	Number of health and safety incidents per year at the Council pool	Health and Safety Committee minutes and reports.	No serious harm incidents.

FUNDING IMPACT STATEMENT – AQUATIC SERVICES AND MLT EVENT CENTRE

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	475	505	529
Targeted rates	449	476	499
Fees and charges	539	517	509
Subsidies and grants for operating purposes	61	29	61
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	38
Total operating funding (A)	1,524	1,527	1,636
Applications of operating funding			
Payments to staff and suppliers	1,057	1,008	1,118
Finance costs	154	160	149
Other operating funding applications	-	-	-
Internal charges and overheads applied	204	212	261
Total applications of operating funding (B)	1,415	1,380	1,527
Surplus (deficit) of operating funding (A-B)	109	147	109
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	225	(64)	(64)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	225	(64)	(64)
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	-
Capital expenditure to replace existing assets	324	74	24
Capital expenditure to improve the level of service	-	-	12
Increase (decrease) in reserves	10	10	10
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	334	84	46
Surplus (deficit) of capital funding (C-D)	(109)	(147)	(109)
Funding balance ((A-B)+(C-D))	-	-	-

CIVIL DEFENCE AND RURAL FIRE

The Civil Defence activity is conducted under the Civil Defence Emergency Management Act 2002. The Gore District Council is a member of the Southland Civil Defence and Emergency Management Group.

The Forest and Rural Fires Act 1977 requires councils to provide rural fire fighting services. In 2003 the Gore District joined with the Department of Conservation, Southern Plantations Rural Fire and the other local authorities in Southland to form the Southern Rural Fire District, which deals with all rural fire related issues in Southland.

During 2009/2010 the four Southland councils (Invercargill City Council, Southland District Council, Gore District Council and Environment Southland) reviewed the way Civil Defence Emergency Management was delivered in Southland and agreed to joint region-wide delivery of the activity. Provision of this service is a key council function which had previously been managed by each Council separately. The review concluded that a shared service would provide the most efficient, comprehensive and effective service for Southland. From 1 July 2010 each Council's Civil Defence Emergency Management obligations has been provided under the shared service. Under this arrangement the Civil Defence Emergency Management activity is located at Environment Southland, staff are employed by Environment Southland and the Southland Co-ordinating Executive Group is chaired by the Southland District Council.

Variations from the Long Term Plan

There are no significant variations from the Long Term Plan for 2014/15.

Issues and Projects this Year

There are no significant new issues for this activity.



LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target for 2014/15
To have a skilled and knowledgeable team ready to manage an emergency response when required.	Knowledgeable leaders with ability to manage and ensure the safety of the community in an emergency are indications of a caring community.	Key response personnel receive at least one training opportunity each year.	Staff civil defence training records.	100%
People prepared for a civil defence emergency.	The Council has a direct role in ensuring communities are prepared for an emergency.	Percentage of residents that have personally taken steps to prepare for a civil defence emergency as per the annual survey.	Annual survey conducted by EMS.	50%

FUNDING IMPACT STATEMENT – CIVIL DEFENCE

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	73	87	87
Targeted rates	-	-	-
Fees and charges	-	-	-
Subsidies and grants for operating purposes	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	73	87	87
Applications of operating funding			
Payments to staff and suppliers	73	87	87
Finance costs	-	-	-
Other operating funding applications	-	-	-
Internal charges and overheads applied	-	-	-
Total applications of operating funding (B)	73	87	87
Surplus (deficit) of operating funding (A-B)	-	-	-
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	-	-	-
Capital expenditure to replace existing assets	-	-	-
Capital expenditure to improve the level of service	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	-	-	-
Surplus (deficit) of capital funding (C-D)	-	-	-
Funding balance ((A-B)+(C-D))	-	-	-

CEMETERIES

The Gore District has five designated cemeteries. Four are operated by the Council: Gore, Matura, Pukerau and Charlton Park Cemetery. The Waikaka cemetery is operated by cemetery trustees and the Otaria cemetery has now been formally closed.

Variations from the Long Term Plan

There are no significant variations from the Long Term Plan for 2014/15.

Issues and Projects this Year

The scheduled projects this year is a progression of drainage upgrades and installation of new beams at both Charlton and Matura cemeteries.



LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target for 2014/15
Cemeteries are provided that meet the needs of users.	Well maintained cemeteries provide a pleasing environment and reinforce the outcome of a compassionate caring community.	Complaints received annually regarding the standard of the cemeteries.	Customer service request.	<3
Cemeteries are aesthetically pleasing to users and visitors.	Well maintained cemeteries provide a pleasing environment and reinforce the outcome of a compassionate caring community.	Percentage of residents and ratepayers satisfied with cemeteries.	Annual customer satisfaction survey.	95%

FUNDING IMPACT STATEMENT – CEMETERIES

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	161	140	131
Targeted rates	-	-	-
Fees and charges	111	114	114
Subsidies and grants for operating purposes	3	3	3
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	275	257	249
Applications of operating funding			
Payments to staff and suppliers	150	156	157
Finance costs	-	-	-
Other operating funding applications	-	-	-
Internal charges and overheads applied	65	68	71
Total applications of operating funding (B)	215	224	228
Surplus (deficit) of operating funding (A-B)	60	33	21
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	-	-	-
Capital expenditure to replace existing assets	80	10	10
Capital expenditure to improve the level of service	-	-	-
Increase (decrease) in reserves	(20)	23	11
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	60	33	21
Surplus (deficit) of capital funding (C-D)	(60)	(33)	(21)
Funding balance ((A-B)+(C-D))	-	-	-

PUBLIC CONVENIENCES

The Council provides 16 individual blocks of public toilets in high usage visitor areas throughout the District. In providing these facilities, the Council strives to provide clean conveniences to meet both user expectations as indicated by the community outcomes described below, and New Zealand standards.

Variations from the Long Term Plan

There are no significant variations from the Long Term Plan for 2014/15.

Issues and Projects this Year

There are no significant projects scheduled for this year. Ongoing General maintenance tasks will progress in line with the schedule of works contained within the Building Maintenance Plan.



LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target For 2014/15
Public conveniences are provided that meet the needs of users.	Clean, well maintained toilets contribute to a quality infrastructure with potential for growth.	<p>Number of complaints in any one week regarding cleanliness of the facilities (including graffiti).</p> <p>Percentage of the community that is satisfied with public conveniences as measured by the biennial customer satisfaction survey.</p>	<p>Customer services log.</p> <p>Annual customer satisfaction survey.</p>	<p><10 per annum</p> <p>>85%</p>

FUNDING IMPACT STATEMENT – PUBLIC CONVENIENCES

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	40	43	43
Targeted rates	93	101	101
Fees and charges	-	-	-
Subsidies and grants for operating purposes	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	133	144	145
Applications of operating funding			
Payments to staff and suppliers	94	100	105
Finance costs	28	36	33
Other operating funding applications	-	-	-
Internal charges and overheads applied	5	5	5
Total applications of operating funding (B)	126	141	142
Surplus (deficit) of operating funding (A-B)	6	3	3
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	127	(3)	(3)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	127	(3)	(3)
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	-
Capital expenditure to replace existing assets	134	-	-
Capital expenditure to improve the level of service	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	134	-	-
Surplus (deficit) of capital funding (C-D)	(6)	(3)	(3)
Funding balance ((A-B)+(C-D))	-	-	-

COMMUNITY AND CIVIC BUILDINGS

The Gore District Council owns a number of properties within the District. Properties include the Civic Administration Building and accompanying James Cumming Wing in Gore, the Gore library and Carnegie Building, which houses the Eastern Southland Gallery, as well as community halls and rental housing in Canning Street, Gore.

Variations from the Long Term Plan

There are no significant variations from the Long Term Plan for 2014/15.

Issues and Projects this Year

There are no significant projects scheduled for this year but a continuation of implementation of the Building Maintenance Plan shall be ongoing.



LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target for 2014/15
All buildings maintained in a healthy and safe condition over the life of the asset.	Well maintained buildings assist the community in enjoying a safe built environment.	All buildings requiring a warrant of fitness are compliant and the certificates are displayed correctly. Number of complaints received annually relating to Council owned buildings.	Measured by building warrant of fitness. Customer services request log.	100% <3 per year
Provision of buildings that assist in meeting community demand for indoor meeting and recreation spaces.	The public having access to indoor meeting and recreation spaces helps achieve healthy, cohesive and supportive communities.	Percentage of the community that is satisfied with the provision of community buildings or halls as measured by the biennial customer satisfaction survey.	Annual customer satisfaction survey.	>80%

FUNDING IMPACT STATEMENT – COMMUNITY AND CIVIC BUILDINGS

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	574	573	611
Targeted rates	57	86	121
Fees and charges	94	113	95
Subsidies and grants for operating purposes	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	725	772	827
Applications of operating funding			
Payments to staff and suppliers	393	431	440
Finance costs	97	92	88
Other operating funding applications	-	-	-
Internal charges and overheads applied	235	237	237
Total applications of operating funding (B)	725	761	765
Surplus (deficit) of operating funding (A-B)	-	11	62
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	64
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	-	-	64
Applications of capital funding			
Capital expenditure to meet additional demand	18	-	-
Capital expenditure to replace existing assets	-	121	98
Capital expenditure to improve the level of service	-	-	-
Increase (decrease) in reserves	(18)	(110)	28
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	-	11	126
Surplus (deficit) of capital funding (C-D)	-	(11)	(62)
Funding balance ((A-B)+(C-D))	-	-	-

SCHEDULE OF PROPOSED MAJOR CAPITAL EXPENDITURE ON INFRASTRUCTURE ASSETS 2014/15

Detailed below are the projected major capital expenditure items planned for 2014/15. These are subject to change should tender prices vary from those envisaged at the time of completion of this plan or should an unforeseen system failure occur which requires unbudgeted renewal expenditure.

