A large, stylized graphic of the year '2019' is centered on the page. The numbers are formed by multiple concentric lines in white and orange, with some lines being dashed. The background of the entire page is a textured, blue water surface with ripples.

ANNUAL 2019 **PLAN**



SOUTHLAND
DISTRICT COUNCIL
Te Rohe Pōtae o Murihiku

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Welcome to Southland
District Council's Annual Plan
2019/2020.

This Annual Plan

provides an update to the Long Term Plan 2018-2028, highlighting changes to Council's work programme for year two (2019/2020), the reasons for the changes and the impact on rates.

All other activities, policies and levels of service detailed in the Long Term Plan (LTP) are proposed to be delivered as stated in that plan.



Every decision we make now
as a community sends a ripple
outward and affects our future.

The 2019/2020 Annual Plan is
the second step of the LTP.

Greetings, and thanks for taking the time to look at Southland District Council's Annual Plan. This is year two of Council's Long Term Plan 2018-2028, titled 'We're just getting started, Southland', and we're pleased to report our work programme is on track with what we said we'd do in that document.

FUTURE FOCUS

Our focus remains firmly on the future

There are no significant changes in the work scheduled or deviations in budgeted spending from what was outlined in our Long Term Plan (LTP). This is why in developing this Annual Plan we have opted not to engage with you in a formal consultation process.

The key work scheduled to happen in 2019/2020 has been well signalled and discussed already, and your feedback was taken on board during the preparation of the 2018-2028 LTP.

As described in the LTP, our focus remains firmly on the future of Southland District in this coming financial year – and many years beyond.

Bridges were built up to 80 years ago, with the aid of significant central government investment, and were not designed to carry the much larger, heavier traffic commonplace on our roads today.

We have identified an infrastructure issue which will need to be addressed in the 2021-2031 Long Term Plan.

There are more than 850 bridges in the District, many of them ageing timber structures requiring replacement within the next 10 years. They are deteriorating rapidly and pose a serious safety risk to users.

Challenge



With a limited amount of money to reinvest in maintaining or replacing these structures, we must make hard decisions about where we spend the money, based on a range of factors.

Mayor Southland District Council

Gary Tong



Our focus is on finding a balance of where we need to be and the funds available which doesn't include huge rate increases.

FUTURE FOCUS

Challenge

What is clear now is that Southland District has a lot of ageing infrastructure that is reaching the end of its useful life, without the financial means to replace it all. A topical example is bridges.

The bridge issue will be addressed in Council's next Long Term Plan 2021-2031.

In the meantime, unbudgeted expenditure of up to \$1.47 million has been approved by Council to help resolve some shortfall in the required bridge replacement programme.

This is Council's share of a \$3 million commitment by the NZ Transport Agency for the next two years of the current LTP 2018-2028.

The unbudgeted expenditure amount will be via an internal loan over 20 years, which will have an annual repayment of \$113,297 – an impact on total rates of 0.24%.

We are recommending permanent closure of the Benmore bridge over the Oreti River because it has relatively low traffic volumes and there are alternative routes available to the north and south.

Meanwhile, we are recommending that the bridge over the Rowallan Burn on the Papatotara Coast Road be repaired and remain open. It provides the only access to the Hump Ridge Track Rarakau car park and it is used extensively for farming and forestry operations.

There are many equally difficult decisions to be made regarding the \$1.5 billion of public assets Southland District Council is responsible for managing.

Identifying future priorities

We are investing in community planning and open space experiences by commissioning a great deal of research into a wide range of influencing factors, including demographics, community capability, tourism projections, future service needs, business diversity, technology and climate change.

This work is about identifying future priorities to ensure our communities are not only in the best position to adapt to the big changes ahead but also in the best health – socially, culturally, environmentally and economically. To do this we must be in a position to have informed conversations with you about spending priorities when determining how we provide the right levels of service in the right areas as we prepare the District for a future that looks quite different than now.

Make no mistake. The conversations we have to have, and the decisions we will have to make in partnership with our communities, will be difficult.

The work we are doing in 2019/2020 will go a long way towards informing decisions that we believe will be right for the long-term wellbeing of Southland District.

Steve Rara





SOUTHLAND DISTRICT COUNCIL

Working together for a better Southland

By promoting the social, economic, environmental and cultural wellbeing of communities in the present and for the future.

By enabling democratic local decision-making and action by and on behalf of communities.

Council consists of a mayor and 12 councillors elected by Southland District residents/ratepayers every three years. As well, we have a Southland District Youth Council, which advises Council on youth engagement issues.

We believe our democratic election ensures the organisation is able to operate in the best interests of the District.

Southland District Council's major planning document for the current period is the Long Term Plan 2018-2028, titled 'We're just getting started, Southland'. The plan sets out Council's planned priorities and spending for 10 years from 2018, with more detail for the first three years.

The Local Government Act (2002) requires Council to prepare an Annual Plan every year to:

- clearly show its budget and how much it will cost ratepayers this year
- highlight any major differences from what had been planned for that year in the Council's Long Term Plan (LTP, or 10 Year Plan) and why these changes are necessary
- co-ordinate Council's resources and decision-making, and
- be accountable to the community, and give residents the opportunity to take part in Council's major decisions.

For further details of Council's role, governance systems and committee structure, please go to our website: southlanddc.govt.nz

We all have an important role to play as the guardians of our environment.

Our kaitiakitanga will leave a legacy. It's up to us to decide what that legacy will be.

George Harper
Waiau Aparima ward councillor





The first step

We're just getting started, Southland

Southland District Council's vision is Southland – one community offering endless opportunities.

We work towards this through our plans, strategies and policies and through the activities outlined in our Long Term Plan (LTP) 2018-2028.

This Annual Plan provides an update to the LTP, highlighting changes to the Council's work programme for year two (2019/2020), the reasons for the changes and the impact on rates.

To fully understand this Annual Plan, you may find it helpful to read it alongside the LTP.

The second step

Investing in community future planning

We don't have a crystal ball but in the past year we have done some solid research to try to predict what the future of our communities might look like in 30 years.

In many ways analysing this data is the most important work we're doing in 2019/2020 because it will help us to have crucial conversations with you about future infrastructure, assets and services, where they might be provided, and to what level.

The information gathered is a building block for our next Long Term Plan, in 2021.

In 30 years the communities we live in will look a lot different than they do now. We've commissioned research into a broad palette of factors that will influence and affect us all and we're doing further work this year to understand the implications.

The conversations we have with you as a result of this research will help to prepare Southland District for the future.



Community future planning is connecting the needs of our people with the reality of what is possible financially.



Open spaces

1,261 hectares

of open spaces, including parks, reserves and other recreational areas, are Southland District Council's responsibility.



Investing in open space experiences

These spaces are vital to the wellbeing of the communities around them. They increase pride in the region and encourage people to live and play here.

The work includes researching resident population trends and visitor numbers to better understand the future needs of people in Southland District.

We are appointing an open spaces planner to implement the principles outlined in our Open Spaces Strategy, which focuses on providing a consistent quality of open space experiences.

\$179,000

has been budgeted in 2019/2020 as part of a long-term project to improve and better manage our open spaces for the enjoyment of residents and visitors alike.

Water

\$12.8 million

will be spent in 2019/2020 on the Te Anau wastewater project approved by Council, including construction of the 18km pipeline from Te Anau to the Kepler Block.

Later on in the financial year we should see the start of work on the treatment ponds and disposal fields, depending on any design changes and the consents process.



Winton stormwater upgrade

Tenders came in lower for the stormwater pipe replacement than we expected, and as a result the net cost of the work is about \$250,000 less than first thought.

As Winton ratepayers are going to repay a 30-year loan for a component of the \$1.8 million project cost through their rates, this cost decrease will mean a small reduction in their rates demand of \$10.93 per rating unit.

Water leaks

A leak detection programme commissioned by Council as a result of a number of leaks in Te Anau and Winton has helped us to develop a five-year work programme to repair or replace cracked pipes in both towns.

New additions

\$1.9 million for repair and replacement of water pipes in Otautau and Te Anau has been included, half in 2019/2020 and half in 2020/2021.

Both projects will be funded by a 30-year loan. There will be no impact on rates until the 2020/2021 financial year.

2019/2020

will see replacement of a section of ageing stormwater pipes along Great North Road in Winton completed.



Roading



\$1.5 million is Southland District Council's expected share of the cost of replacing Pyramid Bridge, to be funded by way of a loan.

Pyramid Bridge

A large section of the bridge, which spans the Mataura River, washed away during flooding in February 2018.

The bridge connects the Southland and Gore districts, and the two councils are sharing the cost of a replacement bridge along with NZ Transport Agency, which has approved a budget of \$6.8 million for the project.

NZTA will fund 73.68% of the cost.







RATES 2019/2020

The rates increase has been kept to a minimum in considering rates affordability.

The purpose of the financial overview is to provide a summary of Council finances. It informs readers where Council receives its money from and how that money is spent and applied.

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

FINANCIAL OVERVIEW

RATES COLLECTION BY ACTIVITY	Budget (\$000)	%
Roading and footpaths	14,527	30%
District leadership	13,373	28%
Community services	5,257	11%
Solid waste	4,683	10%
Wastewater	4,133	8%
Water supply	3,836	8%
Regulatory services	1,691	3%
Stormwater	448	1%
Emergency management	463	1%
	48,411	100%

RATES REVENUE (\$000)	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 LTP Budget	2019/2020 Annual Plan Budget
District rates	29,978	30,930	32,728	33,816	33,914
Local rates	3,728	3,813	3,572	3,803	3,745
Service	9,454	10,091	10,480	10,725	10,752
	43,160	44,834	46,780	48,344	48,411

Your rates

This plan includes an overall rate increase of **3.49%**, compared with 3.34% forecast for 2019/2020 in the Long Term Plan 2018-2028, an increase of approximately \$68,000.





Why the increase?

The key contributors to the increase in rates in the 2019/2020 year are:

Changes in operational contracts.

A photograph showing the underside of a wooden bridge over a river. The bridge's structure consists of numerous wooden beams and supports, some of which are weathered and show signs of decay. The river below is turbulent, with white water rapids. The background shows a grassy bank and some trees. A circular callout with a dotted border is centered in the upper half of the image, containing text.

An increase in funding
depreciation from
40% to 50% of key
infrastructural assets.

Property rates

Rates on properties will vary depending on location, the local projects being funded and the services received. Further details on the specific rate types are included in the Rates Funding Impact Statement on page 92.



Properties in Southland District were subject to a revaluation in late 2018. These valuations are used for setting rates and accordingly this change in valuation may also contribute to variances in rates from 2018/2019 to 2019/2020.



TOILET

Funding of depreciation

The plan includes the phased implementation of funding depreciation for roading, water, wastewater, Council buildings, information technology, waste management, wheelie bins and public conveniences from 50% in 2019/2020 to 100% (full) funding in 2024/2025.

What Council needs to operate Expenditure

As outlined in the tables on this page, the majority of Council's expenditure (90% of capital expenditure and 55% of operating expenditure), is to provide key infrastructure such as roads, footpaths, water supply, wastewater and stormwater.

CAPITAL EXPENDITURE (by activity 2019/2020)	Budget (\$'000)	%
Roading and Footpaths	14,945	40%
Wastewater	14,560	39%
Water Supply	3,205	9%
Community Services	2,396	6%
District Leadership	1,620	4%
Stormwater	833	2%
Regulatory Services	133	0%
	37,692	100%

OPERATING EXPENDITURE (incl depn by activity 2019/2020)	Budget (\$'000)	%
Roading and Footpaths	31,955	42%
District Leadership	16,943	22%
Community Services	8,360	11%
Solid Waste	4,578	6%
Wastewater	4,561	6%
Water Supply	4,671	6%
Regulatory Services	4,090	5%
Stormwater	790	1%
Emergency Management	479	1%
	76,427	100%



What Council needs to operate - sources of Revenue

Of the total revenue of \$73.1 million for 2019/2020,

66% comes from rates (\$48.4 million), with the remaining 34% coming from other sources as shown in the table.

Not all of Council's funding comes from rates.

Funding from the NZ Transport Agency makes up the main portion of this, followed by other revenue.

Other revenue includes fees and charges received for services.

REVENUE SOURCES FOR 2019/2020	Budget (\$'000)	%
Rates Revenue	48,411	66%
NZ Transport Agency	13,129	18%
Other Revenue	8,372	11%
Grants and Subsidies	4,171	6%
Other Gains/Losses	(1,447)	(2%)
Development and Financial Contributions	368	1%
Interest and Dividends	68	0%
	73,072	100%



Cash management

To date Council has funded a significant amount of capital expenditure from its cash reserves and Council will continue to do so over the next 10 years.

However, Council will be required to borrow external funds to fund some key infrastructure projects from 2020/2021 onwards.

Council is required to generate sufficient revenue to meet its operational expenditure as part of being fiscally prudent and sustainable.

An analysis on Council's approach to this issue and why it believes it is adopting a prudent and sustainable financial strategy can be found in the section entitled Balancing the Budget on page 119.

Disclosure statement

The purpose of this statement is to disclose Council's financial performance in relation to various benchmarks to enable the assessment of whether Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

Financial Reporting and Prudence

Council is required to include this statement in its Annual Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations).

Refer to the regulations for more information, including definitions of some of the terms used in this statement.

PERFORMANCE RESULTS			
Benchmark	Quantified Limit	Planned	Met
Rates affordability benchmark			
- Income	70%	66%	Yes
- Increases	4.20%	3.49%	Yes
Debt affordability benchmark	100%	0%	Yes
Balanced budget benchmark	100%	95%	No
Essential services benchmark	100%	159%	Yes
Debt servicing benchmark	10%	0.03%	Yes

Debt affordability benchmark

For this benchmark, Council's planned borrowings are compared with 100% of total revenue on borrowing contained in the financial strategy included in the Council's 10 Year Plan.

Council meets the debt affordability benchmark if its planned borrowings are within the quantified limit on borrowing.

Rates affordability benchmark

For this benchmark, the limit for Council's planned rates income is 70% of its total revenue.

Rates increases are limited to the Local Government Cost Index + 2.0%.

Council meets the rates affordability benchmark if:

1. its planned rates income equals or is less than each quantified limit on rates; and
2. its planned rates increase for the year equals or is less than each quantified limit on rates increases.





It's about keeping a balance between social, economic, environmental and cultural elements of our community

Balanced budget benchmark

For this benchmark, Council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment) is presented as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant or equipment).

Council meets this benchmark if its revenue equals or is greater than its operating expenses.

Council is not planning to meet its balanced budget in 2019/2020 due to reduced funding towards capital works, which is no longer offsetting the annual depreciation cost. Council is continuing to work towards balancing its budget by gradually phasing in the funding of its annual use of assets (depreciation) by 2025.

See further commentary in the Balancing the Budget statement on page 101.

Essential services benchmark

For this benchmark, Council's capital expenditure on network services is presented as a proportion of depreciation on the network services.

Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.

Debt servicing benchmark

For this benchmark, Council's planned borrowing costs are presented as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property plant or equipment).

Council meets the debt servicing benchmark if it's borrowing costs equal or are less than 10% of its revenue.



OUR ACTIVITIES



Southland District

For more details about what each group does go to Southland District Council's website: southlanddc.govt.nz

For details on our key performance indicators in each activity and how they are measured, please refer to Southland District Council's 2018-2028 Long Term Plan, 'We're just getting started, Southland!'

Council's work at a glance

We organise our work into nine activity groups.

- community services
- district leadership
- emergency management
- regulatory services
- roads and footpaths
- solid waste
- stormwater
- wastewater
- water supply

We partner with community groups doing positive work in the District.

Waiau Mouth Whitebait Project



The Waiau Fisheries and Wildlife Habitat Enhancement Trust has created the wetlands depicted above. The wetlands provide habitat for a variety of native and introduced species and help to restore the adverse effects of the Waiau River Scheme. Since the early 1970s, the scheme has diverted large volumes of the Waiau River through the West Arm Power Station to generate electric power. The water used is discharged into Doubtful Sound in Fiordland and is lost to the river basin that flows.

The wetlands provide habitat for a variety of native and introduced species and help to restore the adverse effects of the Waiau River Scheme. Since the early 1970s, the scheme has diverted large volumes of the Waiau River through the West Arm Power Station to generate electric power. The water used is discharged into Doubtful Sound in Fiordland and is lost to the river basin that flows.

The wetlands provide habitat for a variety of native and introduced species and help to restore the adverse effects of the Waiau River Scheme. Since the early 1970s, the scheme has diverted large volumes of the Waiau River through the West Arm Power Station to generate electric power. The water used is discharged into Doubtful Sound in Fiordland and is lost to the river basin that flows.