Description	2014/15	
	Urban	Rural
New Projects		
New Footpath	New Footpath is proposed on sections of the following streets TBC \$10,000	Nil
Minor Improvement Works (Provisional Sites)	Various including intersection improvements \$51,619	Bridge Approaches Mountain Rd Reaby Rd Various Underpasses Intersection Sealing At various rural intersections Access Sealing Various reseal sites \$137,141

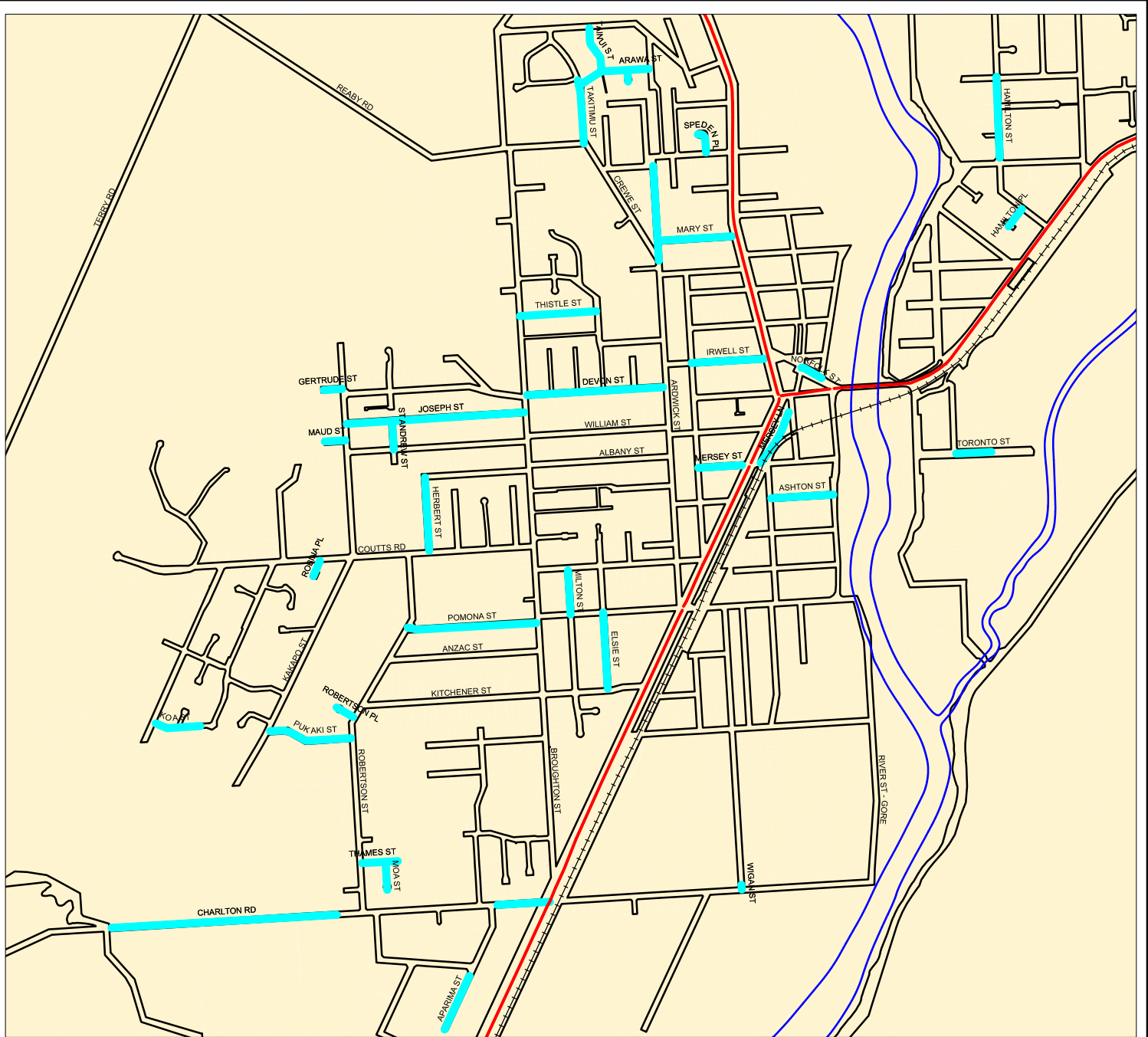
Description	2014/15	
	Urban	Rural
Renewal Projects		
Resealing (Sites Provisional)	<p>Sections of these roads</p> <p><u>GORE</u></p> <p>Aparima St Arawa Pl Arawa St Ashton St Charlton Rd Devon St Elsie St Gertrude St Hamilton Pl Hamilton St Herbert St Irwell St – West Joseph St Koa St Mary St Maud St Mersey Ln Mersey St – West Milton St Moa ST Norfolk St Pomona St Pukaki St Robertson Pl Robina Pl Speden Pl St Andrew St Tainui St Takitimu St Thames St Thistle St Toronto St Wigan St</p> <p><u>MATAURA</u></p> <p>Lodge St River St – Mataura</p> <p>Approximately 60,000m2</p> <p style="text-align: right;">\$402,226.00</p>	<p>Sections of these roads</p> <p><u>KAIWERA</u></p> <p>Crawford Rd</p> <p><u>WAIKAKA</u></p> <p>East Chatton Rd Foyle St Gardyne Rd Glenkenich Rd Otama Rd Otamita Rd Turnbull Rd Waikaka Rd Whiterig Rd</p> <p><u>WAIMUMU</u></p> <p>Bowmar Rd Miller Rd Otamita Gorge Rd (BDY Rd) Paterson Rd Waimea Valley Rd</p> <p>Approximately 135,000m2</p> <p style="text-align: right;">\$905,380.00</p>

Footpath Rehabilitation	Focus on programmed reseal streets \$311,053	Nil
Maintenance Metalling	Area 3: Mataura Streets \$8,792	Area 3: Benio/Pukerau/Otikerama/Waimumu/Waitane areas \$272,943
Pavement Rehabilitation	Focussed on sections of road programmed for reseal in near roads 350m2 \$10,380	Focussed on programmed reseal roads 9,000m2 \$272,943
Drainage Improvements	Focus on programmed reseal roads Various vehicle crossing, sump and kerbing replacements \$192,030	Focussed on programmed reseal roads Culvert replacements. SWC upgrades \$85,980
Associated Improvements	Nil	Pavement Rehabilitation sites. Seal widening, accessways \$19,173
Traffic Services renewals	As required \$37,547	As required \$35,242

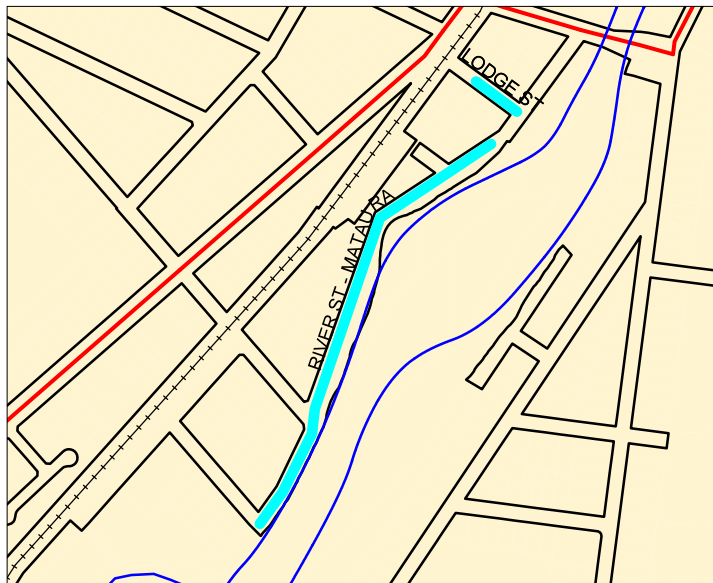
TYPE – Wastewater	AREA	COST (\$)
Capacity Upgrade	Ajax pump station	1,917,000
Pump Replacements	Multiple urban sites	42,000
Health and Safety Upgrades	Various sites	25,000
Sludge Removal Investigations	Gore Oxidation Pond	75,000
Reticulation Replacements	Urban Areas	220,000

TYPE - Water	AREA	COST (\$)
Water Treatment Plant Upgrade Investigations	Gore	50,000
Emergency Water Take Infrastructure	Coopers Wells	40,000
Demand Management Project	Urban areas	25,000
Leak Investigations	Urban areas	16,000
Reticulation Replacements	Urban areas	262,000
Health and Safety upgrades	Various sites	10,000

TYPE - Stormwater	AREA	COST (\$)
Infiltration Investigations	Urban Areas	30,000
Stormwater Separation	West Gore	138,260
Discharge quality improvements	South Gore Industrial area	30,000



GORE SCALE 1:20 000



MATAURA SCALE 1:10 000

**GORE DISTRICT ROAD RESEALS 2014-2015
GORE AND MATAURA**

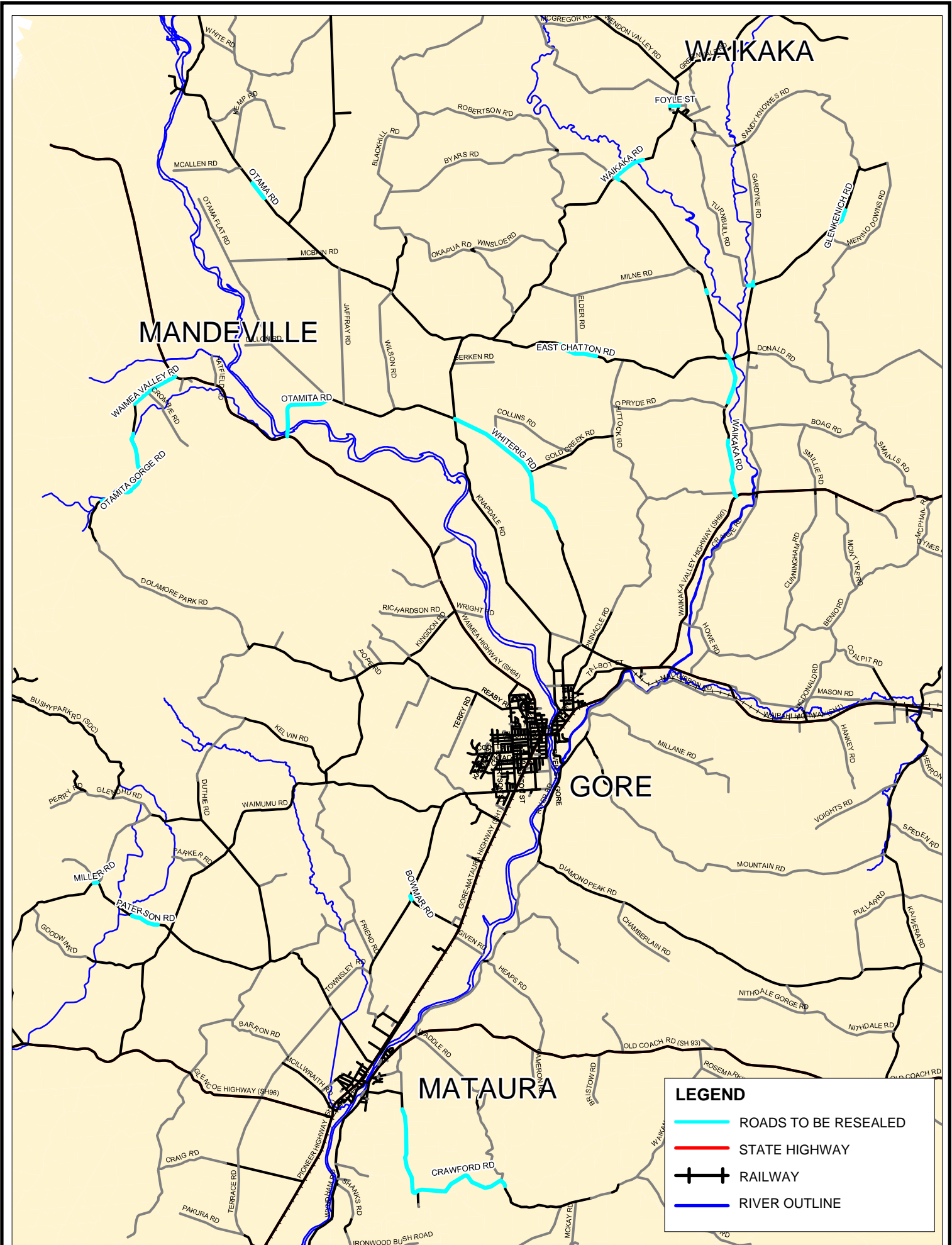
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DATE: 02/04/2014

LEGEND

- ROADS TO BE RESEALED
- STATE HIGHWAY
- RAILWAY
- RIVER OUTLINE

GORE DISTRICT COUNCIL
PO Box 8, Gore
Ph (03) 209 0330
goredc.govt.nz
info@goredc.govt.nz





**GORE DISTRICT ROAD RESEALS 2014-2015
RURAL**

REF: 1810.WOR
DATE: 10/04/2014

GORE DISTRICT COUNCIL
PO Box 8, Gore
Ph (03) 209 0330
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info@goredc.govt.nz



LEADERSHIP – FUNDING IMPACT STATEMENT

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	844	834	837
Targeted rates	16	16	16
Fees, charges and targeted rates for water supply	19	19	61
Subsidies and grants for operating purposes	7	7	8
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	105	105	105
Internal charges and overheads recovered	2,156	2,241	2,353
Total operating funding (A)	3,146	3,222	3,380
Applications of operating funding			
Payments to staff and suppliers	2,613	2,755	2,933
Finance costs	21	19	20
Other operating funding applications	-	-	-
Internal charges and overheads applied	319	331	348
Total applications of operating funding (B)	2,953	3,105	3,300
Surplus (deficit) of operating funding (A-B)	193	117	79
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(37)	(37)	6
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(37)	(37)	6
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	-
Capital expenditure to replace existing assets	114	16	40
Capital expenditure to improve the level of service	-	-	-
Increase (decrease) in reserves	42	65	46
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	156	81	86
Surplus (deficit) of capital funding (C-D)	(193)	(117)	(79)
Funding balance ((A-B)+(C-D))	-	-	-

DEMOCRACY

Democracy is the political arm of the Council's operations, comprising:

- the Mayor, elected at large over the District,
- three Councillors elected at large over the District,
- eight Councillors elected from wards within the District,
- the Chief Executive and support services provided by Council staff.

Variations from the Long Term Plan

There are no major variations from the Long Term Plan.

Issues and Projects this Year

There are no significant new issues or projects within the democracy activity in the 2014/15 year.

LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS 2014-2015

Level of Service	How it Contributes to our Council Outcomes	Specific Measure	Performance monitoring methodology/ source (how do we measure, or where do we get data from)	Performance Target for 2014/15
An avenue is provided through which the community can have its views heard.	An active, supportive community is achieved through the Council providing opportunities for residents and ratepayers to contribute to decision-making processes by providing their views.	Percentage of residents and ratepayers feel that they can contact a Council member to raise an issue or problem.	Annual community satisfaction survey.	>85%
Direction is set to determine what activities the Council should engage in.	Strong community leadership is achieved through setting direction to provide clear guidelines for achievement of community outcomes.	Percentage of residents and ratepayers satisfied with the Council's decisions and actions.	Annual community satisfaction survey.	80%

FUNDING IMPACT STATEMENT – DEMOCRACY

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	706	692	717
Targeted rates	-	16	-
Fees and charges	-	-	-
Subsidies and grants for operating purposes	7	7	7
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Total operating funding (A)	713	715	724
Applications of operating funding			
Payments to staff and suppliers	372	362	405
Finance costs	-	-	-
Other operating funding applications	-	-	-
Internal charges and overheads applied	319	331	348
Total applications of operating funding (B)	691	693	753
Surplus (deficit) of operating funding (A-B)	22	22	(29)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	48
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	-	-	48
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	-
Capital expenditure to replace existing assets	-	-	-
Capital expenditure to improve the level of service	-	-	-
Increase (decrease) in reserves	22	22	19
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	22	22	19
Surplus (deficit) of capital funding (C-D)	(22)	(22)	29
Funding balance ((A-B)+(C-D))	-	-	-

CENTRAL ADMINISTRATION

The administrative activities of the Council include customer service functions for Council services, accounting and finance, information technology, and senior management functions.

The operational costs for this activity have been allocated across the other activities performed by the Council. The forecast information included in relation to Central Administration is therefore provided to maximise transparency.

Variations from the Long Term Plan

The budget for Central Administration legal fees has been reduced by \$70,000 with a corresponding decrease in Internal Recoveries.