Whitebait Life Cycle





We empower communities to carry out meaningful projects.

What you get for your rates

Every \$1 of your rates goes towards:



These figures are indicative only. Individual properties will vary depending on the location, the local projects being funded and the services received.



Community services

Includes the following activities:

- community assistance
- parks and reserves
- cemeteries
- community facilities
- community housing
- library services
- public toilets
- Te Anau Airport Manapouri
- Stewart Island Electricity Supply Authority

Our Southland coastlines are beautiful and rugged, but they must be treated with respect. The ocean is unforgiving.

We want people to experience these amazing places but we want them to be safe.

Julie Keast

Waihopai Toetoes ward councillor

Funding Impact Statement

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,481	2,708	2,600
Targeted rates	2,616	2,640	2,658
Subsidies and grants for operating purposes	61	45	45
Fees and charges	1,287	1,305	1,314
Internal charges and overheads recovered	3,294	3,493	3,701
Local authorities fuel tax, fines, infringement fees, & other receipts ¹	762	784	764
Total operating funding	10,502	10,975	11,081
Applications of operating funding			
Payments to staff and suppliers	6,649	6,928	7,409
Finance costs	-	-	-
Internal charges and overheads applied	2,142	2,302	2,150
Other operating funding applications	1,280	1,287	1,294
Total applications of operating funding	10,071	10,517	10,853
Surplus (deficit) of operating funding	431	458	227
Sources of capital funding			
Subsidies and grants for capital purposes	309	600	570
Development and financial contributions	64	-	-
Increase (decrease) in debt	636	928	1,040
Gross proceeds from sale of assets	60	10	10
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	1,068	1,538	1,620
Applications of capital funding			
Capital expenditure			
to meet additional demand	64	-	-
to improve the level of service	399	148	262
to replace existing assets	2,551	1,774	2,134
Increase (decrease) in reserves	(1,214)	374	(249)
Increase (decrease) in investments	(300)	(300)	(300)
Total applications of capital funding	1,499	1,996	1,847
Surplus (deficit) of capital funding	(431)	(458)	(227)
Funding balance	-	-	-



Stewart Island water structures

Improvements in Stewart Island water structures, including Golden Bay wharf and Ulva Island jetty: Council is working through a process to identify the scope of the work required in relation to these structures.

The estimated cost of \$494,000 may change.

“Motorau Moana is close to my heart. I was married there and I take a strong interest in this wonderful Island garden asset.

I’m delighted that there is interest in developing the adjacent Baker Park property, which would provide a new opportunity for visitors to enjoy more walks that show off the natural beauty and history of Stewart Island/Rakiura.”

Bruce Ford

• Stewart Island/Rakiura ward councillor



Island life
our unique places
require unique
solutions.





Key project

Dr Woods Memorial Park,
Nightcaps

\$50,000
installation of flying fox
and new playground
equipment for older
children.

You get an entirely different view of the world looking up and outwards than you do looking down.

You get to see and appreciate the outstanding contributions people make to their communities.

Paul Duffy

Waihopai Toetoes ward councillor



Every decision is
made with our people
in mind.



District leadership

Includes the following activities:

- representation and advocacy
- District support
- customer support
- corporate support
- forestry

We have to show strong leadership in managing the District's ageing infrastructure. With limited funds available we must strike the right balance when we allocate spending.

We've got wonderful open spaces right across the District. They're a great source of pride in the region and they encourage people to live and play here. We can't ignore our responsibility to deliver a consistently high-quality experience for residents and visitors alike.

Ebel Kremer

Mararoa Waimea ward councillor

Funding Impact Statement

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	11,817	12,319	12,541
Targeted rates	812	837	832
Subsidies and grants for operating purposes	84	84	84
Fees and charges	29	30	12
Internal charges and overheads recovered	15,078	16,082	16,516
Local authorities fuel tax, fines, infringement fees, & other receipts ¹	3,243	3,432	3,437
Total operating funding	31,063	32,785	33,422
Applications of operating funding			
Payments to staff and suppliers	15,744	16,361	17,037
Finance costs	22	154	22
Internal charges and overheads applied	12,010	12,801	13,950
Other operating funding applications	2,329	2,468	1,814
Total applications of operating funding	30,105	31,784	32,823
Surplus (deficit) of operating funding	959	1,000	599
Sources of capital funding			
Subsidies and grants for capital purposes	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	732	(30)	617
Gross proceeds from sale of assets	88	61	61
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	820	32	678
Applications of capital funding			
Capital expenditure			
to meet additional demand	-	-	-
to improve the level of service	104	26	126
to replace existing assets	1,495	751	1,494
Increase (decrease) in reserves	(120)	(45)	(642)
Increase (decrease) in investments	300	300	300
Total applications of capital funding	1,779	1,032	1,277
Surplus (deficit) of capital funding	(959)	(1,000)	(599)
Funding balance	-	-	-

Key project

Year two of Long Term Plan investment in community future planning (commissioning further research work and analysis of demographics, settlement hierarchy, climate change impact on coastal communities, environmental impact, technology disruptors, grants funding, rating affordability and sustainability): \$204,000





Emergency management

Emergency Management Southland is working towards having a network of community response groups.

Being prepared for an emergency is one of the most important things we can do to help ourselves and our loved ones.

It's reassuring to know we have strong systems in place to respond when the 'it will never happen' happens.

Nick Perkin

• Waiau Aparima ward councillor

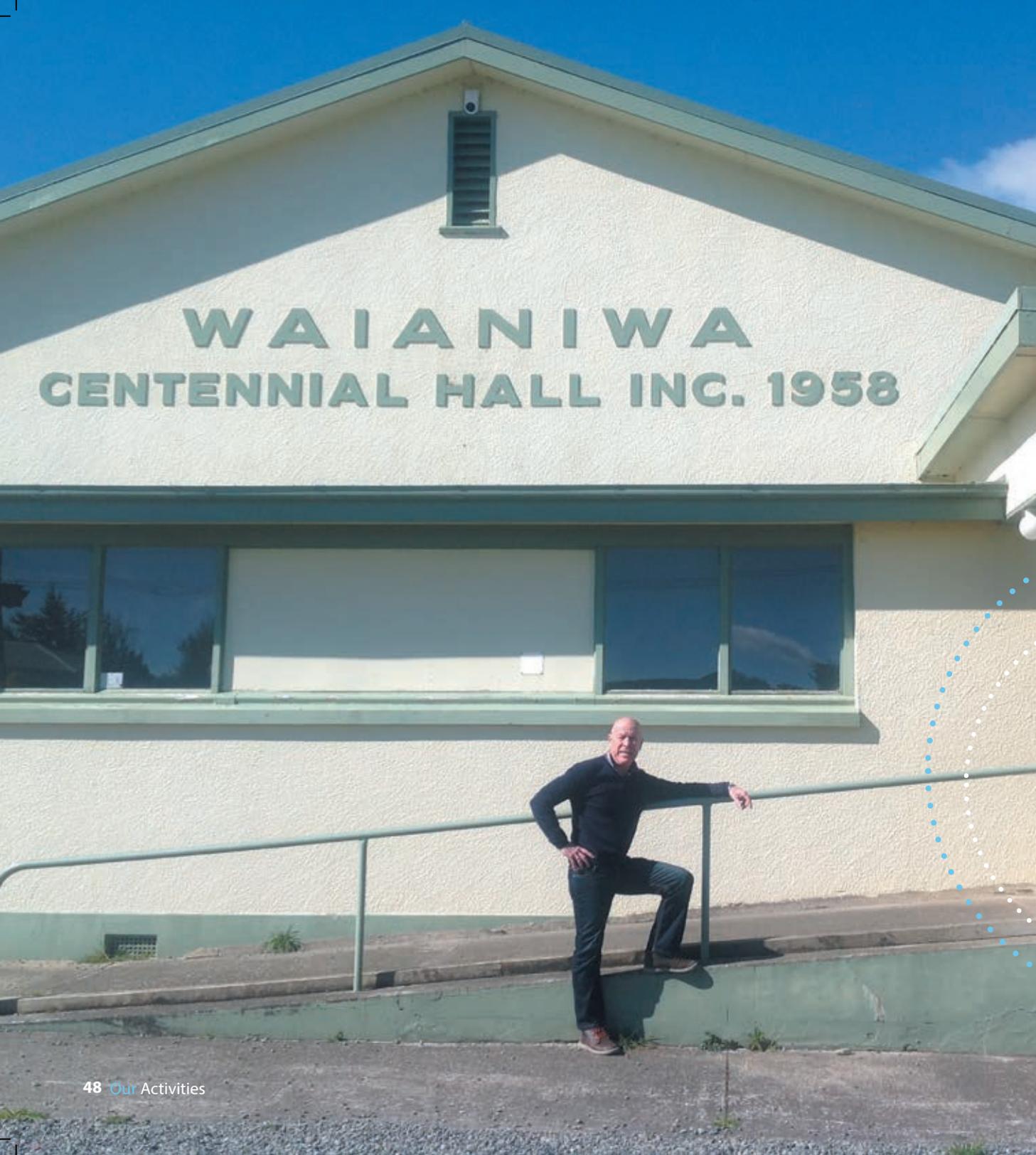


Each of these groups will develop community response plans to form well prepared emergency hubs throughout Southland.

This will continue to be a major part of its work over the coming years.

Funding Impact Statement

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	422	450	463
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	3	3	3
Local authorities fuel tax, fines, infringement fees, & other receipts ¹	13	15	16
Total operating funding	439	468	482
Applications of operating funding			
Payments to staff and suppliers	-	-	-
Finance costs	-	-	-
Internal charges and overheads applied	143	150	164
Other operating funding applications	296	318	318
Total applications of operating funding	439	468	482
Surplus (deficit) of operating funding	-	-	-
Sources of capital funding			
Subsidies and grants for capital purposes	-	-	-
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	-	-	-
Applications of capital funding			
Capital expenditure	-	-	-
to meet additional demand	-	-	-
to improve the level of service	-	-	-
to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Increase (decrease) in investments	-	-	-
Total applications of capital funding	-	-	-
Surplus (deficit) of capital funding	-	-	-
Funding balance	-	-	-



Regulatory services

Includes the following activities:

- building control
- resource management
- animal control
- environmental health

What is Southland District going to look like in 30 years?

That's the question at the forefront of our minds as we work with our communities to help them become more resilient to whatever challenges the future may hold.

Gavin McPherson

• Winton Wallacetown ward councillor

Funding Impact Statement

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,617	1,650	1,692
Targeted rates	-	-	-
Subsidies and grants for operating purposes	15	15	15
Fees and charges	2,209	2,226	2,192
Internal charges and overheads recovered	298	358	275
Local authorities fuel tax, fines, infringement fees, & other receipts ¹	68	69	48
Total operating funding	4,207	4,319	4,222
Applications of operating funding			
Payments to staff and suppliers	2,977	3,011	2,836
Finance costs	-	-	-
Internal charges and overheads applied	1,223	1,285	1,479
Other operating funding applications	2	2	2
Total applications of operating funding	4,202	4,298	4,317
Surplus (deficit) of operating funding	5	21	(95)
Sources of capital funding			
Subsidies and grants for capital purposes	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(13)	(14)	(14)
Gross proceeds from sale of assets	10	31	31
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	(3)	17	17
Applications of capital funding			
Capital expenditure			
to meet additional demand	-	-	-
to improve the level of service	-	-	-
to replace existing assets	35	133	133
Increase (decrease) in reserves	(33)	(95)	(211)
Increase (decrease) in investments	-	-	-
Total applications of capital funding	2	38	(78)
Surplus (deficit) of capital funding	(5)	(21)	95
Funding balance	-	-	-



Key project

Work is continuing to progress online lodgement and processing of building applications.



Roads and footpaths

Includes the following activities:

- roads
- signs
- bridges
- footpaths
- Around the Mountains Cycle Trail

Managing the District's infrastructure is the biggest challenge we have. We really need and value your input as we try to maintain our roading network to service our province's ever-changing economic needs."

Brian Dillon

Mararoa Waimea ward councillor



APARIMA RIVER

Roads and footpaths - Key projects

Capital projects
scheduled in
2019/2020

\$5.5 million
roading works programme
(includes 1 million square
metres – about 150
kilometres – of reseals on
District roads)

\$174,000

Otta sealing
Whitestone Road to
Lynwood Cemetery,
Te Anau

\$1.47 million

Council's share of a \$3 million
commitment by the NZ Transport
Agency for the next two years of
the current LTP 2018-2028.

The unbudgeted expenditure
amount will be via an internal
loan over 20 years.

Funding Impact Statement

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	285	293	277
Targeted rates	14,076	14,373	14,250
Subsidies and grants for operating purposes	5,870	5,870	5,870
Fees and charges	12	12	20
Internal charges and overheads recovered	337	482	519
Local authorities fuel tax, fines, infringement fees, & other receipts ¹	918	924	945
Total operating funding	21,499	21,955	21,881
Applications of operating funding			
Payments to staff and suppliers	12,631	12,595	12,876
Finance costs	-	-	-
Internal charges and overheads applied	1,493	1,552	1,149
Other operating funding applications	52	305	1,825
Total applications of operating funding	14,177	14,452	15,850
Surplus (deficit) of operating funding	7,322	7,503	6,031
Sources of capital funding			
Subsidies and grants for capital purposes	7,350	7,163	7,237
Development and financial contributions	-	26	26
Increase (decrease) in debt	4,731	(136)	1,459
Gross proceeds from sale of assets	10	20	20
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	12,090	7,073	8,742
Applications of capital funding			
Capital expenditure			
to meet additional demand	95	51	51
to improve the level of service	2,519	2,399	2,595
to replace existing assets	12,329	12,042	12,299
Increase (decrease) in reserves	4,469	84	(172)
Increase (decrease) in investments	-	-	-
Total applications of capital funding	19,413	14,576	14,774
Surplus (deficit) of capital funding	(7,322)	(7,503)	(6,031)
Funding balance	-	-	-





Solid waste

Includes the following activities:

- kerbside collection
- recycling
- solid waste transfer stations

For me the question is what legacy am I leaving for my family and my community – what can I do, what can we do, to make our communities better now and into the future?

Lots of challenges but together we can make sure Southland is a great place to live, work and play in the future.

Warren Frazer

• Winton Wallacetown ward councillor



Funding Impact Statement	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	4,426	4,522	4,683
Subsidies and grants for operating purposes	88	88	88
Fees and charges	192	196	196
Internal charges and overheads recovered	255	261	263
Local authorities fuel tax, fines, infringement fees, & other receipts ¹	12	13	13
Total operating funding	4,973	5,079	5,243
Applications of operating funding			
Payments to staff and suppliers	3,403	3,476	3,478
Finance costs	-	-	-
Internal charges and overheads applied	1,191	1,211	1,255
Other operating funding applications	-	-	-
Total applications of operating funding	4,594	4,687	4,733
Surplus (deficit) of operating funding	379	393	510
Sources of capital funding			
Subsidies and grants for capital purposes	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(292)	(347)	(346)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	(292)	(347)	(346)
Applications of capital funding			
Capital expenditure			
to meet additional demand	-	-	-
to improve the level of service	-	-	-
to replace existing assets	58	-	-
Increase (decrease) in reserves	28	46	164
Increase (decrease) in investments	-	-	-
Total applications of capital funding	87	46	164
Surplus (deficit) of capital funding	(379)	(393)	(510)
Funding balance	-	-	-

Stormwater

Stormwater includes infrastructure systems to deal with rainfall and dispose of surface water.

Key project

Upgrade of stormwater pipes in Winton:
\$810,000

Our heritage has helped to form us, but it is the way we manage our resources now that will define us for future generations.