FUNDING IMPACT STATEMENT – CENTRAL ADMINISTRATION

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	138	142	120
Targeted rates	-	-	-
Fees and charges	19	19	61
Subsidies and grants for operating purposes	-	-	1
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Interest and dividends from investments	105	105	105
Internal charges and overheads recovered	2,156	2,241	2,353
Total operating funding (A)	2,417	2,507	2,639
Applications of operating funding			
Payments to staff and suppliers	2,225	2,393	2,512
Finance costs	21	19	20
Other operating funding applications	-	-	-
Internal charges and overheads applied	-	-	-
Total applications of operating funding (B)	2,246	2,412	2,532
Surplus (deficit) of operating funding (A-B)	171	95	108
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(37)	(37)	(42)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(37)	(37)	(42)
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	-
Capital expenditure to replace existing assets	114	16	40
Capital expenditure to improve the level of service	-	-	-
Increase (decrease) in reserves	20	43	26
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	134	59	66
Surplus (deficit) of capital funding (C-D)	(171)	(95)	(108)
Funding balance ((A-B)+(C-D))	-	-	-

FORECAST STATEMENT OF FINANCIAL PERFORMANCE

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Income			
General Rates, uniform annual general charges	4,276	4,350	4,541
Targeted rates	8,883	9,314	9,160
Fees and charges	3,598	3,613	3,640
Subsidies and grants	2,068	2,501	2,382
Development and financial contributions	-	-	-
Interest & dividends	105	105	105
Assets vested in Council	-	-	-
Net change in value of derivative instruments	-	30	-
Total income	18,931	19,913	19,829
Expenditure			
Community Services	2,860	2,831	2,937
District Assets	13,751	13,902	13,984
Leadership	2,717	2,856	3,066
Total expenditure	19,328	19,589	19,986
Surplus/(deficit) for the period	(397)	324	(158)
Total operating expenses are made up of:			
Interest	740	730	693
Depreciation	4,754	4,614	4,947
Other expenses	13,834	14,245	14,346
	19,328	19,589	19,986

FORECAST STATEMENT OF COMPREHENSIVE INCOME

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Surplus for the year	(397)	324	(158)
Other comprehensive income			
Gain/(loss) on property, plant and equipment revaluation	-	-	-
Total comprehensive income for the year	(397)	324	(158)

FORECAST STATEMENT OF MOVEMENTS IN EQUITY

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Opening equity	371,851	371,940	371,454
Total recognised comprehensive income for the year	(397)	324	(158)
Total equity at the end of the year	371,454	372,264	371,296

FORECAST STATEMENT OF FINANCIAL POSITION

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
EQUITY			
Accumulated funds	135,218	136,017	134,921
Special Reserves	3,279	3,290	3,418
Asset Revaluation Reserve	232,957	232,957	232,957
TOTAL EQUITY	371,454	372,264	371,296
ASSETS			
Current Assets			
Bank Account	669	669	669
Debtors	1,564	1,564	1,564
Short term deposits	1,592	1,603	1,731
Derivative Instruments	-	-	-
Total Current Assets	3,825	3,836	3,964
Non-Current Assets			
Investments	232	232	232
Fixed Assets	381,557	381,797	383,041
Total Non-Current Assets	381,789	382,029	383,273
TOTAL ASSETS	385,614	385,865	387,237
LIABILITIES			
Current Liabilities			
Derivative Instruments	91	-	91
Creditors and other payables	2,279	2,279	2,279
Total Current Liabilities	2,370	2,279	2,370
Non-Current Liabilities			
Term Liabilities	11,680	11,212	13,461
Landfill Aftercare Provision	110	110	110
Total Non-Current Liabilities	11,790	11,322	13,571
TOTAL LIABILITIES	14,160	13,601	15,941
NET ASSETS	371,454	372,264	371,296

FORECAST STATEMENT OF CASHFLOWS

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Cashflow from operating activities			
Cash was provided from:			
Operating Revenue	18,826	19,777	19,724
Interest	105	105	105
	18,931	19,882	19,829
Cash was disbursed to:			
Supplies and Employees	13,828	14,245	14,346
Interest	740	730	693
	14,568	14,975	15,039
Net cashflow from operating activities	4,363	4,907	4,789
Cashflow from investing activities			
Cash was disbursed to:			
Purchase of Fixed Assets	4,562	4,797	6,431
Net cashflow from investing activities	(4,562)	(4,797)	(6,431)
Cashflow from financing activities			
Cash was provided from:			
Loan Funds Applied	928	415	2,219
Cash was disbursed to:			
Repayment of Debt	562	585	438
Net cashflow from financing activities	366	(170)	1,781
Increase / (decrease) in cash held	167	(60)	139
Opening cash brought forward	2,094	2,332	2,261
Ending cash balances	2,261	2,272	2,400
Represented by:			
Short Term Deposits	1,592	1,603	1,731
Current Account	669	669	669
	2,261	2,272	2,400

RECONCILIATION BETWEEN FINANCIAL STATEMENTS AND THE FUNDING IMPACT STATEMENT

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Income			
Total Income per Statement of Financial Performance	18,931	19,913	19,829
Less			
NZTA Subsidy received for Capital Expenditure	(1,416)	(1,799)	(1,690)
Net change in fair value of financial assets carried at fair value through profit or loss (interest rate swaps)	-	(30)	-
Assets vested in Council	-	-	-
Development and financial contributions	-	-	-
	(1,416)	(1,829)	(1,690)
Total Operating Income per Funding Impact Statement	17,515	18,084	18,139
Expenditure			
Total Operating Expenditure per Statement of Financial Performance	19,328	19,589	19,986
Less			
Depreciation	(4,759)	(4,614)	(4,947)
Total Operating Expenditure per Funding Impact Statement	14,568	14,975	15,039

FUNDING IMPACT STATEMENT – COUNCIL WIDE

	Annual Plan 2013-14 \$,000	LTP 2014-15 \$,000	Annual Plan 2014-15 \$,000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	4,414	4,492	4,661
Targeted rates	8,883	9,314	9,160
Fees and charges	2,734	2,765	2,781
Subsidies and grants for operating purposes	1,114	1,146	1,149
Local authorities fuel tax, fines, infringement fees, and other receipts	265	262	282
Interest and dividends from investments	105	105	105
Total operating funding (A)	17,515	18,084	18,139
Applications of operating funding			
Payments to staff and suppliers	13,251	13,700	13,726
Finance costs	740	730	693
Other operating funding applications	577	546	620
Total applications of operating funding (B)	14,568	14,975	15,039
Surplus (deficit) of operating funding (A-B)	2,947	3,109	3,099
Sources of capital funding			
Subsidies and grants for capital expenditure	1,416	1,799	1,690
Development and financial contributions	-	-	-
Increase (decrease) in debt	366	(170)	1,781
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	1,782	1,629	3,471
Applications of capital funding			
Capital expenditure to meet additional demand	-	-	2
Capital expenditure to replace existing assets	4,554	4,531	3,914
Capital expenditure to improve the level of service	8	266	2,515
Increase (decrease) in reserves	167	(60)	139
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	4,729	4,737	6,570
Surplus (deficit) of capital funding (C-D)	(2,947)	(3,109)	(3,099)
Funding balance ((A-B)+(C-D))	-	-	-

STATEMENT OF ACCOUNTING POLICIES

Reporting Entity

The Gore District Council (“the Council”) is a territorial local authority governed by the Local Government Act 2002.

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

Statement of Compliance

The prospective financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 98 and Part 3 of Schedule 10, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

The prospective financial statements comply with New Zealand equivalents to International Financial Reporting Standards (NZ IFRS) as appropriate for public benefit entities.

All available public benefit entity reporting exemptions under NZ IFRS have been adopted.

Basis of Preparation

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and in future periods if the revision affects both current and future periods.

The financial statements have been prepared on the basis of historical cost, except for the revaluation of certain non-current assets and financial instruments. Cost is based on the fair values of the consideration given in exchange for assets.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The financial statements are presented in thousands of New Zealand dollars. New Zealand dollars are the Council’s functional currency.

The following accounting policies which materially affect the measurement of results and financial position have been applied:

SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and GST.

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

Rates Revenue

Rates revenue is recognised when it is levied.

Other Revenue

Revenue from services rendered is recognised when it is probable that the economic benefits associated with the transaction will flow to the entity. The stage of completion at balance date is assessed based on the value of services performed to date as a percentage of the total services to be performed.

Licence and fees are recognised as income when supplies and services have been rendered.

Government grants are recognised when eligibility is established. The Council receives government grants from NZ Transport Agency, which subsidises part of the Council's costs in maintaining the local roading infrastructure. The NZ Transport Agency roading subsidies are recognised as conditions pertaining to eligible expenditure have been fulfilled.

Other grants and bequests are recognised when control over the asset is obtained.

Dividends are recognised when the entitlement to the dividends is established.