Neil Patterson

Winton Wallacetown ward councillor

Funding Impact Statement

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	339	469	448
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	58	60	60
Local authorities fuel tax, fines, infringement fees, & other receipts ¹	-	-	-
Total operating funding	397	529	508
Applications of operating funding			
Payments to staff and suppliers	164	246	250
Finance costs	-	-	-
Internal charges and overheads applied	111	147	138
Other operating funding applications	-	-	-
Total applications of operating funding	276	394	388
Surplus (deficit) of operating funding	121	136	120
Sources of capital funding			
Subsidies and grants for capital purposes	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	732	963	433
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	732	963	433
Applications of capital funding			
Capital expenditure			
to meet additional demand	-	-	-
to improve the level of service	35	428	23
to replace existing assets	1,000	877	810
Increase (decrease) in reserves	(181)	(206)	(280)
Increase (decrease) in investments			-
Total applications of capital funding	854	1,099	552
Surplus (deficit) of capital funding	(121)	(136)	(120)
Funding balance	-	-	-

Wastewater

Includes wastewater collection, treatment and disposal facilities

Funding Impact Statement

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	4,059	4,151	4,133
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	141	135	135
Local authorities fuel tax, fines, infringement fees, & other receipts ¹	58	32	32
Total operating funding	4,258	4,318	4,300
Applications of operating funding			
Payments to staff and suppliers	2,311	1,819	1,856
Finance costs	-	-	-
Internal charges and overheads applied	533	751	569
Other operating funding applications	-	-	-
Total applications of operating funding	2,843	2,570	2,425
Surplus (deficit) of operating funding	1,414	1,748	1,875
Sources of capital funding			
Subsidies and grants for capital purposes	-	-	3,000
Development and financial contributions	-	343	343
Increase (decrease) in debt	4,552	8,206	9,676
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	4,552	8,548	13,018
Applications of capital funding			
Capital expenditure			
to meet additional demand	1,963	3,753	4,937
to improve the level of service	3,865	6,347	8,592
to replace existing assets	507	62	1,031
Increase (decrease) in reserves	(368)	134	333
Increase (decrease) in investments	-	-	-
Total applications of capital funding	5,967	10,296	14,893
Surplus (deficit) of capital funding	(1,414)	(1,748)	(1,875)
Funding balance	-	-	-

Key projects

Capital projects scheduled in 2019/2020 include:

- about \$12.8 million to be spent on the Te Anau wastewater project
- Council is working through the process for renewal of consents and any required treatment changes at the Tokanui wastewater treatment facility.

Council must strive to enable people and communities to reach their full potential through engagement, clear direction and support.

John Douglas
Mararoa Waimea ward councillor



Water supply

The background image shows the interior of a water treatment plant. Two workers wearing yellow hard hats and orange safety vests are standing in the middle ground, looking at some equipment. The foreground is dominated by large, horizontal, cylindrical metal tanks. The ceiling has exposed pipes and a few lights. The overall lighting is somewhat dim, with a blueish tint.

\$359,000

will be spent in year one of a two-year water treatment upgrade at Manapouri. Total \$1,293,000 over two years

\$256,000

will be spent in year one of a two-year water treatment (UV) upgrade at Riverton. Total \$512,500 over two years.

Water supply includes managing water resources, treatment, storage and distribution.

Funding Impact Statement

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	3,829	3,931	3,836
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	46	47	47
Local authorities fuel tax, fines, infringement fees, & other receipts ¹	1	1	1
Total operating funding	3,876	3,978	3,883
Applications of operating funding			
Payments to staff and suppliers	2,245	2,297	2,390
Finance costs	-	-	-
Internal charges and overheads applied	665	722	664
Other operating funding applications	-	-	-
Total applications of operating funding	2,910	3,019	3,054
Surplus (deficit) of operating funding	966	960	829
Sources of capital funding			
Subsidies and grants for capital purposes	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,084	1,741	2,515
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	1,084	1,741	2,515
Applications of capital funding			
Capital expenditure			
to meet additional demand	-	-	-
to improve the level of service	1,433	2,145	1,369
to replace existing assets	322	408	1,836
Increase (decrease) in reserves	295	148	140
Increase (decrease) in investments	-	-	-
Total applications of capital funding	2,050	2,701	3,344
Surplus (deficit) of capital funding	(966)	(960)	(829)
Funding balance	-	-	-

Multi-year project to upgrade Eastern Bush/Otahu Flat rural water supply begins in 2019/2020.

When this project is finished all Southland District Council water treatment plants will have multiple barriers to protect public health.





Southland District

A council- controlled organisation is a company or organisation in which Southland District Council is involved, by itself or with other local authorities, and holds 50% or more of the voting rights or can appoint 50% or more of the trustees, directors or managers.

COUNCIL-CONTROLLED ORGANISATIONS (CCO)

Southland Regional Development Agency (SRDA)

The Southland Regional Development Agency has been formed as a council-controlled organisation to combine the action plan, work and goals of the Southland Regional Development Strategy (SoRDS) with the regional and economic development activities of Venture Southland.

SRDA BOARD	
Ian Collier	Chariman
Dean Addie	Southland
Sarah Brown	Southland
Lucy Griffiths	Wairarapa
Maria Pera	Southland
Joc O'Donnell	Southland



SoRDS was initiated by the Southland Mayoral Forum in 2013.

Its objective is to have 10,000 more people living in Southland by 2025, in order to boost employment, strengthen local business and diversify the economy.

As a result of the work done to implement SoRDS and its action plan initiatives, the Southland Regional Development Agency has been formed to bring together all the relevant interests to lead regional and economic development opportunities, including tourism.



Southland Museum and Art Gallery Trust (SMAG)

The Southland Museum and Art Gallery Trust's mission is to celebrate our people, land and culture. One of its strategic objectives is to increase the sense of ownership by Southlanders, and the attractiveness, meaningfulness, relevance and value of the temporary museum and its programmes for them and visitors to Southland.

There are more than 100,000 items held in its collections, some of which are important in terms of regional, national and international significance.

The trust receives annual grants from the Southland Regional Heritage Committee and Invercargill City Council.

The trust has adopted a statement of intent that outlines the activities proposed for 2019/2020. Following the closure of the Southland Museum and Art Gallery, a big part of the trust's work in 2019/2020 is to prepare the collection for transportation and storage in a new temporary facility, and to establish funding plans for a new permanent museum.

It is hoped a temporary museum presence will be established in central Invercargill by August 2019, with a marketing strategy for a new museum to be implemented by June 2020.



MILFORD COMMUNITY TRUST

Southland District Council, Environment Southland and the Department of Conservation jointly established the trust in 2007 to provide leadership and governance for the Milford community.

It allows the Milford community to determine its priorities and projects and provides an avenue for local consultation and engagement, as well as public meetings.

MILFORD COMMUNITY TRUST REPRESENTATIVES

DESIGNATION	NAME	TERM EXPIRES
Interim chair and Mararoa-Waimea Ward Councillor, ex-officio appointment	Ebel Kremer	October 2019
Milford Community Association Elected Representative	Brad Johnston	30 June 2020
Milford community appointee	Tim Holland	30 June 2020
Milford community appointee	Jason Steele	30 June 2022
Milford community appointee	Rosco Gaudin	30 June 2019

The trust has decided that, due to the uncertainty about its future direction, Ebel Kremer should assume the interim chairmanship.

Similarly, given the lack of nominations in the 2018 election of trustees, it was also considered that the trustee position vacated by Mike McConachie should be left vacant for the time being.

The trust recommended that approach to Southland District Council and it was agreed by formal resolution at its 18 June 2018 meeting.

Milford covers the developed area of land and adjacent coastal marine area at the end of State Highway 94 at the head of Milford Sound. The Milford community covers residents of Milford, the holders of concessions from the Crown operating at Milford and iwi.

The activities of the trust contribute towards the achievement of the community outcome, proud, connected communities. The trust has adopted a statement of intent that outlines the strategic goals, specific focus areas and activities proposed for 2019-2022.





FINANCIAL AND RATING INFORMATION

Southland
District

20,744
rating units
(2018-2028 LTP)

Benchmarking is the process of comparing Council's performance against what it said it was going to be.

It can help to assess whether Council is managing its revenues, expenses, assets, liabilities, and general financial dealings.

If you would like to understand more about these refer to the Local Government (Financial Reporting and Prudence) Regulations 2014.

Our communities are changing.
Some of the decisions made
generations ago aren't necessarily
going to be right for the future.
We have to work smarter and make
innovative decisions to make sure
Southland remains a great place
to live.

Stuart Baird

Waiiau Aparima ward councillor



Part Two: Financial and Rating Information

Key Assumptions Changes

The 10 Year Plan 2018-2028 (LTP) included significant forecasting assumptions that had been applied to develop the 10 year forecasts. The assumptions contained in the 10 Year Plan remain unchanged in this Annual Plan, apart from the variations described below. For details of the unchanged assumptions, please see Council's 10 Year Plan 2018-2028.

Contracts

There is no allowance made in the 2019/2020 Annual Plan for possible increases in contract rates being re-tendered. Any actual variations will be accounted for in the year that the contract is re-tendered and let. However, if it is expected that re-tendering will result in a lower cost due to market conditions or changes to level of service, this has been incorporated into the plan.

Price level changes/Inflation

Business and Economic Research Limited (BERL) price level changes/inflation rates were not automatically applied to revenue and expenditure items. Budgets started at 2019/2020 in the 10 Year Plan and have been adjusted as appropriate.

Accounting Policies

Reporting entity

Southland District Council (referred to as “SDC” or “Council”) is a territorial local authority established under the Local Government Act 2002 and is domiciled and operated in New Zealand. The primary objective of Council is to provide goods or services for the community for social benefit rather than making a financial profit. Accordingly, Council has designated itself as a public benefit entity for financial reporting purposes.

The financial statements represent the results of Council’s nine groups of activities (detailed on pages 34 to 61) including the Stewart Island Electrical Supply Authority (SIESA). SIESA is a business unit of Council, which generates and reticulates electricity to the majority of Stewart Island/Rakiura residents and industry.

Venture Southland is a joint venture with Invercargill City Council and Gore District Council, for the development and promotion of Southland in terms of enterprise, tourism and the people of the province.

The prospective financial information reflects the operations of Council. It does not include the consolidated results of Council Controlled Organisations.

The prospective financial statements of Council were authorised for issue by Council on 19 June 2019.

Council is responsible for the prospective financial statements presented, including the assumptions underlying draft prospective financial statements and all other disclosures.

Basis of preparation

The prospective financial statements have been prepared in accordance with the requirements of the Local Government Act 2002, and the Local Government (Financial Reporting Prudence) Regulations 2014 (LGFRP): 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).

These financial statements have been prepared in accordance with Tier 1 PBE accounting standards and comply with PBE standards.

Prospective financial information

Council has complied with PBE FRS 42 in the preparation of these prospective financial statements. In accordance with PBE FRS 42, the following information is provided:

Description of the nature of the entity’s current operation and its principle activities

Council is a territory, as defined in the Local Government Act 2002. Council’s principle activities are outlined with the Annual Plan.

Purpose for which the prospective financial statements are prepared

It is a requirement of the Local Government Act 2002 to present prospective financial statements. This provides an opportunity for ratepayers and residents to review the projected financial results and position of Council. Prospective financial statements are revised annually to reflect updated assumptions and costs.

Basis of assumptions, risks and uncertainties

The prospective financial information has been prepared on the basis of best estimate assumptions as the future events which Council expects to take place. Council has considered factors that may lead to a material difference between information in the prospective financial statements and actual results. These factors, and the assumptions made in relation to the sources of uncertainty and potential effect, are outlined within the Annual Plan.

Cautionary Note

The financial information is prospective. Actual results are likely to vary from the information presented and the variations may be material.

Measurement base

The financial statements have been prepared on a historical cost basis, modified by the revaluation of heritage assets, certain infrastructural assets and biological assets.

Functional and presentation currency

The financial statements are presented in New Zealand dollars (the functional currency of Southland District Council) and all values are rounded to the nearest thousand dollars (\$000). As a result of rounding there may be slight discrepancies in subtotals.

Associates

SDC accounts for the investments in associates in the consolidated financial statements using the equity method. An associate is an entity over which Council has significant influence and that is neither a subsidiary nor an interest in a joint venture. The investment in an associate is initially recognised at cost and the carrying amount is increased or decreased to recognise Council's share of the deficit of the associate after the date of acquisition. SDC's share of the surplus or deficit of the associate is recognised in SDC's statement of comprehensive revenue and expense. Distributions received from an associate reduce the carrying amount of the investment.

If SDC's share of the deficits of an associate equals or exceeds its interest in the associate, SDC discontinues recognising its share of future deficits. After SDC's interest is reduced to zero, additional deficits are provided for, and a liability is recognised, only to the extent that SDC has incurred legal or constructive obligations or made payments on behalf of the associate.

If the associate subsequently reports surpluses, SDC will resume recognising its share of those surpluses only after its share of the surpluses equals the share of deficits not recognised,

Joint ventures

A joint venture is a binding arrangement whereby two or more parties are committed to undertake an activity that is subject to joint control. Joint control is the agreed sharing of control over the activity.

For jointly controlled operations, Council and the group recognises in its financial statements the assets it controls, the liabilities and expenses it incurs, and the share of revenue that it earns from the joint venture.

For jointly controlled entities, Council recognises its interest in jointly controlled entities using the equity method. The investment in a jointly controlled entity is initially recognised at cost and the carrying amount is increased or decreased to recognise Council's share of the surplus or deficit of the jointly controlled entity after the date of acquisition. Council's share of the surplus or deficit of the jointly controlled entity is recognised in the surplus or deficit. Investments in jointly controlled entities are carried at cost in the local authority's parent entity financial statements.

Specific accounting policies

(a) Revenue

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

Rates revenue is recognised when payable.

The specific accounting policies for significant revenue items are:

The following policies for rates have been applied:

General rates, targeted rates (excluding water-by-meter) and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. Council considers that the effect of payment of rates instalments is not sufficient to require discounting of rates receivable and subsequent recognition of interest revenue.

Rates arising from late payment penalties are recognised as revenue when rates become due.

Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

Rates remissions are recognised as a reduction in rates revenue when Council has received an application that satisfies its rates remission policy.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

Interest is recognised using the effective interest method.

Subsidies from Land Transport New Zealand and grants from other government agencies are recognised as revenue upon entitlement, which is when conditions pertaining to eligible expenditure have been fulfilled.

Other grants, bequests are recognised when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met, if there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

Fees for disposing waste at Council's landfill are recognised as waste disposal by users.

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

For assets received for no or nominal consideration, the asset is recognised at its fair value when Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

The fair value of vested or donated assets is usually determined by reference to the cost of constructing the asset. For assets received from property developments, the fair value is based on construction price information provided by the property developer.

For long-lived assets that must be used for a specific use (eg land used as a recreation reserve), Council immediately recognises the fair value of the asset as revenue. A liability is recognised only if Council expects that it will need to return or pass the asset to another party.

Donated and bequeathed financial assets are recognised as revenue unless there are substantive use or return conditions. A liability is recorded if there are substantive use or return conditions and the liability released to revenue as the conditions are met (eg as the funds are spent for a nominated purpose).

Development and financial contributions are recognised at the later of: the point when Council is ready to provide the service for which the contribution was levied, or the event that will give rise to a requirement for a development or financial contribution under the legislation. Otherwise, development and financial contributions are recognised as liabilities until such time as Council provides, or is able to provide, the service.

Dividends are recognised when the right to receive payment has been established.

(b) Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

(c) Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

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

(d) Foreign currency transactions

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions,

(e) Leases

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset.

Lease payments under an operating lease are recognised as an expense on a straight line basis over the lease term.

(f) Equity

Equity is the community's interest in Council as measured by total assets less total liabilities. Equity is classified into a number of reserves to enable clearer identification of the specified uses that Council makes of its accumulated surpluses. The components of equity are:

- accumulated funds
- Council created reserves (general reserve, separate account balances and rates appropriation balance)
- special reserves (managed by allocation committees)
- asset revaluation reserves
- fair value reserves.

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

Council created reserves may be altered without reference to any third party or the courts. Transfers to and from these reserves are at the discretion of Council.

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

(g) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities in the Forecast Statement of Financial Position.

(h) Trade and other receivables

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

Loans, including loans to community organisations made by Council at nil, or below-market, interest rates are initially recognised at the present value of their expected future cashflows, 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 cashflows of the loan is recognised in the Forecast Statement of Comprehensive Revenue and Expense as a grant.

A provision for impairment of receivables is established when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cashflows, discounted using the effective interest method.

(i) Inventories

Inventories (such as spare parts and other items) held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at the lower of cost or current replacement cost.

The write down from cost to current replacement cost is recognised in the Forecast Statement of Comprehensive Revenue and Expense.

(j) Financial assets

SDC classifies its financial assets into the following four categories: financial assets at fair value through profit or loss; held-to-maturity investments; loans and receivables; and financial assets at fair value through equity. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

Financial assets are initially measured at fair value plus transaction costs unless they are carried at fair value through profit or loss, in which case the transaction costs are recognised in the Forecast Statement of Comprehensive Revenue and Expense. Purchases and sales of investments are recognised on trade-date, the date on which Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cashflows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

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

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. 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 debt instruments held. Other techniques, such as estimated discounted cashflows, are used to determine fair value for the remaining financial instruments.

The four categories of financial assets are:

1. Financial assets at fair value through profit or loss

This category has two sub-categories: Financial assets held for trading and those designated at fair value through profit or loss at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of the balance sheet date.