Interest revenue is recognised on a time proportionate basis using the effective interest method.

Other Gains and Losses

Net gains or losses on the sale of property plant and equipment, property intended for sale and financial assets are recognised when an unconditional contract is in place and it is probable that the Council will receive the consideration due.

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 the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of the Council's decision.

Leasing

Leases which effectively transfer to the lessee substantially all the risks and benefits incidental to ownership of the leased item are classified as finance leases.

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases.

(a) The Council as Lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the Council's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Council's net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease.

(b) The Council as Lessee

Assets held under finance leases are recognised as assets of the Council at their fair value or, if lower, at the present value of the minimum lease payments, each determined at the inception of the lease. The corresponding liability to the lessor is included in the Statement of Financial Position as a finance lease obligation.

Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Rentals payable under operating leases are charged to income on a straight line basis over the term of the relevant lease.

(c) Lease Incentives

Benefits received and receivable as an incentive to enter into an operating lease are also spread on a straight line basis over the lease term.

Borrowing Costs

All borrowing costs are recognised in the Statement of Financial Performance in the period in which they are incurred.

Taxation

The Council is exempt from Income Tax in accordance with the Income Tax Act 2004, Section CW32.

Goods and Services Tax

Revenues, expenses, assets and liabilities are recognised net of the amount of goods and services tax (GST), except for receivables and payables which are recognised inclusive of GST. Where GST is not recoverable as an input tax it is recognised as part of the related asset or expense.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and other short-term highly liquid investments that are readily convertible to a known amount of cash.

Financial Instruments

Financial assets and financial liabilities are recognised on the Council's Statement of Financial Position when the Council becomes a party to contractual provisions of the instrument. The Council is party to financial instruments

as part of its normal operations. These financial instruments include cash and cash equivalents (including bank overdraft), trade and other receivables, other financial assets, trade and other payables and borrowings. The relevant accounting policies are stated under separate headings.

Investments are recognised and derecognised on trade date where purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at fair value, net of transaction costs, except for those financial assets classified as fair value through profit or loss which are initially valued at fair value.

(i) Financial Assets

Financial Assets are classified into the following specified categories: financial assets 'at fair value through profit or loss', 'held-to-maturity' investments, 'available-for-sale' financial assets, and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

The effective interest method, referred to below, is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the interest rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, where appropriate, a shorter period.

- Financial Assets at Fair Value Through Profit or Loss

Financial assets are classified as financial assets at fair value through profit or loss where the financial asset:

- Has been acquired principally for the purpose of selling in the near future
- Is a part of an identified portfolio of financial instruments that the Council manages together and has a recent actual pattern of short-term profit-taking or
- Is a derivative that is not designated and effective as a hedging instrument.

Financial assets at fair value through profit or loss are stated at fair value, with any resultant gain or loss recognised in the Statement of Financial Performance. The net gain or loss is recognised in the Statement of Financial Performance and incorporates any dividend or interest earned on the financial asset. Fair value is determined in the manner described later in this note.

- Held-to-Maturity Investments

Investments are recorded at amortised cost using the effective interest method less impairment, with revenue recognised on an effective yield basis. The Council does not hold any financial assets in this category.

- Available-for-Sale Financial Assets

Equity securities held by the Council are classified as being available-for-sale and are stated at fair value. Fair value is determined in the manner described later in this note. Gains and losses arising from changes in fair value are recognised directly in the available-for-sale revaluation reserve, with the exception of interest calculated using the effective interest method and impairment losses which are recognised directly in the Statement of Financial Performance. Where the investment is disposed of or is determined to be impaired, the cumulative gain or loss previously recognised in the available-for-sale revaluation reserve is included in the Statement of Financial Performance for the period.

Dividends on available-for-sale equity instruments are recognised in the Statement of Financial Performance when the Council's right to receive payments is established.

- Loans and Receivables

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate.

Trade and other receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. An allowance for doubtful debts is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of the receivables. The amount of the allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. The amount of the allowance is expensed in the Statement of Financial Performance.

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

Short term deposits are included within this classification.

- Impairment of Financial Assets

Financial assets, other than those at fair value through profit or loss, are assessed for indicators of impairment at each balance sheet date. Financial assets are impaired where there is objective evidence that as a result of one or more events that occurred after the initial recognition of the financial asset the estimated future cash flows of the investment have been impacted. For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables where the carrying amount is reduced through the use of an allowance account. When a trade receivable is uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in the Statement of Financial Performance.

With the exception of available-for-sale equity instruments, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through the Statement of Financial Performance to the extent the carrying amount of the investment at the date of impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

(ii) Financial Liabilities

- Trade and Other Payables

Trade payables and other accounts payable are recognised when the Council becomes obliged to make future payments resulting from the purchase of goods and services.

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

- Borrowings

Borrowings are recorded initially at fair value, net of transaction costs. Subsequent to initial recognition, borrowings are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in the Statement of Financial Performance over the period of the borrowing using the effective interest method.

(iii) Derivative Financial Instruments

The Council enters into certain derivative financial instruments to manage its exposure to interest rate risk, including interest rate swaps.

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

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured to their fair value at each balance date. The resulting gain or loss is recognised in the Statement of Financial Performance immediately unless the derivative is designated and effective as a hedging instrument, in which the timing of the recognition in the Statement of Financial Performance depends on the nature of the hedge relationship. The Council has designated certain derivatives as cash flow hedges.

The effective portion of changes in fair value of derivatives that are designated and qualify as cash flow hedges are defined in equity. Any gain or loss on the ineffective portion is recognised immediately in profit or loss.

Amounts defined in equity are recycled in the Statement of Financial Performance in the periods when the hedged item is recognised in the Statement of Financial Performance.

Hedge accounting is discontinued when the hedging instrument expires or is sold, terminated, or exercised, or no longer qualifies for hedge accounting. At that time, any cumulative gain or loss defined in equity at that time remains in equity and is recognised when the forecast transaction is ultimately recognised in the Statement of Financial Performance.

Fair Value Estimation

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance date. The quoted market price used for financial assets held by the Council is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term investment and debt instruments held. The fair value of interest rate swaps is the estimated amount that the Council would receive or pay to terminate the swap at the reporting date, taking into account current interest rates.

Embedded Derivatives

Derivatives embedded in other financial instruments or other host contracts are treated as separate derivatives when their risks and characteristics are not closely related to those of host contracts and the host contracts are not measured at fair value with changes in fair value recognised in the Statement of Financial Performance.

Inventories

Inventories are valued at the lower of cost and net realisable value. Cost is determined on a weighted average basis with an appropriate allowance for obsolescence and deterioration.

Property, Plant and Equipment

The Council has the following classes of property, plant and equipment:

(a) Operational Assets

Operational assets include land, buildings, plant and equipment, motor vehicles, office furniture and equipment, recreation and cultural and library books.

(b) Infrastructural Assets

Infrastructural assets are the fixed utility systems owned by the Council. Each asset type includes all items that are required for the network to function:

- Water reticulation
- Sewerage reticulation
- Stormwater reticulation
- Roads, bridges and lighting
- Land under roads
- Refuse

The nature of land under roads are considered equivalent to land improvements and as such they do not incur a loss of service potential over time. Accordingly land under roads assets are not depreciated.

- Cost/Valuation

Property, plant and equipment is recorded at cost or valuation (as appropriate) less accumulated depreciation and any accumulated impairment losses.

- Additions

Cost includes expenditure that is directly attributable to the acquisition of the assets. Where an asset is acquired for no cost, or for a nominal cost, it is recognised at fair value at the date of acquisition.

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

- Revaluation

All assets are valued at historical cost, except for the following:

- Land and buildings were valued by Quotable Value New Zealand (Registered Valuers) at market value or depreciated replacement cost at 30 June 2013. Subsequent additions are valued at cost. Land and buildings are revalued every 3 years by Council staff (These valuations have not been subject to independent review).
- Infrastructural assets were valued at depreciated replacement cost by Opus International Consultants at 30 June 2010. In the case of land value for roads, an average of adjacent “underdeveloped land value” has been applied. Subsequent additions are valued at cost. Infrastructural assets are revalued every 3 years by Council staff (These valuations have not been subject to independent review).

Valuations will be undertaken more regularly if necessary to ensure that no individual item within a class is included at a valuation that is materially different for its fair value.

The Council accounts for revaluations of property, plant and equipment 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 Financial Performance.

Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the Statement of Financial Performance will be recognised first in the Statement of Financial Performance up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

- Depreciation

Depreciation is provided on a straight line basis on all property, plant and equipment other than land and library books. Rates are calculated to allocate the cost (or valuation) less estimated realisable value over their estimated useful life.

Expenditure incurred to maintain these assets at full operating capability is charged to the Statement of Financial Performance in the year incurred.