After initial recognition they are measured at their fair values. Gains or losses on re-measurement are recognised in the Forecast Statement of Comprehensive Revenue and Expense.

Council's investments in this category include:

Civic Assurance (formerly the New Zealand Local Government Insurance Corporation Limited) and Milford Sound Development Authority.

2. Loans and receivables

These are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the Forecast Statement of Comprehensive Revenue and Expense. Loans and receivables are classified as "trade and other receivables" in the Forecast Statement of Financial Position.

3. Held to maturity investments

Held to maturity investments are assets with fixed or determinable payments and fixed maturities that Council has the positive intention and ability to hold to maturity.

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the Forecast Statement of Comprehensive Revenue and Expense.

4. Financial assets at fair value through equity

Financial assets at fair value through equity are those that are designated as fair value through equity or are not classified in any of the other categories above.

After initial recognition these investments are measured at their fair value, unless fair value cannot be reliably measured, in which case the investments are measured at historical cost.

Gains and losses are recognised directly in equity except for impairment losses, which are recognised in the Forecast Statement of Comprehensive Revenue and Expense. In the event of impairment, any cumulative losses previously recognised in equity will be removed from equity and recognised in the Forecast Statement of Comprehensive Revenue and Expense, even though the asset has not been de-recognised.

On de-recognition the cumulative gain or loss previously recognised in equity is recognised in the Forecast Statement of Comprehensive Revenue and Expense.

(k) Impairment of financial assets

At each balance sheet date, Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the Forecast Statement of Comprehensive Revenue and Expense.

(l) Non-current assets held for sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, not through continuing use.

Non-current assets held for sale are measured at the lower of their carrying amount and fair value less disposal costs.

Any impairment losses for write-downs of non-current assets held for sale are recognised in the Forecast Statement of Comprehensive Revenue and Expense.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Goods and Services Tax (GST)

The forecast financial statements have been prepared exclusive of GST with the exception of receivables and payables, which are stated inclusive of GST. When GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the Forecast Statement of Financial Position.

The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as an operating cashflow in the Forecast Statement of Cashflows.

Commitments and contingencies are disclosed exclusive of GST.

(m) Property, plant and equipment

Property, plant and equipment consist of:

Infrastructure assets

- infrastructure assets are those systems taken as a whole that are intended to be maintained indefinitely. These assets include Council's roading and bridge networks and the fixed utility systems owned by Council. Each asset type includes all items that are required for the network to function. For example, wastewater reticulation includes reticulation piping and sewer pump stations.

Operational assets

- these include land, buildings, improvements, library books, plant and equipment, and motor vehicles.

Restricted assets

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

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

Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably.

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

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

Subsequent costs

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

Depreciation

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

Estimated Economic Life		Depreciation	
Asset Category	(years)	Percent	Method
Operational Assets			
Improvements	10-12	8.33% - 10.00%	SL
Buildings	40	2.50%	SL
Light vehicles	5-11	9.00% - 20.00%	SL
Other plant	3-11	6.67% - 33.33%	SL
Furniture and fittings	7-8	13.50% - 8.00%	SL
Office equipment	7-10	10.00% - 13.50%	SL
Computer equipment	2-6	18.00% - 40.00%	SL
SCADA equipment	6	13.50% - 18.00%	SL
Other equipment	6-8	13.50% - 18.00%	SL
Library books	10	10.00%	SL

Estimated Economic Life		Depreciation	
Asset Category	(years)	Percent	Method
Infrastructure Assets			
Electrical plant	10-100	1.00% - 10.00%	SL or DV
Sealed roads	40-99	1.00% - 2.00%	SL
Unsealed roads	4-8	12.50% - 25.00%	SL
Bridges	45-120	0.83% - 2.00%	SL
Footpaths	12-60	1.67% - 8.33%	SL
Streetlighting	20-40	2.50% - 5.00%	SL
	5-100	2.06% - 7.02%	SL
Stormwater schemes	20-100	5.00% - 20.00%	SL

Estimated Economic Life		Depreciation	
Water supply schemes	5-100	1.00% - 20.00%	SL
Marine assets	5-50	2.00% - 20.00%	SL
Transfer stations	10	10.00%	SL
Landfill sites	10-40	2.50% - 10.00%	SL

SIESA assets have the following useful lives and associated depreciation rates of major classes of assets for accounting purposes. The method of calculating depreciation is either SL or on a diminishing value basis (DV).

Estimated Economic Life		Depreciation	
Asset Category	(years)	Percent	Method
SIESA Assets			
Plant	1-25	4.00% - 60.00%	SL or DV
Vehicles	5-8	12.00% - 21.60%	DV
Buildings	25-76	1.00% - 4.00%	SL or DV

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

Revaluations

Roads, water reticulation, wastewater reticulation and stormwater systems are revalued on an annual basis. Heritage assets are valued on a three-yearly valuation cycle. All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed each balance date to ensure that those values are not materially different to fair value. The valuation basis for the different asset categories are described in more detail below.

Land and buildings

The deemed cost of land and buildings were established by registered valuers from Quotable Value in accordance with the requirements of the Institute of Chartered Accountants of New Zealand Standards, as at 30 June 1993. Purchases made since 30 June 1993 are recorded at cost.

Endowment lands are vested in Council for specific purposes for the benefit of various communities. These vestings have been made under various pieces of legislation which restrict both the use of any revenue and any possible dispositions.

Infrastructural assets

Appropriately qualified personnel from MWH New Zealand Limited have completed a revaluation of District roading, footpaths and bridge asset networks as at 30 June 2018. Data from this revaluation was used in the calculation of the roading infrastructural assets and extrapolated using BERL forecast inflation rates for the 2018/2019 year.

Appropriately qualified personnel from Waugh Infrastructure Limited have completed a revaluation as at 30 June 2018 of the water supply, wastewater scheme and stormwater assets. This revaluation established a depreciated replacement cost at component level for those infrastructural assets as at 30 June 2015. Data from these revaluations are used in the calculation of the water, wastewater and stormwater infrastructure assets and extrapolated using BERL forecast inflation rates for the 2018/2019 year.

Revaluations of roading, water, wastewater and stormwater assets are carried out annually.

All other infrastructural assets (electrical generation plant, streetlighting and marine assets) are valued at their deemed cost, based on a revaluation of assets undertaken by appropriately qualified personnel from Royds Garden Limited in 1993.

- plant and vehicles (including electrical generation plant)
Items are shown at historical cost less provision for depreciation.

- library books
Books have been valued by Council staff on a depreciated replacement cost basis, using New Zealand Library Association guidelines, as at 30 June 1993 representing deemed cost. Additions to library book stocks since 30 June 1993 are recorded at cost.

- heritage assets
The only assets to be included under this category are art works owned by Council, which have been valued by an independent valuer, Mr R Thomson of International Art Centre, Auckland, as at 30 June 2018 and recorded at fair value in accordance with NZ IAS 16.

Other assets, which would normally be classified under heritage assets, for example war memorials, have been included under "other assets". Due to the nature of the item, art works are revalued on a three to five-yearly cycle and not depreciated.

- other assets
Other assets are shown at historic cost or depreciated replacement cost, less a provision for depreciation. Additions and deletions to other assets since 30 June 1993 are recorded at cost.
- accounting for revaluations
SDC 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, the balance is not recognised in other comprehensive and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

- (n) Work in progress

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

- (o) Intangible assets

Software acquisition and development

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use by Council are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Estimated Economic Life		Depreciation	
Asset Category	(years)	Percent	Method
Computer software	2-10	10.00% - 50.00%	SL

Emissions Trading Scheme

Council has approximately 1,384 hectares of pre-1990 forest land. This land is subject to the provisions of the New Zealand Emissions Trading Scheme (ETS). The implication of this for the financial accounts is twofold:

- should the land be deforested (ie the land is changed from forestry to some other purpose), a deforestation penalty will arise.
- given the deforestation restriction, compensation units have been provided from the Government.

- the deforestation contingency is not recognised as a liability on the statement of financial position as there is no current intention of changing the land use subject to the ETS.

(p) Forestry assets

Forestry assets are revalued annually at fair value, less estimated point-of-sale costs. Appropriately qualified personnel from Woodlands Pacific Consulting Limited have completed a revaluation of the forestry assets as at 30 June 2018. This is peer reviewed by an independent valuer using standard forest valuation methodology. Fair value is determined based on the present value of expected net cashflows discounted at a current market determined pre-tax rate. A consistent methodology was used in the calculation of the forestry assets and extrapolated using BERL forecast inflation rates for the 2018/2019 year.

Gains or losses arising on initial recognition of forestry assets at fair value less estimated point-of-sale costs and from a change in fair value less estimated point-of-sale costs are recognised in the Forecast Statement of Comprehensive Revenue and Expense.

The costs to maintain the forestry assets are included in the Forecast Statement of Comprehensive Revenue and Expense.

(q) Impairment of property, plant and equipment and intangible assets

Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use, are not subject to amortisation and are tested annually for impairment.

Property, plant and equipment and intangible assets subsequently measured at cost that have a finite useful life are reviewed for impairment when events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment is recognised in the surplus or deficit. The reversal of the impairment loss is recognised in the surplus or deficit.

Value in use for non-cash generating assets

Non-cash generating assets are those assets that are not held with the primary objective of generating a commercial return. For non-cash generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, or a service unit approach. The most appropriate approach used to measure the value in use depends on the nature and impairment and availability of information.

Value in use for cash generating assets

Cash generating assets are those assets that are held with the primary objective of generating a commercial return.

The value in use for a cash generating assets and cash generating units is the present value of expected cash flows.

(r) Employee benefits

Short-term benefits

Employee benefits that Council expects to be settled within 12 months of the balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned (but not yet taken) at balance date, retiring and long service leave entitlements expected to be settled within 12 months.

Long-term benefits

Long service leave and retirement leave.

Entitlements that are payable beyond 12 months, such as long service leave and retiring leave, have been calculated by in-house staff. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information; and

- the present value of the estimated future cashflows. A discount rate of 7% and an inflation factor of 3% were used.

Superannuation schemes

Defined contribution schemes - Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the Forecast Statement of Comprehensive Revenue and Expense as incurred.

Presentation of employee entitlements

Annual leave and vested long service leave are classified as a current liability. Non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date are classified as current liability. All other employee entitlements are classified as a non-current liability.

(s) Trade and other payables

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

(t) Provisions

Council recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event. It is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The change in the provision due to the passage of time is recognised in the Forecast Statement of Comprehensive Revenue and Expense.

Financial guarantee contracts

A financial guarantee contract is a contract that requires 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 standalone 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 Council will be required to reimburse a holder for a loss incurred discounted to present value. The portion of the guarantee that remains unrecognised, before 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 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.

Landfill post-closure costs

Council, as operator, has a legal obligation under its resource consent to provide ongoing maintenance and monitoring services at their landfill sites after closure. A provision for post-closure costs is recognised as a liability when the obligation for post-closure costs arises.

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

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

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

(u) Internal borrowings

Internal borrowings are eliminated on consolidation of activities in Council's financial statements.

(v) Borrowings

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

Repayments

Most borrowings are repaid on a table basis (ie each repayment instalment consists of a mixture of both principal and interest). The one exception is the roading business unit loans, which are interest payments only.

(w) Cost allocation

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

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs which cannot be identified in an economically feasible manner, with a specific significant activity.

Direct costs are charged directly to significant activities. Indirect costs have been allocated to all significant activities in two ways. Where appropriate, indirect costs are directly apportioned to activities. The remaining indirect costs are allocated either on a gross cost or activity/usage basis.

(x) Critical accounting estimates and assumptions

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

Infrastructure assets

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

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

Experienced independent valuers perform Council's infrastructure asset revaluations.

(y) Critical judgements in applying Council's accounting policies

Management has exercised the following critical judgements in applying Council's accounting policies to the prospective financial statements.

Classification of property

Council owns a number of properties which are maintained primarily to provide housing to pensioners. The receipt of rental income from these properties is incidental to holding these properties. These properties are held for service delivery objectives as part of Council's social housing policy. These properties are accounted for as property, plant and equipment.

(z) Statement of cashflows

Operating activities include cash and cash equivalents (as defined in (f) above) received from all Council's income sources 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 capital structure of Council.

(aa) Rounding

Some rounding variances may occur in the financial statements due to the use of decimal places in the underlying financial data.

Changes in accounting policies

There have been no changes to the accounting policies.

Prospective Statement of Comprehensive Revenue and Expense

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Revenue			
Rates	46,780	48,344	48,411
Other revenue	8,138	8,440	8,372
Interest and dividends	140	68	68
NZ Transport Agency funding	13,125	13,129	13,129
Grants and subsidies	1,040	1,128	4,171
Other gains/(losses)	(1,348)	(1,447)	(1,447)
Vested assets	-	-	-
Development and financial contributions	64	368	368
MOH Subsidy for sewerage/water scheme	-	-	-
	67,939	70,029	73,073
Expenditure			
Employee benefit expenses	12,418	12,614	13,388
Depreciation and amortisation	22,338	23,173	23,183
Finance costs	22	154	22
Other Council expenditure	37,521	38,352	39,834
	72,299	74,293	76,427
SURPLUS/(DEFICIT) BEFORE TAX	(4,360)	(4,264)	(3,353)
Income tax benefit	-	-	-
SURPLUS/(DEFICIT) AFTER TAX	(4,360)	(4,264)	(3,353)
Financial assets at fair value through other comprehensive revenue and expense			
Gain/(Loss) on property, plant and equipment revaluations	26,994	30,544	30,544
TOTAL COMPREHENSIVE REVENUE AND EXPENSE	22,635	26,281	27,191

Prospective Statement of Changes in Equity

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Balance at 1 July	1,519,351	1,541,985	1,561,495
Total comprehensive revenue and expense for the year	22,635	26,281	27,191
Balance at 30 June	1,541,985	1,568,266	1,588,686

Prospective Statement of Financial Position

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Equity			
Retained earnings	722,574	718,080	716,633
Asset revaluation reserves	780,585	811,129	830,003
Fair value reserves	1,916	1,916	2,369
Other reserves	36,911	37,141	39,681
	1,541,985	1,568,266	1,588,686
Current assets			
Cash and cash equivalents	3,096	-	(3,173)
Trade and other receivables	7,183	7,424	4,633
Inventories	85	76	85
Other financial assets	334	334	314
	10,698	7,834	1,860
Non-current assets			
Property, plant and equipment	1,526,343	1,564,969	1,582,338
Intangible assets	2,799	2,888	2,521
Forestry assets	12,208	10,638	10,342
Work in progress	-	822	-
Other financial assets	825	4	607
	1,542,175	1,579,321	1,595,808
TOTAL ASSETS	1,552,873	1,587,155	1,597,668
Current liabilities			
Trade and other payables	7,180	7,371	4,481
Contract retentions and deposits	201	179	571
Employee benefit liabilities	1,539	1,563	1,675
Development and financial contributions	1,878	1,889	2,189

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Provision for decommissioning	14	14	14
Current portion term loans	-	150	-
	10,812	11,166	8,931
Non-current liabilities			
Employee benefit liabilities	67	67	49
Provision for decommissioning	8	2	2
Term loans	-	7,652	-
	75	7,721	51
TOTAL LIABILITIES	10,888	18,888	8,982
NET ASSETS	1,541,985	1,568,268	1,588,686

Prospective Statement of Cashflows

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Cashflows from operating activities			
Receipts from rates revenue	46,780	48,344	48,411
Receipts from NZ Transport Agency funding	13,125	13,129	13,129
Interest and dividends	140	68	68
Receipts from other revenue	13,936	9,693	12,669
Payment to suppliers and employees	(52,817)	(50,756)	(53,012)
Interest paid	(22)	(154)	(22)
Net cash inflow (outflow) from operating activities	21,142	20,323	21,244
Cashflows from investing activities			
Receipts from sale of property, plant and equipment	168	123	123
Receipts from sale of investments	-	-	-
Purchase of property, plant and equipment	(28,380)	(30,787)	(37,134)
Acquisition of investments	-	-	-
Purchase of Intangible assets	(629)	(557)	(557)
Net cash inflow (outflow) from investing activities	(28,841)	(31,221)	(37,569)
Cashflows from financing activities			
Proceeds from borrowings	-	7,869	-
Repayment of borrowings	-	(67)	-
Payments of finance leases	-	-	-
Net cash inflow (outflow) from financing activities	-	7,802	-
Net increase/(decrease) in cash and cash equivalents	(7,699)	(3,096)	(16,324)
Cash and cash equivalents at the beginning of the year	10,560	3,096	13,152
Cash and cash equivalents at the end of the year	3,096	-	(3,173)

Reconciliation between the Operating Surplus (from the Statement of Comprehensive Revenue and Expense) and Net Cash Flow from Operating Activities (Statement of Cashflows)

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Operating surplus	(4,360)	(4,264)	(3,353)
Depreciation and amortisation	22,338	23,173	23,183
Vested assets	-	-	-
Forestry revaluation	1,516	1,570	1,570
Emission trading units received	-	-	-
Gains)/Losses on disposal of property, plant and equipment	(168)	(123)	(123)
Trade and other receivables	4,421	(241)	(241)
Inventories and work in progress	9	9	9
Trade and other payables	(2,615)	198	198
Net Cash Inflow/(Outflow) from Operating Activities	21,142	20,323	21,244

Depreciation by Activity

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Community services	1,184	1,206	1,218
District leadership	564	774	762
Regulatory services	50	48	48
Roading and footpaths	16,302	16,634	16,644
Solid waste	113	115	115
Stormwater	433	462	462
Wastewater	2,076	2,271	2,271
Water supply	1,616	1,664	1,664
	22,338	23,173	23,183

Funding Impact Statement for 2019 – 2020 for All Activities

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	16,623	17,420	17,571
Targeted rates	30,157	30,923	30,840
Subsidies and grants for operating purposes	6118	6,103	6,103
Fees and charges	3,729	3,769	3,734
Interest and dividends from investments	140	68	68
Local authorities fuel tax, fines, infringement fees, and other receipts ¹	4,935	5,202	5,187
Total operating funding	61,703	63,486	63,503
Payments to staff and suppliers			
Payments to staff and suppliers	46,124	46,733	48,132
Finance costs	22	154	22
Other operating funding applications	3,959	4,380	5,252
Total applications of operating funding	50,105	51,267	53,407
Surplus/(deficit) of operating funding	11,598	12,219	10,096
Sources of capital funding			
Subsidies and grants for capital purposes	7,658	7,763	10,806
Development and financial contributions	64	368	368
Increase/(decrease) in debt	-	7,802	-
Gross proceeds from sale of assets	168	123	123
Lump sum contributions	-	-	-
Total sources of capital funding	7,890	16,055	11,297
Capital expenditure			
Capital expenditure			
• to meet additional demand	2,121	3,804	4,988
to improve the level of service	8,356	11,492	12,967
to replace existing assets	18,297	16,046	19,736

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Increase/(decrease) in reserves	2,710	230	(1,130)
Increase/(decrease) in investments	(11,996)	((3,299)	(15,168)
Total applications of capital funding	19,488	28,274	21,393
Surplus/(deficit) of capital funding	(11,598)	(12,219)	(10,096)
Funding balance	-	-	-
¹ includes all other operating funding from sources not identified above.			

Reconciliation of Surplus (Deficit) of Operating Funding to Net Surplus/ (Deficit) Before Tax

	2018/2019 LTP (\$000)	2019/2020 LTP (\$000)	2019/2020 AP (\$000)
Surplus/(deficit) of operating funding from funding impact statement	11,598	12,219	10,096
Depreciation	(22,338)	(23,173)	(23,183)
Subsidies and grants for capital purposes	7,658	7,763	10,806
Development and financial contributions	64	368	368
Gain on sale	168	123	123
Vested assets	-	-	-
Forestry revaluation	(1,516)	(1,570)	(1,570)
Emission trading units	-	-	-
Accruals	-	-	-
Landfill contingency	6	6	6
Net Surplus/(deficit) before tax in Statement of Comprehensive Revenue and Expense	(4,360)	(4,264)	(3,353)

Funding Impact Statement (Rates Section)

Council's revenue from the uniform annual general charge and certain targeted rates set on a uniform basis is 27.09%. The maximum allowed under Section 21 of the Local Government (Rating) Act 2002 is 30%.

The following information sets out the rates mechanisms that Council will use, including information about how the different rates will be set and assessed for 2019/2020.

All figures in the section Funding Impact Statement (rates section) include GST.

Key Rating Definitions

The following definitions relate to the terms used in the tables below.

Separately Used or Inhabited Part (SUIP) – includes any portion inhabited or used by the owner/a person other than the owner, and who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence or other agreement. For the purposes of this definition, vacant land which is not used or inhabited is not a SUIP.

The following are additional examples of rating units with more than one separately used or inhabited part:

- single dwelling with flat attached
- two or more houses, flats or apartments on one Certificate of Title (rating unit)
- business premise with flat above
- commercial building leased to multiple tenants
- farm property with more than one dwelling
- Council property with more than one lessee.

Council will assess the following rates on a separately used or inhabited part of a rating unit (SUIP) basis:

- regional heritage targeted rate
- swimming pool targeted rates
- community facilities targeted rates
- some sewerage and water supply targeted rates.

Unit of Service - the relevant unit of service deemed by Council to be appropriate given the type of service, nature and location of the rating unit etc, (including trough, connection, meter, loan, half, bin). This can include part charges for eligible assessments within a water or wastewater scheme area with the ability to connect to the scheme to accommodate the potential future burden of the rating unit on the scheme.

Uniform Targeted Rate (UTR) - a rate that is set as a fixed-dollar amount irrespective of the value of the rating unit.

Uniform Annual General Charge (UAGC) - a rate that is set as a fixed charge applied to each rateable rating unit.

Utility Asset – includes such uses as hydroelectric power stations, railway lines, network such as electricity, phone, postal, water and sewerage.

General rates

Background

Local authorities can set general rates either as a uniform or differential rate on property value (land, capital or annual value) and/or a Uniform Annual General Charge (UAGC) on a fixed amount per rating unit or SUIP. The UAGC is calculated by reference to those activities where Council considers there is an equal public benefit to the whole community. It funds all of the representation, development and promotions, library services, public health service and regional initiative activities, and a proportion of the strategy policy and planning and Council offices and District support activities.

Activities funded

All activities that are not funded by fees and charges, targeted rates, borrowings or any other income are funded out of the general rates. Please refer to the Revenue and Financing Policy for further details on the activities funded out of the general rates including the UAGC.

Land liable for the rate

All rateable land within the Southland District is liable for the rate.

How the rate is assessed

The uniform annual general charge is assessed on all rating units in the District on the following basis:

- a fixed amount per rating unit of \$534.46 (UAGC). The charge will generate \$8,506,799 in rates revenue in 2019/2020.

A general rate is assessed on all rating units in the District on the following basis:

- a rate in the dollar on capital value of \$0.00054196. The general rate is not set on a differential basis.

The rate will generate \$11,401,348 in rates revenue in 2019/2020.

Targeted rates

Targeted rates may be used to fund specific Council activities. Targeted rates are appropriate for services or activities where a specific group of ratepayers benefit from that service or where the revenue collected is targeted towards funding a specific type of expenditure. Lump sums will not be invited in relation to any of the targeted rates.

Community facilities targeted rates

Background

Southland District has a wide range of small community facilities across the District. These facilities (community centres and halls) are maintained by Council through the community facilities activity. Maintenance and upkeep of these facilities is provided by the collection of rates for this activity.

Activities funded

Each of the community facilities targeted rates funds the upkeep of the relevant community centres and halls. This includes general operating costs such as electricity and insurance as well as maintenance such as painting, replacement roof, carpet etc.

Land liable for the rate

All rateable land within the area of service for each specific hall, community centre or recreational facility is liable for the community facilities targeted rate.

Maps of these areas can be viewed at www.southlanddc.govt.nz/my-southland/maps/

How the rates are assessed

The basis for the rates is a fixed amount per SUIP of a rating unit.

A table of the rates

Community Centre Rates	Uniform Targeted Rate per SUIP of a Rating Unit 2019/2020 (incl GST)	Revenue From Community Centre Rates 2019/2020 (incl GST)	Map of Land liable for rate
Aparima Hall	\$46.39	\$3,015	Map 43
Athol Memorial Hall	\$58.11	\$8,426	Map 174

Community Centre Rates	Uniform Targeted Rate per SUIP of a Rating Unit 2019/2020 (incl GST)	Revenue From Community Centre Rates 2019/2020 (incl GST)	Map of Land liable for rate
Balfour Hall	\$38.60	\$11,117	Map 45
Blackmount Hall	\$50.29	\$2,816	Map 46
Browns Hall	\$21.94	\$4,147	Map 47
Brydone Hall	\$50.93	\$3,387	Map 48
Clifden Hall	\$50.20	\$4,317	Map 49
Colac Bay Hall	\$58.97	\$9,317	Map 50
Dacre Hall	\$43.00	\$3,999	Map 51
Dipton Hall	\$50.37	\$10,326	Map 52
Eastern Bush Hall	\$78.89	\$2,367	Map 54
Edendale-Wyndham Hall	\$19.98	\$14,366	Map 170
Fiordland Community Event Centre	\$37.62	\$79,284	Map 94
Five Rivers Hall	\$56.68	\$4,591	Map 56
Fortrose Domain	\$28.75	\$1,869	Map 57
Glenham Hall	\$48.38	\$2,661	Map 59
Gorge Road Hall	\$49.14	\$13,071	Map 60
Heddon Bush Hall	\$69.00	\$4,071	Map 61
Hedgehope-Glencoe Hall	\$69.71	\$6,762	Map 62
Limehills Hall	\$61.95	\$12,018	Map 65
Lochiel Hall	\$36.07	\$5,374	Map 66
Lumsden Hall	\$36.00	\$13,464	Map 68
Mabel Bush Hall	\$50.14	\$3,811	Map 69
Manapouri Hall	\$35.49	\$11,002	Map 71
Mandeville Hall	\$45.00	\$1,980	Map 72
Mataura Island Hall	\$27.26	\$1,472	Map 73
Menzies Ferry Hall	\$40.25	\$1,811	Map 74
Mimihau Hall	\$55.00	\$2,750	Map 75
Mokoreta-Redan Hall	\$53.73	\$3,707	Map 76
Mossburn Hall	\$66.65	\$17,596	Map 78
Myross Bush Hall	\$30.28	\$2,271	Map 79
Nightcaps Hall	\$77.43	\$15,176	Map 80
Ohai Hall	\$58.72	\$12,272	Map 81

Community Centre Rates	Uniform Targeted Rate per SUIP of a Rating Unit 2019/2020 (incl GST)	Revenue From Community Centre Rates 2019/2020 (incl GST)	Map of Land liable for rate
Orawia Hall	\$58.77	\$6,641	Map 82
Orepuki Hall	\$66.77	\$9,415	Map 83
Oreti Plains Hall	\$72.00	\$8,712	Map 84
Otahuti Hall	\$30.94	\$1,578	Map 85
Otapiri-Lora Gorge Hall	\$155.25	\$12,420	Map 86
Riversdale Hall	\$55.01	\$21,866	Map 89
Ryal Bush Hall	\$40.91	\$5,155	Map 90
Seaward Downs Hall	\$43.30	\$2,598	Map 91
Stewart Island/Rakiura Hall	\$68.64	\$27,010	Map 93
Thornbury Hall	\$62.90	\$6,542	Map 95
Tokanui-Quarry Hills Hall	\$55.08	\$7,436	Map 173
Tuatapere Hall	\$40.08	\$15,631	Map 97
Tussock Creek Hall	\$55.20	\$4,802	Map 98
Tuturau Hall	\$47.37	\$1,753	Map 99
Waianiwa Hall	\$69.00	\$9,936	Map 175
Waikaia Recreation Hall	\$53.91	\$16,496	Map 101
Waikawa Community Centre	\$29.93	\$3,981	Map 102
Waimahaka Hall	\$69.00	\$6,831	Map 103
Waimatuku Hall	\$36.58	\$1,975	Map 104
Wairio Community Centre	\$40.13	\$3,331	Map 105
Wallacetown Hall	\$50.00	\$17,250	Map 106
Winton Hall	\$17.22	\$25,856	Map 107
Wreys Bush Hall	\$81.35	\$2,522	Map 109
Wrights Bush Hall	\$31.71	\$1,871	Map 110

Roading targeted rates

Background

Council administers and maintains the District's roading and bridging network (some 5,000km of network), excluding state highways and national park roads [maintained by the NZTA) and DOC. Council also provides footpaths, streetlights, carparks and noxious plant control.

Activities funded

The costs associated with operating and maintenance of Council's roading network. This includes the reseal programme, road pavement rehabilitation programme, minor improvements and bridge maintenance, strengthening and replacement.

Land liable for the rate

All rateable land within the Southland District is liable for the rate.

How the rate is assessed

- a fixed amount per rating unit; and
- a differential rate in the dollar of capital value across all properties.

Rate differential definitions

The rate in the dollar of capital value is set on a differential basis for different land uses. The differential category is consistent with the land use designated to each rating unit. The definition for each rates differential category is listed in table below:

Differential Category	Definition
Commercial	All land that is principally used for commercial purposes. It includes accommodation services, entertainment, rest homes, retail and office-type use, parking buildings, service stations and tourist-type attractions.
Dairy	All land that is used for dairy farming and associated activities.
Forestry	All land that is used for forestry, including land either in production or currently available for planting and protected forest areas. It does not include forest nurseries.

Differential Category	Definition
Farming non-dairy	All land that is used exclusively, or almost exclusively, for horticultural, forestry nurseries, pastoral and specialist purposes other than dairy farming. It includes land suitable for uses such as orchards, market gardening or glasshouses, grazing or fattening of livestock, land used for aquaculture, deer farming, horse studs, poultry and pigs.
Industrial	All land that is used exclusively, or almost exclusively, for industrial uses including associated retailing, food processing or storage, light and large-scale manufacturing, tank farms and other noxious or dangerous industrial uses, excluding utility assets.
Lifestyle	Land that is used for lifestyle purposes will generally be located in a rural area but the predominant use is for a residence, and if vacant there is the right to build a dwelling. The principal use of the land may be non-economic in the traditional farming sense.
Mining	All land used for mining and other mineral extraction sites.
Other	Other uses not covered by any alternative category including utility assets.
Residential	All land that is used exclusively, or almost exclusively, for residential purposes including investment flats and not already included elsewhere. It does not include lifestyle properties.

A table of the rates

Roading Rates	Uniform Targeted Rate per Rating Unit 2019/2020 (incl GST)	Rate in the Dollar on Capital Value 2019/2020 (incl GST)	Revenue From Roothing Rates 2019/2020 (incl GST)
UTR	\$92.00		\$1,463,318
Commercial		\$0.00130851	\$452,622
Dairy		\$0.00093661	\$5,531,722
Farming non-dairy		\$0.00053930	\$5,072,405
Forestry		\$0.00647417	\$904,691
Industrial		\$0.00129183	\$455,888
Lifestyle		\$0.00046738	\$596,707
Mining		\$0.01656955	\$299,395
Other		\$0.00014021	\$134,901
Residential		\$0.00046738	\$1,077,304

Further information on how the differentials for each category are established refer to Council's Activity Needs Funding Analysis.

Regional heritage targeted rate

Background

The regional heritage targeted rate is used to fund heritage sites within the Southland region.

Activities funded

The costs associated with operating a Regional Heritage Fund, which is administered by the Southland Regional Heritage Committee and is part of Council's grant and donations activity, to promote the development of heritage of value to the region as a whole.

Land liable for the rate

All rateable land within the Southland District is liable for the rate.

How the rate is assessed

The targeted rate is assessed as a fixed amount per SUIP of a rating unit of \$42.11.

The rate will generate \$666,233 in rates revenue in 2019/2020.

Waste management targeted rates

Background

Waste management is focused on the controlled disposal of waste (transfer stations), reducing litter and illegal dumping and promotion and advocacy of waste minimisation. There are also seven waste transfer stations for disposal of rubbish, greenwaste, hazardous waste and collection of recyclables, 11 recycling drop-off centres and two greenwaste only sites around the District.

Regional waste is transported to the regional landfill operated by AB Lime at Kings Bend (near Winton) for disposal. SDC is also a member of WasteNet Southland (joint committee of the ICC, SDC and GDC), which provides the mechanism for councils in the region to work together collectively on waste issues, including delivering solid waste services and waste minimisation activities.

Activities funded

The rate for waste management is used to fund the Solid Waste activity, including the collection and disposal of waste from transfer stations.

Land liable for the rate

All rateable land within the Southland District is liable for the rate, excluding Stewart Island.

How the rate is assessed

The basis for the rate is a fixed amount of \$90.03 per rating unit. The rate will generate \$1,433,154 in rates revenue in 2019/2020, and

A rate in the dollar on capital value of \$0.00003662. The rate will generate \$771,577 in rates revenue in 2019/2020.

Local targeted (ward, community board, community development area, town) rates

Background

Council has delegated responsibility for the management of a number of local activities, such as the maintenance of parks and reserves and cemeteries to community boards and community development area subcommittees. The cost of providing these activities is funded via local targeted rates.