The following estimated useful lives are used in the calculation of depreciation:

	Life (years)
Land Under Roads	N/A
Refuse	100
 Operational Assets	
Land	N/A
Buildings	20-50
Plant and Equipment	4-25
Motor Vehicles	4-8
Office Furniture and Equipment	4-10
Recreation and Cultural	5-20
Library Books	N/A
 Infrastructural Assets	
Water Reticulation	10-100
Sewerage Reticulation	15-60
Stormwater Reticulation	60
Roads – Formation	N/A
Roads – Pavement (non depreciable)	N/A
Roads – Pavement (depreciable)	7-60
Roads – Footpaths, Kerbs, Bridges and Culverts	50-100
Roads – Signs, Roadmarkings and Streetlighting	20-100

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period.

- Disposal

An item of property, plant and equipment is derecognised upon disposal or recognised as impaired when no future economic benefits are expected to arise from the continued use of the asset.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Financial Performance in the period the asset is derecognised.

Impairment of Non-Financial Assets

At each reporting date, the Council reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where the asset does not generate cash flows that are independent from other assets, the Council estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential. In assessing value in use for cash-generating assets, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised as an expense immediately, unless the relevant asset is carried at fair value, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash-generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in prior years. A reversal of an impairment loss is recognised in the Statement of Financial Performance immediately, unless the relevant asset is carried at fair value, in which case the reversal of the impairment loss is treated as a revaluation increase.

Superannuation Schemes

- Defined Contribution Schemes

Contributions to defined contribution superannuation schemes are expensed when incurred.

Provisions

Provisions are recognised when the Council has a present obligation, the future sacrifice of economic benefits is probable, and the amount of the provision can be measured reliably.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that recovery will be received and the amount of the receivable can be measured reliably.

- Landfill Post-Closure Costs

The Council, as operator of the District's landfills, has a legal obligation under the resource consent to provide ongoing maintenance and monitoring services at the landfill site after closure. A provision for post closure costs is recognised as a liability when the obligation for post-closure care arises.

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

Amounts provided for landfill post-closure are capitalised to the landfill asset. Components of this are depreciated over their useful lives.

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

- Financial Guarantee Contracts

A financial guarantee contract is a contract that requires the Council to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received a provision is recognised based on the probability the Council will be required to reimburse a holder for a loss incurred discounted to present value. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability.

Financial guarantees are subsequently measured at the initial recognition amount less any amortisation, however if the Council assesses that it is probable that expenditure will be required to settle a guarantee, then the provision for the guarantee is measured at the present value of the future expenditure.

Employee Entitlements

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave, and sick leave when it is probable that settlement will be required and they are capable of being measured reliably.

Provisions made in respect of employee benefits expected to be settled within 12 months, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Provisions made in respect of employee benefits which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows to be made by the Council in respect of services provided by employees up to reporting date.

Cash Flow Statement

Cash means cash balances on hand, held in bank accounts and demand deposits the Council invests in as part of its day to day cash management.

Operating activities include cash received from all income sources of Council and record the cash payments made for the supply of goods and services.

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

Financing activities comprise the change in equity and debt structure of the Council.

Equity

Equity is the community's interest in the Council and is measured as total assets less total liabilities. Equity is disaggregated and classified into a number of reserves.

Reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by Council.

The components of equity are:

- Retained Earnings
- Available-for Sale Revaluation Reserve
- Asset Revaluation Reserve
- Restricted Reserves
- Council Created Reserves

Reserves

Reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by Council.

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

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

Allocation of Overheads

Corporate overheads for central and engineering administration have been allocated to the other significant activities in the Cost of Services Statements and Statement of Financial Performance. The allocation is calculated on the basis of estimated administration staff hours provided to each activity

FUNDING IMPACT STATEMENT

Revenue and Financing Mechanisms

The Council is required to prepare a funding impact statement in accordance with the Local Government (Rating) Act 2002 and the Local Government Act 2002.

The statement below sets out the revenue and financing mechanisms that the council intends to use in the first year of the plan.

Operating expenses for each of the major Council activities will be funded from the following sources:

- ✓✓✓ Only funding source
- ✓✓ Major funding source (Greater than 25%)
- ✓ Minor funding source (Less than 25%)

Significant Activity	General Rates	Targeted Rates	Subsidies	Fees & Charges
Community Services				
Arts & Heritage	✓✓			✓
District Promotions	✓✓			✓
Grants	✓✓	✓		
Libraries	✓✓	✓✓		✓
Regulatory Services	✓			✓✓
District Assets				
Aquatic Facilities	✓✓	✓✓		✓✓
MLT Event Centre	✓✓	✓✓		✓✓
Cemeteries	✓✓			✓✓
Civil Defence		✓✓✓		
Wastewater		✓✓		✓
Stormwater		✓✓		✓
Parks and Reserves	✓	✓✓		✓
Property	✓✓	✓		✓
Public Toilets	✓✓	✓✓		
Roading		✓✓	✓✓	
Solid Waste	✓	✓		✓✓
Water		✓✓		✓
Leadership				
Democracy	✓✓			✓

The funding source proportions shown above are fairly representative of that the Council hopes to achieve for each year of the plan.

The capital expenditure projects that Council proposes to carry out in the next financial year will be funded as follows:

Significant Activity Activities	Rates	Depreciation	Borrowing	Reserves	Grants & Subsidies
Community Services					
Arts & Heritage	✓	✓	✓		
Libraries		✓			
District Assets					
Cemeteries		✓			
Aquatic Services	✓	✓			
Drainage		✓	✓		
Parks and Reserves		✓		✓	
Property		✓		✓	
Roading	✓	✓			✓
Water		✓		✓	
Leadership					
Democracy		✓		✓	
Central Administration		✓	✓		

The funding source proportions shown above are fairly representative of that the Council hopes to achieve for year in preview except for significant capital expenditure where the funding source will be from borrowings. Refer to each Significant Activity Statement for further details.

Introduction

Rates are levied under the Local Government (Rating) Act 2002 on all rateable rating units.

The objective of the council's rate setting is to:

- spread the incidence of rates as fairly as possible
- be consistent in charging rates
- ensure all ratepayers pay their fair share for council services and
- provide the income needed to meet the council's goals.

To fund its activities in the 2014/15 financial year, the Gore District Council proposes to raise \$15,793,704 from the rating of properties in the District. This represents an overall increase of 4.11% over the rates struck in the 2013/14 financial year.

Total rates per Forecast Statement of Financial Performance	13,701,156
Add remissions provided for	32,500
Add GST	2,060,048

The rates will be set across the wards using a mixture of general and targeted rating and will result in a spread of the rating liability as shown below:

	Urban	Rural	Industrial	Total
Total Collected	11,407,826	4,131,670	254,208	15,793,704

Each property’s liability for targeted rates will be assessed based on its capital value as at 1 August 2013. The Council proposes the following rating system:

General Rates

Fixed General Rate (Uniform Annual General Charge)

The Council proposes to set a uniform annual general charge under section 15 of the Local Government (Rating) Act 2002 of \$678.59 on each separately used or inhabited part of a rating unit. (A separately used and inhabited part of a rating unit is any portion that can be occupied or used separately from any other parts eg multiple dwellings/flats/commercial buildings. The Council will assess and rate separately used or inhabited parts of a rating unit based on the information in the rating database). Of the total rates, 27.17% will be collected through the uniform annual general charge.

It is levied:

- to ensure a minimum rate on all properties
- in recognition that valuation-based rating is not a perfect reflection of ability to pay
- as a charge for services that have an equal element of private benefit but where it is not practicable to apply specific user charges.

This charge will raise \$4,291,772 and will be used to finance the following activities:

• Democracy	• Grants
• A&P Showgrounds	• Civic Buildings
• 20.85% Solid Waste	• Cemeteries
• District Promotions	• Arts and Heritage
• 51.45% Aquatic facilities	• 51.45% District Libraries
• 30% Public Toilets	• 51.45% MLT Event Centre

The Council proposes to set a Southland Regional Heritage Trust rate of \$33.50 on each separately used and inhabited part of a rating unit (a separately used and inhabited part of a rating unit is any portion that can be occupied or used separately from any other parts eg multiple dwellings/flats/commercial buildings. The Council will assess and rate separately used or inhabited parts of a rating unit based on the information in the rating database).

This charge will raise \$211,720 and will fund the Council’s contribution to the Southland Regional Heritage Trust. Of the total rates, 28.50% will be collected through these two fixed general rates.

Valuation based General Rate

The Council proposes to set a general rate under section 13 of the Local Government (Rating) Act 2002 on each rating unit in the District based on the capital value.

The rate will be charged on all rating units in the District at a rate of 0.000206 for each \$ of capital value.

This charge will raise \$621,393 and will be used to finance the following activities:

- Regulatory
- District Plan
- Building Consents

Targeted Rates

The Council proposes to collect 71.5% of its rates income from targeted rates. It has chosen this method of funding as it believes that targeting reflects the location, usage, and accessibility of the activities involved. This results in a fair allocation of the rating liability to users and beneficiaries of the activities.