Activities funded

These targeted rates fund the costs associated with the operation and maintenance of cemeteries, community centres, district support, other local services, parks and reserves, representation and advocacy and stormwater in each community.

Land liable for the rate

All rateable land within each specific local targeted rate area of service.

Maps of these areas can be viewed at www.southlanddc.govt.nz/my-southland/maps/

Rates Differential Definitions

Some of the rates are set on a differential basis based on the location of the rating unit and/or the use of land. When considering the method for setting the local rate, Council considered the impact and benefit of the activities by each sector. The objective of these differentials is to recognise that different sectors place a different burden on the activities funded by the local rate and that different sectors derive a different level of benefit from the activities funded by the local rate. The differential rates proposed are considered to reflect these differing levels of burden and benefit in the sectors.

The definition for each rates differential category based on the use of land is listed in table below.

Differential Category	Definition
Residential	All land that is used exclusively, or almost exclusively, for residential purposes including investment flats and not already included elsewhere. It does not include lifestyle properties.
Commercial	All property that is used principally for commercial and/ or industrial purposes. Land for commercial purposes includes land used as accommodation services, entertainment, rest homes, retail and office-type use, parking buildings, service stations, tourist type attractions, mineral extraction sites and utility assets. Land that is used for industrial purposes and its associated retailing, food processing or storage, light and large-scale manufacturing, tank farms and other noxious or dangerous industrial uses.

Differential Category	Definition
Rural	All land that is classified as for dairy, farming (non-dairy), forestry, mining, horticulture, pastoral, lifestyle or other.

How the rates are assessed

The local targeted (ward) rates - are set as a rate in the dollar of land value on all land within each ward boundary.

The local targeted (community board, community development area and local) rates - are set after considering the recommendation of the relevant community board or subcommittee and can comprise an amount per rating unit and/or a differentiated targeted rate per rating unit.

A table of the rates

Local Rates	Differential Factor for Rate in the Dollar on Land value	Rate in the Dollar on Land Value 2019/2020 (incl GST)	Differential Factor for Targeted Rate Per Rating Unit	Targeted Rate per Rating Unit 2019/2020 (incl GST)	Revenue From Local Rates 2019/2020 (incl GST)	Map of Land liable for rate
Ward Rates						
Mararoa Waimea Ward	N/A	\$0.00002380			\$103,610	Map 2
Waiau Aparima Ward	N/A	\$0.00005462			\$200,461	Map 4
Waihopai Toetoes Ward	N/A	\$0.00004413			\$123,151	Map 5
Winton Wallacetown Ward	N/A	\$0.00001543			\$56,629	Map 6
Community Board Rates						
Edendale-Wyndham Community Board			N/A	\$184.31	\$197,580	Map 7
Otautau Community Board			N/A	\$305.35	\$173,744	Map 8
Riverton/Aparima Community Board			N/A	\$343.80	\$438,689	Map 9
Stewart Island/Rakiura Community Board			N/A	\$188.66	\$93,575	Map 10
Te Anau Community Board - Residential			1.00	\$291.52	\$537,417	Map 172
Te Anau Community Board - Commercial			2.00	\$583.04	\$103,781	Map 172
Te Anau Community Board - Rural			0.25	\$72.88	\$40,376	Map 172
Tuatapere Community Board – Residential/Commercial			1.00	\$236.27	\$82,930	Map 12
Tuatapere Community Board - Rural			0.20	\$47.25	\$19,325	Map 12
Wallacetown Community Board			N/A	\$158.50	\$66,095	Map 13
Winton Community Board			N/A	\$249.03	\$409,717	Map 14

Local Rates	Differential Factor for Rate in the Dollar on Land value	Rate in the Dollar on Land Value 2019/2020 (incl GST)	Differential Factor for Targeted Rate Per Rating Unit	Targeted Rate per Rating Unit 2019/2020 (incl GST)	Revenue From Local Rates 2019/2020 (incl GST)	Map of Land liable for rate
Community Development Area Rates						
Athol Community Development Area			N/A	\$59.20	\$5,091	Map 15
Balfour Community Development Area			N/A	\$249.74	\$21,852	Map 16
Browns Community Development Area			N/A	\$233.63	\$5,841	Map 17
Colac Bay Community Development Area			N/A	\$104.34	\$11,895	Map 18
Dipton Community Development Area			N/A	\$100.21	\$18,940	Map 19
Garston Community Development Area			N/A	\$39.43	\$2,248	Map 20
Gorge Road Community Development Area			N/A	\$30.86	\$6,141	Map 21
Limehills Community Development Area			N/A	\$90.76	\$11,753	Map 22
Lumsden Community Development Area			N/A	\$316.69	\$109,179	Map 23
Manapouri Community Development Area			N/A	\$337.99	\$97,172	Map 24
Mossburn Community Development Area			N/A	\$358.93	\$43,431	Map 25
Nightcaps Community Development Area			N/A	\$217.44	\$45,608	Map 26
Ohai Community Development Area			N/A	\$286.79	\$54,777	Map 27
Orepuki Community Development Area			N/A	\$114.67	\$9,632	Map 28
Riversdale Community Development Area			N/A	\$187.93	\$41,767	Map 29
Thornbury Community Development Area			N/A	\$112.94	\$4,800	Map 30
Tokanui Community Development Area			N/A	\$277.45	\$13,420	Map 31
Waikaia Community Development Area			N/A	\$168.01	\$28,898	Map 32
Woodlands Community Development Area			N/A	\$208.42	\$14,225	Map 33
Drummond Village Local Rate			N/A	\$55.77	\$2,830	Map 41

Swimming pool targeted rates

Background

These rates are used to fund community swimming pools which are managed by a local swimming pool committee. These pools are all owned by local community groups, with two on Council land.

Activities funded

This rate is used to fund the costs of operating and maintaining community swimming pools. Depending on the location of the pool, the rates come under two activities: (i) Council facilities and (ii) parks and reserves.

Land liable for the rate

All rateable land within each swimming pool targeted rate area of service is liable for the relevant rate.

Maps of these areas can be viewed at www.southlanddc.govt.nz/my-southland/maps/

How the rates are assessed

The swimming pool targeted rate for each area of service is set as a fixed amount per SUIP of a rating unit.

A table of the rates

Pool Rates	Uniform Targeted Rate per SUIP of a Rating Unit 2019/2020 (incl GST)	Revenue From Pool Rates 2019/2020 (incl GST)	Map of Land liable for rate
Fiordland	\$15.96	\$36,820	Map 38
Otautau	\$23.00	\$14,686	Map 35
Riverton/Aparima	\$22.16	\$37,905	Map 36
Takitimu	\$23.15	\$14,203	Map 37
Tuatapere Ward	\$7.55	\$5,829	Map 39
Winton	\$13.42	\$19,962	Map 40

Te Anau Airport Manapouri targeted rate

Background

The Te Anau Airport Manapouri facility is designed and managed to attract and facilitate access by air to the Te Anau community, its businesses and the natural environment. The activity also contributes to safe places as the airport provides for air-based emergency access which can act as an alternative to road transport in an emergency.

Activities funded

The targeted rate is used to fund the initial capital costs of developing and now operating the Te Anau Airport Manapouri facility.

Land liable for the rate

All rateable land within the Te Anau Airport Manapouri targeted rate area of service. A map of this area can be viewed at www.southlanddc.govt.nz/my-southland/maps/ (Map 11).

How the rate is assessed

The targeted rate is assessed as a fixed amount per rating unit of \$128.00.

The rate will generate \$363,648 in rates revenue in 2019/2020.

Stewart Island waste management targeted rates

Background

Stewart Island/Rakiura is serviced by a weekly kerbside refuse bag, recycling and food scrap collection. The service is provided to all rating units on Stewart Island/Rakiura other than vacant land rating units.

Activities funded

The targeted rate is used to fund the collection and disposal of refuse and recycling on Stewart Island.

Land liable for the rate

All land within the Stewart Island waste management targeted rate area of service is liable for the rate.

A map of this area can be viewed at www.southlanddc.govt.nz/my-southland/maps/ - (Map 93).

How the rate is assessed

The targeted rate is assessed as a fixed amount per unit of service of rating unit of \$353.29

The rate will generate \$134,603 in rates revenue in 2019/2020.

Rubbish bin collection targeted rate and recycling bin collection targeted rates

Background

Council operates a solid waste and recycling bin collection service for serviced properties across the District. Through this activity it collects recycling and solid waste for disposal. The service is compulsory to all rating units containing a residential dwelling within the designated urban bin boundaries (copies of the boundary maps can be obtained from Council), all other rating units can optionally have this service. Any rating unit that is able to transport their bins to the designated rural bin route for collection can also have this service.

To find out more about our services or when your bin would be collected visit www.wastenet.org.nz.

Activities funded

These targeted rates are used to ensure that those properties that receive the benefits of the solid waste and recycling wheellie bin collection services pay for the cost of providing these services. A separate waste management targeted rate is used to fund the remaining solid waste activity in parts of the District other than Stewart Island. The Stewart Island waste management targeted rate is used to fund the cost of managing solid waste on Stewart Island.

Land liable for the rate

All land within the District which receives a rubbish bin or recycling bin collection service is liable for the targeted rates.

A map of this area can be viewed at [www.southlanddc.govt.nz/my-southland/maps/\(Map 176\)](http://www.southlanddc.govt.nz/my-southland/maps/(Map%20176)).

How the rates are assessed

- each rubbish bin and recycling bin is classified as a unit. All rating units receiving this service are required to have a minimum of one rubbish bin and one recycle bin
- all rating units receiving the service have the option to receive further bins of each type over and above the minimum service. The rate assessed on each rating unit will reflect the number of units of service (for example, a rating unit with two bins of each type will be assessed twice as much as a rating unit with one bin of each type)
- the targeted rubbish bin collection rate is assessed as a fixed amount per unit of service of \$161.17
- the rubbish bin collection rate will generate \$1,633,136 in rates revenue in 2019/2020
- the targeted recycling bin collection rate is assessed as a fixed amount per unit of service of \$161.17
- the recycling bin collection rate will generate \$1,612,184 in rates revenue in 2019/2020.

Water supply targeted rates

Background

Council operates 12 drinking water supply networks (10 urban and two rural residential) throughout the District. The urban supplies are required to meet drinking water standards while the rural supplies provide non-potable water for rural use.

Activities funded

The expenses in maintaining each of the water supply networks. In particular, the costs associated in treating and reticulating the water needed in each community.

Land liable for the rate

The targeted rate applies to all properties that are connected or those capable of connecting within the designated boundary to a Council-owned water supply network.

Maps of the scheme areas covered by each water supply can be viewed at www.southlanddc.govt.nz/my-southland/maps/.

How the rates are assessed

The water supply targeted rates are assessed based on a scale of charges set for urban water supply schemes and rural water supply schemes as outlined.

Te Anau rural water scheme targeted rates

- all rating units pay an annual fixed charge per restricted connection
- rating units are required to pay a fixed amount for each unit made available to the rating unit. One unit is calculated as 1,814.4 litres per day
- a bulk 7.7 units category exists for larger supplies which provides 7.7 units of restricted supply water at 7.7 times a single unit costs
- minimum allocation is one full unit. Half units are only applicable on rating units receiving above one full unit. These rates apply to all properties within the Te Anau rural water rating boundary (refer to Map 160).

Matuku rural water scheme targeted rate

All rating units within the Matuku rural water rating boundary (refer Map 144) are required to pay a fixed annual amount for each unit made available to the rating unit. One unit is calculated as 1,814.4 litres per day.

Metered property water supply targeted rate

The metering of a property is considered and/or applicable when

- a property is anticipated to consistently exceed the expected annual usage
- where observation metering indicated high water use in relation to the expected annual usage
- where non-drinking use of water is evident, eg, truck wash-down, water for animal consumption is expected to exceed the expected annual usage quantity; or
- the property is classified commercial/industrial.

Properties that are rated for a metered water supply will be charged a fixed annual charge per water meter and a rate for actual water consumption per cubic metre, invoiced quarterly.

Non-metered property water supply targeted rate

- these rates apply to all properties not within the Matuku rural water and Te Anau rural water rating boundaries and that are not provided with a metered water supply
- one unit is one standard domestic connection. All rating units without meters that are connected to a water supply scheme or are within the scheme rating boundary are charged a fixed amount for each SUIP of the rating unit
- rating units with water troughs with direct feed from Council's water mains pay a fixed annual amount per trough (note that backflow prevention and annual testing of backflow preventer is required in these cases)
- vacant non-contiguous rating units within the scheme rating boundary are charged a "half charge" for the provision of the service due to the ability to connect to the scheme
- rating units with water troughs with direct feed from Council's water mains pay an additional fixed annual amount per trough.

A table of the rates

Water and Metered Water Rates	\$ per m ³ 2019/2020 (incl GST)	Targeted Rate per rate of Service 2019/2020 (incl GST)	Revenue From Water Supply Rates 2019/2020 (incl GST)	Map of Land liable for rate
District Water Rate - Full Charge		\$444.31	\$3,405,414	
District Water Rate - Half Charge		\$222.15	\$168,612	
District Water Rate - Trough Charge		\$88.86	\$1,599	
			\$3,575,625	Maps 138 - 162
District Water - Meter Charge		\$196.00	\$40,180	
Metered Charge for Water Consumed	\$1.10			
Matuku Rural Water		\$288.11	\$31,692	Map 144
Te Anau Rural Water - Annual Charge		\$541.45	\$112,080	Map 160

Water and Metered Water Rates	\$ per m ³ 2019/2020 (incl GST)	Targeted Rate per rate of Service 2019/2020 (incl GST)	Revenue From Water Supply Rates 2019/2020 (incl GST)	Map of Land liable for rate
Te Anau Rural Water - Full Charge		\$360.97	\$100,350	Map 160
Te Anau Rural Water - Half Charge		\$180.48	\$1,805	Map 160
Te Anau Rural Water - 7.7 Charge		\$2,779.46	\$208,459	Map 160
			\$422,694	

Properties capable of connection are defined as being within 30 metres of a public water supply network to which it is capable of being effectively connected.

Wastewater targeted rates

Background

The wastewater activity involves collecting, treating and disposing of sewage from residential properties, business properties and public sanitary facilities.

The wastewater system also deals with non-domestic liquid wastes (often known as trade wastes). Eighteen towns within the District are reticulated with Council-owned and maintained infrastructure.

Activities funded

The expenses in maintaining wastewater treatment plants, pump stations, reticulation repairs and minor upgrades including renewals of the respective systems.

Land liable for the rate

The targeted rate applies to all properties connected to, or not connected but within the designated boundary of one of Council-owned wastewater schemes. Maps of the areas of service for each Council scheme can be viewed at www.southlanddc.govt.nz/my-southland/maps/.

How the rate is assessed

The rate is set on a differential basis. Council has defined its differential categories on the use to which a rating unit is put (as a residence, vacant land or all other property). The liability factors used are the extent of the provision of service (connected or not connected), per SUIP of a rating unit and the number of pans/urinals within the rating unit.

How the rate is calculated

Residential Dwelling	Where the rating unit is either connected or able to be connected and not connected, a fixed amount per SUIP, being the District wastewater rate – full charge This includes residential, lifestyle, dairy, farming properties within the designated boundaries.
Vacant Land	Where the rating unit is within the designated wastewater boundary and is able to connect (which are not connected), a fixed amount per Rating Unit, being the District wastewater rate – half charge
All other properties	Where the rating unit is either connected or able to be connected and not connected, a fixed amount per pan/urinal, being the District wastewater rate – full charge This includes industrial, mining, forestry, commercial and other properties within the designated boundaries.

A table of the rates

Wastewater Rates	Targeted Rate per rating Unit/SUIP/Pan 2019/2020 (incl GST)	Revenue From Rates 2019/2020 (incl GST)	Map of Land liable for rate
District Wastewater Rate - Full charge	\$457.21	\$4,300,860	
District Wastewater Rate - Half charge	\$228.60	\$207,112	
		\$4,507,972	Maps 112-135

Woodlands septic tank cleaning charge targeted rate

Background

Property owners within the Woodlands area are able to have their septic tank cleaned by Council as required. This service was put in place due to the problems that were experienced in the past with the operation of septic tanks within this community.

Activities funded

The Targeted Rate is used to fund the costs of cleaning septic tanks within the area of service for the Woodlands septic tank cleaning charge.

Land liable for the rate

All land within the Woodlands septic tank cleaning charge area of service is liable for the rate.

A map of this area can be viewed at www.southlanddc.govt.nz/my-southland/maps/ - (Map 163)

How the rate is assessed

The targeted rate is assessed as an amount of \$51.16 per SUIP of a rating unit.

The rate will generate \$3,274 in rates revenue in 2019/2020.

Water supply loan targeted rates

Background

A water supply loan targeted rate is used to fund the capital contributions towards development of the water supply schemes for the Edendale and Wyndham communities. Council has previously offered ratepayers the option of paying the contribution as a lump sum or over a number of years.

Activities funded

The capital costs of developing the relevant water supply scheme.

Land liable for the rate

The properties liable for each targeted rate are within the area of service for each scheme and have previously indicated the period over which they wish to pay the initial capital cost. Units were determined at the establishment of each individual scheme.

Maps of the areas of service for each Council scheme can be viewed at www.southlanddc.govt.nz/my-southland/maps/

How the rates are assessed

The rates are assessed against each rating unit based on the option that the ratepayer has previously chosen to either pay a one-off capital contribution for a new scheme or pay it over a selected period.

A table of the rates

Water Loan Rates	Targeted Rate per Unit of Service 2019/2020 (incl GST)	Revenue From Water Loan Rates 2019/2020 (incl GST)	Map of Land liable for rate
Edendale Water Loan - 15 Years	\$225.98	\$678	Map 161
Edendale Water Loan - 25 Years	\$149.24	\$15,819	Map 161
Wyndham Water Loan - 10 Years	\$268.68	\$7,254	Map 162
Wyndham Water Loan - 15 Years	\$198.00	\$2,178	Map 162
Wyndham Water Loan - 25 Years	\$143.33	\$18,203	Map 162

Sewerage loan targeted rates

Background

Sewerage loan targeted rates are used to fund the capital contributions towards development of the wastewater schemes for the Edendale, Wyndham, Oban, Tuatapere, Wallacetown and Gorge Road sewerage schemes. Council has previously offered ratepayers the option of paying the contribution as a lump sum or over a number of years.

Activities funded

These contribute to the capital costs of developing the relevant wastewater scheme.

Land liable for the rate

The properties liable for each targeted rate are within the area of service for each scheme and have previously indicated the period over which they wish to pay the initial capital cost. Units were determined at the establishment of each individual scheme.

Maps of the areas of service for each Council scheme can be viewed at www.southlanddc.govt.nz/my-southland/maps/.

How the rates are assessed

The rates are assessed against each rating unit based on the option that the ratepayer has previously chosen to pay a one-off capital contribution for a new scheme or to pay it over a selected period.

A table of the rates

Sewerage Loan Rates	Targeted Rate per Unit of Service 2019/2020 (incl GST)	Revenue From Sewerage Loan Rates 2019/2020 (incl GST)	Map of Land liable for rate
Edendale Sewerage Rate - 15 Years (incl. connection cost)	\$871.32	\$6,971	Map 115
Edendale Sewerage Rate - 25 Years (incl. connection cost)	\$628.99	\$45,916	Map 115
Edendale Sewerage Rate - 25 Years (excl. connection cost)	\$520.56	\$52,577	Map 115
Gorge Road Sewerage Loan	\$471.23	\$4,241	Map 117
Oban Sewerage - Loan Charge Extension	\$718.63	\$61,084	Map 124

Sewerage Loan Rates	Targeted Rate per Unit of Service 2019/2020 (incl GST)	Revenue From Sewerage Loan Rates 2019/2020 (incl GST)	Map of Land liable for rate
Tuatapere Sewerage Loan Charge - 15 Years	\$399.23	\$7,985	Map 132
Tuatapere Sewerage Loan Charge - 25 Years	\$360.90	\$38,075	Map 132
Wallacetown Sewerage Loan Charge - 15 Years	\$461.12	\$15,217	Map 133
Wallacetown Sewerage Loan Charge - 25 Years	\$331.16	\$24,506	Map 133
Wyndham Sewerage Loan Charge - 10 Years (incl. connection cost)	\$1,074.74	\$24,719	Map 135
Wyndham Sewerage Loan Charge - 15 Years (incl. connection cost)	\$791.89	\$9,503	Map 135
Wyndham Sewerage Loan Charge - 25 Years (incl. connection cost)	\$573.23	\$64,202	Map 135
Wyndham Sewerage Loan Charge - 10 Years (excl. connection cost)	\$873.22	\$9,605	Map 135
Wyndham Sewerage Loan Charge - 15 Years (excl. connection cost)	\$643.45	\$1,287	Map 135
Wyndham Sewerage Loan Charge - 25 Years (excl. connection cost)	\$465.78	\$11,179	Map 135

Sandy Brown Road utility loan targeted rate

A water supply loan targeted rate is used to fund the capital contributions towards development of the water scheme for the Sandy Brown Road community.

Activities funded

The capital costs of developing the Sandy Brown Road water scheme.

Land liable for the rate

The properties liable for each targeted rate are within the area of service for the Sandy Brown Road scheme.

Maps of the areas of service can be viewed at www.southlanddc.govt.nz/my-southland/maps/ (Map 128)

How the rate is assessed

The rates are assessed against each rating unit within a designated boundary based on the option that the ratepayer has previously chosen to either pay a one-off capital contribution for a new scheme or pay it over a selected period.

The targeted rate is assessed as a fixed amount per rating unit of \$43.94.

The rate will generate \$8,964 in rates revenue in 2019/2020.

Rating base information

Schedule 10 clause 20A(b) and (c) of the Local Government Act 2002 requires Council to disclose its projected number of rating units within the district at the end of the preceding financial year. Council is projecting the following rating units as at the end of 2018/2019: 20,882

Sample Properties

The following table calculates the impact of Council's rating policy on properties:

- in different locations within the District;
- with different land uses (residential, dairy, commercial, etc.) and
- with different land values.

The land values presented in the table are representative of the land values in that location and for that land use.

For the reasons above the information should be treated as indicative.

Indicative rates are inclusive of GST.

District Rates are those rates charged to all properties in the District irrespective of their location or the services supplied. This includes roading, regional heritage and the general rates.

Local Rates are those rates charged to properties that are dependent on the rating unit's location in respect of rating boundaries. This includes hall rates, pool rates, community board rates and community development area rates.

Service Rates are those rates charged to properties based on the services that they do or can receive. This includes water supply, sewerage and wheelie bin rates.

Sector	Land Value	Capital Value	TOTAL RATES				DISTRICT RATES				LOCAL RATES				SERVICE RATES			
			2018/19	2019/20	\$ Change	% Change	2018/19	2019/20	\$ Change	% Change	2018/19	2019/20	\$ Change	% Change	2018/19	2019/20	\$ Change	% Change
Residential (Winton)	\$81,000	\$305,000	\$2,485	\$2,582	\$97	4%	\$1,028	\$1,078	\$50	5%	\$255	\$281	\$26	10%	\$1,202	\$1,224	\$22	2%
Residential (Manapouri)	\$430,000	\$850,000	\$3,097	\$3,383	\$286	9%	\$1,451	\$1,648	\$197	14%	\$445	\$512	\$67	15%	\$1,202	\$1,224	\$22	2%
Residential (Balfour)	\$33,000	\$170,000	\$1,498	\$1,548	\$50	3%	\$913	\$936	\$23	3%	\$280	\$289	\$10	3%	\$305	\$322	\$17	6%
Residential (Ohai)	\$15,000	\$126,000	\$2,362	\$2,484	\$122	5%	\$845	\$890	\$45	5%	\$315	\$369	\$55	17%	\$1,202	\$1,224	\$22	2%
Residential (Te Anau)	\$138,000	\$510,000	\$2,799	\$2,992	\$194	7%	\$1,122	\$1,292	\$170	15%	\$475	\$476	\$1	0%	\$1,202	\$1,224	\$22	2%
Residential (Otautau)	\$20,000	\$230,000	\$2,477	\$2,552	\$75	3%	\$950	\$999	\$50	5%	\$326	\$329	\$4	1%	\$1,202	\$1,224	\$22	2%
Lifestyle (Athol)	\$290,000	\$465,000	\$1,524	\$1,632	\$108	7%	\$1,153	\$1,245	\$92	8%	\$66	\$65	(\$1)	(1%)	\$305	\$322	\$17	6%

Sector	Land Value	Capital Value	TOTAL RATES				DISTRICT RATES				LOCAL RATES				SERVICE RATES			
			2018/19	2019/20	\$ Change	% Change	2018/19	2019/20	\$ Change	% Change	2018/19	2019/20	\$ Change	% Change	2018/19	2019/20	\$ Change	% Change
Lifestyle (Manapouri)	\$225,000	\$560,000	\$2,448	\$2,618	\$169	7%	\$1,252	\$1,344	\$92	7%	\$443	\$507	\$63	14%	\$753	\$767	\$14	2%
Lifestyle (Wyndham)	\$160,000	\$650,000	\$1,835	\$1,972	\$137	7%	\$1,362	\$1,438	\$77	6%	\$168	\$211	\$43	26%	\$305	\$322	\$17	6%
Lifestyle (Riverton/Aparima)	\$740,000	\$1,430,000	\$1,599	\$1,923	\$324	20%	\$1,242	\$1,538	\$296	24%	\$52	\$63	\$11	21%	\$305	\$322	\$17	6%
Farming (Non-Dairy)	\$4,660,000	\$5,360,000	\$6,404	\$6,928	\$524	8%	\$6,225	\$6,750	\$526	8%	\$180	\$178	(\$2)	(1%)	\$0	\$0	\$0	0%
Farming (Non-Dairy)	\$6,350,000	\$7,520,000	\$9,224	\$9,596	\$373	4%	\$8,900	\$9,249	\$350	4%	\$324	\$347	\$23	7%	\$0	\$0	\$0	0%
Farming (Non-Dairy)	\$5,400,000	\$5,950,000	\$7,010	\$7,605	\$595	8%	\$6,814	\$7,410	\$596	9%	\$196	\$195	(\$1)	0%	\$0	\$0	\$0	0%
Farming (Non-Dairy)	\$1,470,000	\$1,600,000	\$2,440	\$2,585	\$146	6%	\$2,368	\$2,505	\$138	6%	\$72	\$80	\$8	11%	\$0	\$0	\$0	0%
Mining	\$2,590,000	\$3,930,000	\$48,153	\$68,221	\$20,068	42%	\$48,106	\$68,151	\$20,045	42%	\$47	\$71	\$24	50%	\$0	\$0	\$0	0%
Industrial	\$175,000	\$400,000	\$2,513	\$2,691	\$177	7%	\$1,361	\$1,507	\$146	11%	\$256	\$282	\$26	10%	\$897	\$902	\$5	1%
Industrial	\$200,000	\$560,000	\$4,006	\$4,132	\$126	3%	\$1,738	\$1,806	\$68	4%	\$170	\$213	\$43	25%	\$2,097	\$2,112	\$16	1%
Commercial	\$155,000	\$730,000	\$3,604	\$3,571	(\$32)	(1%)	\$2,233	\$2,136	(\$96)	(4%)	\$169	\$211	\$42	25%	\$1,202	\$1,224	\$22	2%
Commercial	\$900,000	\$5,550,000	\$7,946	\$12,018	\$4,072	51%	\$7,164	\$11,232	\$4,068	57%	\$783	\$786	\$3	0%	\$0	\$0	\$0	0%
Dairy	\$10,400,000	\$12,700,000	\$15,595	\$20,642	\$5,046	32%	\$15,134	\$20,128	\$4,994	33%	\$462	\$514	\$53	11%	\$0	\$0	\$0	0%
Dairy	\$9,400,000	\$11,110,000	\$19,192	\$18,429	(\$764)	(4%)	\$18,565	\$17,677	(\$888)	(5%)	\$627	\$752	\$125	20%	\$0	\$0	\$0	0%
Dairy	\$13,000,000	\$16,700,000	\$27,531	\$27,106	(\$424)	(2%)	\$26,831	\$26,273	(\$558)	(2%)	\$700	\$833	\$133	19%	\$0	\$0	\$0	0%
Dairy	\$18,900,000	\$23,000,000	\$38,026	\$39,699	\$1,673	4%	\$36,828	\$35,903	(\$925)	(3%)	\$1,198	\$1,218	\$20	2%	\$2,442	\$2,579	\$137	6%
Forestry	\$540,000	\$580,000	\$4,303	\$4,103	(\$199)	(5%)	\$4,290	\$4,091	(\$199)	(5%)	\$13	\$13	\$0	(1%)	\$0	\$0	\$0	0%
Other	\$66,000	\$74,000	\$758	\$771	\$13	2%	\$757	\$770	\$13	2%	\$2	\$2	\$0	(1%)	\$0	\$0	\$0	0%

* Please note: Southland District was subject to a property revaluation in 2018 and the values stated are the new values as at September 2018, which are the basis for calculating the 2019/2020 rates. Therefore the change in the proposed rates are 2018/2019 to 2019/2020 is in part, a result of the change in valuation of each property.

Balancing the Budget

Section 100 of the Local Government Act 2002 requires Council to ensure that for every year its projected operating revenues are set at a level that is sufficient to meet its projected operating expenditure. Council may set projected operating revenues at a different level from that required, if Council resolves that it is financially prudent to do so.

Year	LTP 2018/2019 (\$000)	AP 2019/2020 (\$000)
Surplus/(Deficit)	(\$4,360)	(\$3,353)

In 2019/2020 Council is projecting an operational deficit of \$3.353 million. The areas contributing to Council not having a balanced budget are:

- phasing in the funding of depreciation on key District assets
- Council's decision not to fund depreciation on some buildings and all local assets
- forestry operations, which in some years are incurring costs that are funded from previous years' surpluses put to reserves. This combines with the accounting entry to revalue the forest assets. During the period of the plan the first three years are devaluations, where the number of trees harvested is greater than any expected growth, and the remaining seven are revaluations
- Council's partial use of depreciation reserves to fund interest repayments on loans borrowed to fund capital renewals in principally for water and wastewater projects.

If the impact of these was to be removed, Council would have a balanced budget.

Refer to page 171-172 of Council's Long Term Plan 2018-2028 for further explanation.

Overall

In considering intergenerational equity, Council's policies and ongoing consideration of affordability for its communities, it is considered financially prudent that Council operates a financial deficit in 2019/2020.

Variation to Fees and Charges

The table below shows the variations to the fees and charges from the 10 Year Plan 2018-2028. Additional information can be found in Council's Schedule of Fees and Charges. All fees are GST inclusive unless stated otherwise.