The Council proposes to set targeted rates as follows:

Valuation based targeted Rates

This charge will raise \$3,892,706 and will be used to finance the following activities:

- Roading
- 70% Public toilets
- Property
- Civil Defence
- Rural Fire

The costs of the above activities are targeted to each of the main rating areas (Gore, Mataura, Rural, Industrial) based on the location of the facility/service provided.

It will also be used to finance:

- 48.55% of District pools
- 48.55% of District Libraries
- 48.55% of MLT Event Centre

The target for these activities is based on the following premises:

- any one rating area will not fund a disproportionate share of the costs of these activities, and
- the ability to pay ie higher value properties in each rating area will pay a greater share of the costs of these activities.

The rate will be charged on all rating units in each area. The rates of cents for each \$ of capital value in each of the areas are set out below:

Gore	
	Per \$ Capital Value
Residential	0.001568
Commercial	0.003821

Mataura	
	Per \$ Capital Value
Residential	0.000759
Commercial	0.003972

Rural	
	Per \$ Capital Value
All properties	0.000942

Heavy Industrial	
	Per \$ Capital Value
All properties	
Capital Value under \$550,000	0.053619
Capital Value between \$550,000 and \$1,000,000	0.010621
Capital Value over \$1,000,000	0.005602

The Heavy Industrial rate shall apply to the following properties:

Company Name

Alliance Group Ltd
 Alliance Group Ltd
 Alliance Group Ltd
 Old papermill building
 Ngahere Sawmilling Co Ltd
 Ngahere Sawmilling Co Ltd
 Ngahere Sawmilling Co Ltd

Company Address

8 and 50 Selbourne St RD 2 Mataura
 171-177 Main St Mataura
 18-30 Mcqueen Ave Mataura
 65-121 Kana St Mataura
 7, 9 and 11 Exeter Lane Mataura
 303, 305 and 307 Main St Mataura
 11 and 33 Cardigan Bay Road RD 2 Mataura

Targeted Rate – Parks and Reserves

A targeted rate, based on each dollar of capital value imposed on commercial properties in Gore and Mataura. This charge will raise \$586,755 to finance Parks and Reserves. The rate for each dollar (GST inclusive) of capital value and the maximum and minimum charges in each of the areas are as follows:

Gore

	Per \$ Capital Value
Commercial	0.004662
Commercial (maximum)	\$4,000
Commercial (minimum)	\$450

Mataura

	Per \$ Capital Value
Commercial	0.004662
Commercial (maximum)	\$4,000
Commercial (minimum)	\$450

Where there is a mix of activities on a property, the Council will apportion the rates based on the activities.

Fixed Targeted Rates

This charge will raise \$1,584,241 and will be used to finance Parks and Reserves.

The target for these activities is based on the following premises:

- District parks and reserves add prestige and quality of life to the entire District
- Every ratepayer and resident in the District has the opportunity to receive equal benefit from this service.

The rate will be charged on each separately used or inhabited part of a rating unit in Gore and Mataura Residential, and Rural areas. The rates for each of the areas are set out below:

Gore

	Fixed Charge
Residential	\$269.31

Mataura

	Fixed Charge
Residential	\$209.56

Rural

	Fixed Charge
Capital Value under \$132,001	\$178.12
Capital Value \$132,001 and above	\$314.09

Where there is a mix of activities on a property, the Council will apportion the rates based on the activities.

Water, Stormwater, Wastewater, and Solid Waste

This charge will raise \$4,392,072 and will be used to finance the provision of water, stormwater, drainage and solid waste services.

The costs of these services are targeted to each area (Gore, Mataura, Pukerau, and Waikaka) based on the location of the facility/service provided.

Gore and Mataura

\$281.03 on each separately used or inhabited part of a rating unit that is connected to either the Gore or Mataura water schemes.

\$140.52 on each separately used or inhabited part of a rating unit that is not connected, but has the ability to be serviced by the Gore or Mataura water schemes.

\$320.23 on each separately used or inhabited part of a rating unit that is connected to either the Gore or Mataura drainage schemes.

\$160.11 on each separately used or inhabited part of a rating unit that is not connected, but has the ability to be serviced by the Gore or Mataura drainage schemes.

Pukerau

\$74.22 on each rating unit serviced by the Pukerau drainage scheme.

Waikaka

\$98.96 on each rating unit serviced by the Waikaka drainage scheme.

\$49.48 on each rating unit not connected but has the ability to be serviced by the Waikaka drainage scheme.

Water closets

\$320.23 for the second and every additional water closet and urinal on all non-residential rating units (with the exception of educational institutions and designated short term accommodation premises as determined by the Council) in Gore and Mataura.

A per pan fee of \$320.23 for education institutions (as defined in clause 6 of Part 1 of Schedule 1 of the Local Government (Rating) Act 2002). The number of pans will be assessed on the basis of 6.25% of the total number of staff and pupils at each establishment.

A per pan fee of \$160.11 for short term accommodation premises (as determined by the Council) for the second and subsequent urinals in Gore and Mataura.

\$98.96 for the second and every additional water closet and urinal on all non-residential rating units in Waikaka.

Solid Waste

\$235.56 on each separately used or inhabited part of a rating unit in Gore and Mataura for those receiving standard size bins.

\$202.45 on each separately used or inhabited part of a rating unit in Gore and Mataura for those receiving small size bins.

\$58.84 solid waste network charge on each separately used or inhabited part of a rating unit in Gore or Mataura not receiving the wheelie bin service.

Otama Water Scheme

This charge will raise \$193,639 to fund the operation and maintenance of the Otama water scheme. Each rating unit serviced by the scheme will be charged a fixed charge as indicated below:

- \$200.00 per water unit
- \$215.00 per water connection

Water Supply charges

All commercial premises in Mataura and Gore, as well as all users of the Otama Water scheme will be invoiced separately for actual water usage.

Community Halls

To fund the maintenance of the Districts community halls, the Council proposes to raise \$19,407.

Each rating unit in the following communities will be charged a fixed charge as indicated below:

Brydone	\$24.22
Mandeville	\$46.00
Otama	\$80.50
Pukerau	\$30.00
Tuturau	\$34.86
Waikaka	\$45.00
Knapdale	\$57.50

DISTRICT STATISTICS

POPULATION	
Gore	7,350
Mataura	1,509
Rural	<u>3,168</u>
	12,033

	Capital Value \$	No. of Rating Units	No. of UAGC's	No. of Water Connections	No. of Drainage Connections
Gore	858,818,430	3,808	3,940	4,086	4,877
Mataura	73,453,950	790	839	860	1,017
Rural	2,047,223,000	1,409	1,540	0	0
Heavy Industry	29,957,000	6	6	8	161
	2,691,704,850	6,013	6,325	4,959	6,054

Staffing Levels

Full-time staff	72	
Part-time staff	13	(Expressed as full-time equivalents)

THE MISSION STATEMENT

The Mission Statement states the reason the Gore District Council exists. It also sets out a series of goals that contribute to the achievement of the Council's mission. These goals are reflected in the activity summaries for each Council activity.

ROLE OF THE COUNCIL

Section 10 of the Local Government Act 2002, states that the purpose of local government is to:

- enable democratic local decision-making and action by, and on behalf of, local communities and
- promote the social, economic, environmental, and cultural well-being of communities, in the present and for the future.

The Council is accountable to the citizens of the Gore District for the planning, direction, and management of resources to meet present and future needs of the District.

OUR VISION

To provide an environment that allows people to enjoy the lifestyle and culture of their choice.

OUR MISSION

To achieve our vision by:

- Ensuring a sustainable environment for future generations
- Encouraging participation by the people
- Providing efficient quality services and facilities that meet the affordable needs and aspirations of the people.

THE COUNCIL'S COMMITMENT TO SERVICE

At the Gore District Council, we believe:

We are here for you

We are in existence to be of service to you, the ratepayers. It is the ratepayers who drive the planning for, and implementation of, services/activities provided by the Council. In any community it is common to have a diversity of opinions. We strive to do our best to ensure that the majority of people are satisfied with what we do. It is also our responsibility to ensure that no party is adversely affected by what we do for the benefit of the majority.

You always come first

The residents and ratepayers come first in all our priorities. We therefore believe that you have the right to expect the following when you contact us either in person, by letter or by telephone:

- To be heard politely
- To receive accurate explanations or information within reasonable time frames
- To have access on the spot or by appointment to a member of the staff who is competent to help you
- To expect courtesy, professionalism and integrity from the staff
- To expect respect for personal information in accordance with the Privacy Act 1993
- To receive an apology if we make a mistake.

If you are not satisfied with the solution offered to your individual problem(s) by the officers at the Council, you have a right to request access to their superior officers or the Chief Executive.

If you are still unhappy with the solutions offered by the Council you have a right to seek a review of the Council's decision from an external authority relevant to your problem (eg Environment Court, Building Industry Authority, or the Ombudsman). We will be happy to advise you of these appeal procedures.

We act on your behalf

It is also our responsibility to improve and maintain the assets of the District on behalf of the ratepayers in the most cost-effective manner, also ensuring the availability of the service of those assets in the long term. We also have a responsibility to provide all the services expected by the ratepayers in an economical manner while complying with the various Acts and Regulations governing the work of the Council.

Your feedback is important

Your feedback is the only way we will know whether we are heading in the right direction. We value both your positive and negative feedback to encourage us if we are doing the right thing or to review our position if we are not.

As a resident and/or ratepayer of the District, you have access to, or can telephone or write to the Mayor of the District, Councillors, the Chief Executive or any of the Management Team.

ELECTED COUNCIL REPRESENTATIVES



COMMITTEE STRUCTURE

The Council has four committees comprised of all Councillors who meet to have preliminary discussion on various issues

COMMITTEE	AREA OF RESPONSIBILITY	CHAIRPERSON
Finance and Policy Committee	To cover financial and management services, including policies	Cr Cliff Bolger
Operations Committee	To cover storm water, water and sewerage treatment, roading and works operations and recreational and community facilities.	Cr Nicky Davis
Regulatory and Planning Committee	To cover policy governing regulatory matters.	Cr Bret Highsted
Community Services Committee	To cover provision, maintenance and development of community services.	Cr Peter Grant

In addition there is a District Growth Committee to oversee the development of a district growth strategy in order that the Council is ideally positioned to embrace opportunities presented by the introduction of new industries or residents, while ensuring that any adverse impacts from any growth are minimised.

Committee members are:

- His Worship the Mayor, Tracy Hicks - Chairman
- Cr Cliff Bolger
- Cr Nicky Davis
- Cr Bret Highsted
- Cr Peter Grant

There is one Community Board for Mataura.

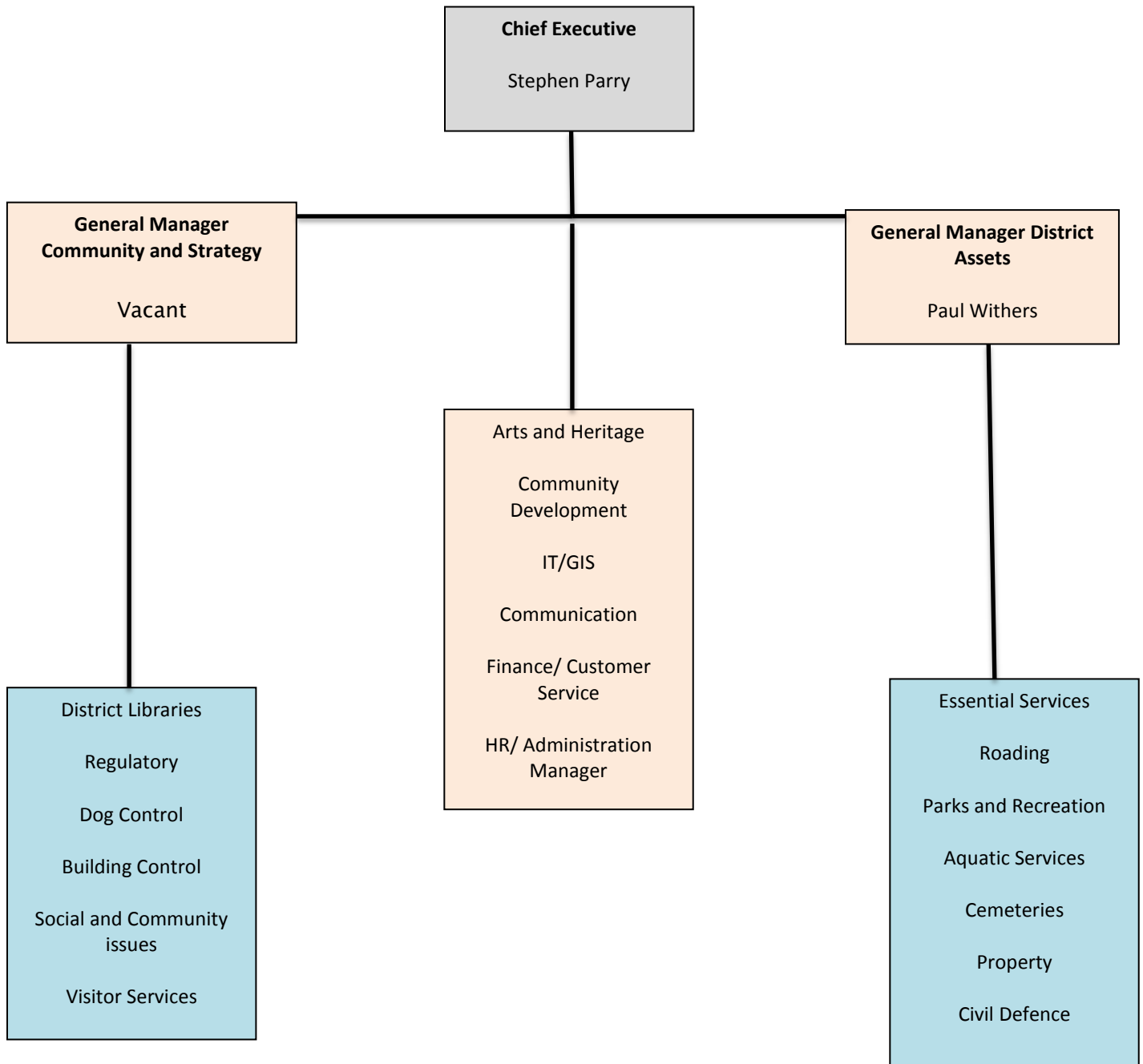
Council Representative:

- Cr Steven Dixon

Members are:

- Alan Taylor - Chairman
- Geoff Colvin
- Chris Duffy
- Barbara Cunningham
- Linda Sinclair

MANAGEMENT STRUCTURE



SCHEDULE OF SPECIAL RESERVE FUND MOVEMENTS

As required by the Local Government Act 2002 Amendment Act 2010 detailed below are the proposed cumulative movements in the Special Reserve Funds of the Gore District Council for the ended 30 June 2015

Name of Reserve	Purpose	Opening Balance	Additions	Withdrawals	Closing Balance
(a) Special Bequests		\$000	\$000	\$000	\$000
Dorothy Newman Trust	Maintenance and improvement of Gore Parks and Reserves	15	1	-	16
Dolamore Trust	Purchase of Library Books	4		-	4
Latham Trust	Maintenance and improvement of Gore Parks and Reserves	72	4	-	76
AMA Dolamore Trust	Maintenance and improvement of Dolamore Park	57	3	-	60
JH Dolamore Trust	Maintenance and improvement of Gore Parks and Reserves	33	2	-	35
CA Coster Fund	Provision or extension of amenities in Mataura area	432	23	-	455
Total Special bequests		614	33	-	647
(b) Council created reserves					
Rural Special Fund	Provision of amenities in rural areas of the District	418	22	-	441
Creative New Zealand	Funding of cultural activities	2		-	2
Otama Water Scheme	Funding capital works on Otama Water Scheme	273	68	9	332
Council wide Asset Replacement and Maintenance Reserves	Funding long term maintenance and replacement of Council assets	1,571	480,283	416,343	1,635
Drainage Contributions Reserve	Funding additional connections to drainage network	19	-		19
Solid Waste Recycling Initiatives	Funding enhancements to Council's waste minimisation initiatives	30	-		30
Solid Waste Operational Reserve	Funding future maintenance requirements	21	-	-	21
Parks and Reserves Development Reserves	Funding future development requirements	120	-	-	120
Roading Training Reserve	Funding future staff training requirements	-	-	-	-
Roading Reserve contributions	Funding future development requirements	7	-	-	7
Urban Rooding Rating Reserve	Funding future urban roading operational works	31	-	-	31
Urban Rooding Capital Works Reserve	Funding future urban roading capital works	19	-	-	19
Rural Rooding Rating reserve	Funding future rural roading operational works	-	-	-	-
Rural Rooding Capital Works reserve	Funding future rural roading capital works	-	-	-	-
Footpath reserve	Funding future footpath works	53	-	-	53
Airport Reserve	Funding future operations	14	-	-	14
Sister City Reserve	Funding future sister city initiatives	4	-	-	4
Mataura Initiatives reserve	Funding future initiatives in Mataura	3	-	-	3
Rural Halls Reserve	Funding future maintenance costs of rural halls	31	-	-	31
Long Term Plan reserve	Funding future iterations of long term plan	50	-	40	10
District Plan Reserve	Funding future reviews of district plan	-	-	-	-
Regulatory Reserve Contributions	Funding future Council development projects	-	-	-	-
Total Council created reserves		2,666	571	465	2,771
Grand Total		3,279	604	465	3,418



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