Description	Explanations/ Comments	2018/2019 (GST inclusive)	2019/2020 (GST inclusive)	\$ Change	% Change	Reason for the change
Building Consents						
Building Work						
Freestanding Solid-Liquid-Gas Fired Heating Unit		\$317.50	\$360.25	\$42.75	13.46%	Updated to reflect actual costs incurred in providing this service
Inbuilt Solid-Liquid-Gas Fired Heating Unit		\$549.50	\$592.25	\$42.75	7.78%	Updated to reflect actual costs incurred in providing this service
Plumbing - Drainage, Swimming - Spa Pool, Fencing, Demolition, Other Minor works		\$544.95	\$587.68	\$42.73	7.84%	Updated to reflect actual costs incurred in providing this service
Altered Dwelling		\$1,033.43	\$1,094.43	\$61.00	5.90%	Updated to reflect actual costs incurred in providing this service
Relocated Dwelling		\$1,265.43	\$1,308.43	\$43.00	3.40%	Updated to reflect actual costs incurred in providing this service
Addition to Dwelling		\$1,540.43	\$1,838.13	\$297.70	19.33%	Updated to reflect actual costs incurred in providing this service
New Dwelling (< 300 m2 floor area)		\$3,128.43	\$3,256.43	\$128.00	4.09%	Updated to reflect actual costs incurred in providing this service
<i>Note: National multi-use approval applications to have processing component of the fee deducted</i>						
New Dwelling (> 300 m2 floor area)		\$3,555.43	\$3,896.43	\$341.00	9.59%	Updated to reflect actual costs incurred in providing this service
<i>Note: National multi-use approval applications to have processing component of the fee deducted</i>						
Commercial Accommodation, Commercial Crowd, Commercial Working		\$2,773.43	\$2,901.43	\$128.00	4.62%	Updated to reflect actual costs incurred in providing this service

Description	Explanations/ Comments	2018/2019 (GST inclusive)	2019/2020 (GST inclusive)	\$ Change	% Change	Reason for the change
<i>Note: National multi-use approval applications to have processing component of the fee deducted</i>						
Inspection limits: > 4 floors	Standard review charge	\$322.00	\$345.00	\$23.00	7.14%	Updated to reflect actual costs incurred in providing this service
Specific design review charges	Further information	\$108.10	\$115.00	\$6.90	6.38%	Updated to reflect actual costs incurred in providing this service
	Junior Engineer per hour	\$281.75	\$299.00	\$17.25	6.12%	Updated to reflect actual costs incurred in providing this service
	Senior Engineer per hour	\$368.00	\$400.66	\$32.66	8.88%	Updated to reflect actual costs incurred in providing this service
	Admin: per hour	\$139.15	\$146.85	\$7.70	5.53%	Updated to reflect actual costs incurred in providing this service
Other Fees and Charges						
Service Required		Fee/Charges Comprises				
Relocatable Building Report	Single inspection charge + 0.50/hr processing (within SDC area)	\$321.50	\$360.25	\$38.75	12.05%	Updated to reflect actual costs incurred in providing this service
Tent/Marquee (> 100 m2)	Single inspection charge + 0.50/hr processing	\$321.50	\$360.25	\$38.75	12.05%	Updated to reflect actual costs incurred in providing this service
Compliance Schedule/Statement	1.00/hr processing	\$171.00	\$256.50	\$85.50	50.00%	Updated to reflect actual costs incurred in providing this service
Compliance Schedule – Amended	0.50/hr processing	\$85.50	\$171.00	\$85.50	100.00%	Updated to reflect actual costs incurred in providing this service
Certificate of Public Use	Single inspection charge + 1.50/hrs processing	\$496.50	\$844.43	\$347.93	70.08%	Updated to reflect actual costs incurred in providing this service
Certificate of Acceptance	Two inspection charges + 1.50/hrs processing (paid on lodging)	\$730.50	\$843.93	\$113.43	15.53%	Updated to reflect actual costs incurred in providing this service
Service Providers Charges						
Service Provided						
A. Standard design review (fixed fee)						
Per Consent application		-	\$345.00	\$345.00	100.00%	Consultant charges for review of structural design and work

Description	Explanations/ Comments	2018/2019 (GST inclusive)	2019/2020 (GST inclusive)	\$ Change	% Change	Reason for the change
						outside the current competencies of Council staff.
Further information request		-	\$115.00	\$115.00	100.00%	Consultant charges for review of structural design and work outside the current competencies of Council staff.
B. Non-standard review (time & disbursement)						
Senior Engineer per/hour		-	\$400.66	\$400.66	100.00%	Consultant charges for review of structural design and work outside the current competencies of Council staff.
Junior Engineer per/hour		-	\$299.00	\$299.00	100.00%	
Administrator per/hour		-	\$146.85	\$146.85	100.00%	
C. Associated costs						
Courier Fees at actual cost plus 15%						
Public Service vehicle charge per/km		-	\$0.92	\$0.92	100.00%	Consultant charges for review of structural design and work outside the current competencies of Council staff.
Community Housing Rents						
Priority tenant rents						
<i>The following rents apply to priority tenants only. Refer to the Community Housing Policy for further information.</i>						
Edendale (56 Seaward Road)	Single (per week)	\$98.50	\$103.50	\$5.00	5.08%	Bi annual increase
	Double (per week)	\$98.50	\$103.50	\$5.00	5.08%	Bi annual increase
Edendale (Pioneer Place)	Single (per week)	\$85.50	\$90.50	\$5.00	5.85%	Bi annual increase
	Double (per week)	\$95.50	\$100.50	\$5.00	5.24%	Bi annual increase
Lumsden (Tauna Place)	Single (per week)	\$85.50	\$90.50	\$5.00	5.85%	Bi annual increase
	Double (per week)	\$95.50	\$100.50	\$5.00	5.24%	Bi annual increase
Nightcaps	Single (per week)	\$82.50	\$87.50	\$5.00	6.06%	Bi annual increase
	Double (per week)	\$92.50	\$97.50	\$5.00	5.41%	Bi annual increase
Ohai	Single (per week)	\$82.50	\$87.50	\$5.00	6.06%	Bi annual increase
	Double (per week)	\$92.50	\$97.50	\$5.00	5.41%	Bi annual increase
Otautau	Single (per week)	\$85.50	\$90.50	\$5.00	5.85%	Bi annual increase
	Double (per week)	\$95.50	\$100.50	\$5.00	5.24%	Bi annual increase

Description	Explanations/ Comments	2018/2019 (GST inclusive)	2019/2020 (GST inclusive)	\$ Change	% Change	Reason for the change
Riversdale	Single (per week)	\$85.50	\$90.50	\$5.00	5.85%	Bi annual increase
	Double (per week)	\$95.50	\$100.50	\$5.00	5.24%	Bi annual increase
Riverton/Aparima (111 Havelock Street)	Single (per week)	\$98.50	\$103.50	\$5.00	5.08%	Bi annual increase
	Double (per week)	\$98.50	\$103.50	\$5.00	5.08%	Bi annual increase
Riverton/Aparima (127 Havelock Street)	Single (per week)	\$85.50	\$90.50	\$5.00	5.85%	Bi annual increase
	Double (per week)	\$95.50	\$100.50	\$5.00	5.24%	Bi annual increase
Tuatapere	Single (per week)	\$82.50	\$87.50	\$5.00	6.06%	Bi annual increase
	Double (per week)	\$92.50	\$97.50	\$5.00	5.41%	Bi annual increase
Winton	Single (per week)	\$85.50	\$90.50	\$5.00	5.85%	Bi annual increase
	Double (per week)	\$95.50	\$100.50	\$5.00	5.24%	Bi annual increase
Wyndham	Single (per week)	\$85.50	\$90.50	\$5.00	5.85%	Bi annual increase
	Double (per week)	\$95.50	\$100.50	\$5.00	5.24%	Bi annual increase
Non-priority tenant rents						
<i>Rents for non-priority tenants shall be no less than \$5.00 per week more than what is charged for priority tenants (as per above), in accordance with section 4(c) of the Community Housing Policy.</i>						
Environmental Health						
Food businesses:						
· With deemed Food Control Plans; or						
· Registered under the Food Hygiene Regulations 1974						
Annual Fees						
(a) Schedule 1 food businesses	Per Site	\$613.00	-	-\$613.00	-100.00%	Removed
(b) Schedule 2 food businesses	Per Site	\$307.00	-	-\$307.00	-100.00%	Removed
Penalty for late payments						
Applicable to fees renewals after 1 January		\$53.00	-	-\$53.00	-100.00%	Removed
Food businesses operating under the Food Act 2014						
· With food control plans or national programmes						
Application fees						
(a) Establishment and registration of a new single or multi-site template food control plan or national programme.		\$383.00	\$402.00	\$19.00	4.96%	Updated to reflect actual costs incurred in providing this service

Description	Explanations/ Comments	2018/2019 (GST inclusive)	2019/2020 (GST inclusive)	\$ Change	% Change	Reason for the change
(b) Renewal of registration of a single or multi-site template food control plan or national programme.		\$77.00	\$80.00	\$3.00	3.90%	Updated to reflect actual costs incurred in providing this service
(c) Amendments and significant change in circumstances		\$153.00	\$160.00	\$7.00	4.58%	Updated to reflect actual costs incurred in providing this service
Verification fees:						
· All verifications, limited to a maximum of two hours on site	Per Site	\$537.00	\$563.00	\$26.00	4.84%	Updated to reflect actual costs incurred in providing this service
· Hourly rate after two hours on site	Per hour	\$154.00	\$161.00	\$7.00	4.55%	Updated to reflect actual costs incurred in providing this service
Cancellation of verification less than 24 hours' notice		\$77.00	\$80.00	\$3.00	3.90%	Updated to reflect actual costs incurred in providing this service
Other registered premises						
Annual fees						
(a) Camping Grounds		\$307.00	\$322.00	\$15.00	4.89%	Updated to reflect actual costs incurred in providing this service
(b) Offensive trades		\$307.00	\$322.00	\$15.00	4.89%	Updated to reflect actual costs incurred in providing this service
(c) Hairdressers		\$230.00	\$241.00	\$11.00	4.78%	Updated to reflect actual costs incurred in providing this service
(d) Sale yards		\$153.00	\$160.00	\$7.00	4.58%	Updated to reflect actual costs incurred in providing this service
(e) Funeral directors		\$153.00	\$160.00	\$7.00	4.58%	Updated to reflect actual costs incurred in providing this service
(f) A hair salon or camping ground at the same property, and operated by the same licensee, as a food business that is registered or verified		\$153.00	-	-\$153.00	-100.00%	A redundant provision
Transfer of Ownership						
Transfer of ownership fee for premises registered under the Health (Registration of Premises) Regulations 1966						
Penalty for late payments						
Applicable to all registration renewals after 1 January		\$53.00	\$55.00	\$2.00	3.77%	Updated to reflect actual costs incurred in providing this service

Description	Explanations/ Comments	2018/2019 (GST inclusive)	2019/2020 (GST inclusive)	\$ Change	% Change	Reason for the change
Compliance fees						
On site compliance						
For each re-inspection of a registered premises; or on-site follow up of corrective actions of a food business operating under the Food Act 2014; that determines that there are matters still outstanding from a previous inspection or verification		\$153.00	\$160.00	\$7.00	4.58%	Updated to reflect actual costs incurred in providing this service
Off site compliance						
For office based evaluation of evidence provided of compliance with corrective actions, that determines that there are still matters outstanding		\$77.00	\$80.00	\$3.00	3.90%	Updated to reflect actual costs incurred in providing this service
Compliance activity under the Food Act 2014						
Examples include a food business not operating under the required approval, failure to be verified, failure to attend to corrective actions	Per hour	\$153.00	\$160.00	\$7.00	4.58%	Updated to reflect actual costs incurred in providing this service
Licence under the Trading in Public Places Bylaw:						
(a) Annual fee for trading at sites, or any mobile trader.		\$53.00	\$55.00	\$2.00	3.77%	Updated to reflect actual costs incurred in providing this service
(b) Application to consider a location that is not pre-approved, per Community Board or Community Development Area approval sought.		\$307.00	\$322.00	\$15.00	4.89%	Updated to reflect actual costs incurred in providing this service
Other Services						
Copies of Food Control Plan documents						
(a) Simply Safe and Suitable	Each	-	-	-	-	
(b) Food Control Plan: Food service and retail	Each	\$25.00	-	-\$25.00	-100.00%	No longer approved by the MPI
(c) Toolkit or diary	Each	\$10.00	-	-\$10.00	-100.00%	Removed
E-coli water sampling fee:						
(a) Each sampling visit of a camping ground that has a private water supply, for one sample		\$50.00	\$52.00	\$2.00	4.00%	SDC no longer collects water samples from food businesses,

Description	Explanations/ Comments	2018/2019 (GST inclusive)	2019/2020 (GST inclusive)	\$ Change	% Change	Reason for the change
						due to the requirements of the Food Act 2014
(b) Each additional sample during the visit in (a) above		\$25.00	\$26.00	\$1.00	4.00%	Updated to reflect actual costs incurred in providing this service
Nuisances						
Where it has been established that a property is causing a nuisance and the owner has failed to abate the nuisance, the time taken for the Officer to investigate, visit, research, or attend to correspondence/administration, shall be charged at the actual cost calculated at:	Per hour	\$153.00	\$160.00	\$7.00	4.58%	Updated to reflect actual costs incurred in providing this service
Dispensation under the Keeping of Animals, Poultry and Bees Bylaw						
All other activities undertaken by Environmental Health Staff, shall be charged at the actual cost calculated at:	Per hour	\$153.00	\$160.00	\$7.00	4.58%	Updated to reflect actual costs incurred in providing this service
Halls and Community Centres						
Limehills Hall						
All day hire	8.00 am - 5.00 pm	\$45.00	\$50.00	\$5.00	11.11%	Updated to reflect actual costs incurred in providing this service
Tuatapere Hall						
Half day hire		-	\$57.50	\$57.50	100%	Community would like to offer more flexibility for hiring
Full day hire		-	\$115.00	\$115.00	100%	Community would like to offer more flexibility for hiring
Lions Park Public Toilets, Te Anau						
Toilet Fee: Adult & Children over 10 years		-	\$1.00	\$1.00	100%	New charges
Children under 10 years		-	Free	-	-	
Shower with no add ons:	per 8 mins	-	\$5.00	\$5.00	100%	New charges
-Shampoo/ Conditioner/ soap packs		-	\$5.00	\$5.00	100%	New charges
- Towel and bath mat		-	\$6.00	\$6.00	100%	New charges

Description	Explanations/ Comments	2018/2019 (GST inclusive)	2019/2020 (GST inclusive)	\$ Change	% Change	Reason for the change
Wheelie Bins						
New/additional recycling bin collection fee	Per month charge from first of the month following request bin to 30 June of the following year	\$12.50	\$13.50	\$1.00	8.00%	This fee is based on 1/12th of the annual amount to be rated per Wheelie Bin.
New/additional rubbish bin collection fee	Per month charge from first of the month following request bin to 30 June of the following year	\$12.50	\$13.50	\$1.00	8.00%	This fee is based on 1/12th of the annual amount to be rated per Wheelie Bin.
Postponement of Rates						
Postponement fee	One-off charge upon approval of postponement of rates	-	\$200.00	\$200.00	100%	New charge
Postponement interest	Annual interest charged on balance of postponed rates	-	4.65%	-	-	New charge
Early Payment of Specified Rates – Liability Schedule						
This schedule below outlines the liability outstanding for each of the following separate rates. Please refer to the Early Payment of Rates Policy for further details.						
Edendale Sewerage Loan - 15 years (incl connection cost)		\$3,899.00	\$3,164.00	-\$735.00	-18.85%	Reduction of 1 year repayment and amended for interest rate
Edendale Sewerage Loan - 25 years (incl connection cost)		\$6,807.00	\$6,446.00	-\$361.00	-5.30%	Reduction of 1 year repayment and amended for interest rate
Edendale Sewerage Loan - 25 years (excl connection cost)		\$5,634.00	\$5,335.00	-\$299.00	-5.31%	Reduction of 1 year repayment and amended for interest rate
Edendale Water Loan Charge - 15 years		\$1,011.00	\$821.00	-\$190.00	-18.79%	Reduction of 1 year repayment and amended for interest rate
Edendale Water Loan Charge - 25 years		\$1,615.00	\$1,529.00	-\$86.00	-5.33%	Reduction of 1 year repayment and amended for interest rate
Gorge Road Sewerage Loan - 15 years		\$462.00	-	-\$462.00	-100.00%	Loan rate term is complete
Oban Sewerage Loan Charge Extension - 15 years		\$705.00	-	-\$705.00	-100.00%	Loan rate term is complete
Tuatapere Sewerage Loan Charge - 15 years		\$1,469.00	\$1,112.00	-\$357.00	-24.30%	Reduction of 1 year repayment and amended for interest rate

Description	Explanations/ Comments	2018/2019 (GST inclusive)	2019/2020 (GST inclusive)	\$ Change	% Change	Reason for the change
Tuatapere Sewerage Loan Charge - 25 years		\$3,728.00	\$3,506.00	-\$222.00	-5.95%	Reduction of 1 year repayment and amended for interest rate
Wallacetown Sewerage Loan Charge - 15 years		\$1,295.00	\$876.00	-\$419.00	-32.36%	Reduction of 1 year repayment and amended for interest rate
Wallacetown Sewerage Loan Charge - 25 years		\$3,238.00	\$3,032.00	-\$206.00	-6.36%	Reduction of 1 year repayment and amended for interest rate
Wyndham Sewerage Loan - 10 years (incl connection cost)		\$1,054.00	-	-\$1,054.00	-100.00%	Loan rate term is complete
Wyndham Sewerage Loan - 15 years (incl connection cost)		\$4,158.00	\$3,515.00	-\$643.00	-15.46%	Reduction of 1 year repayment and amended for interest rate
Wyndham Sewerage Loan - 25 years (incl connection cost)		\$6,483.00	\$6,166.00	-\$317.00	-4.89%	Reduction of 1 year repayment and amended for interest rate
Wyndham Sewerage Loan - 10 years (excl connection cost)		\$856.00	-	-\$856.00	-100.00%	Loan rate term is complete
Wyndham Sewerage Loan - 15 years (excl connection cost)		\$3,379.00	\$2,856.00	-\$523.00	-15.48%	Reduction of 1 year repayment and amended for interest rate
Wyndham Sewerage Loan - 25 years (excl connection cost)		\$5,268.00	\$5,010.00	-\$258.00	-4.90%	Reduction of 1 year repayment and amended for interest rate
Wyndham Water Loan Charge - 10 years		\$263.00	-	-\$263.00	-100.00%	Loan rate term is complete
Wyndham Water Loan Charge - 15 years		\$1,040.00	\$879.00	-\$161.00	-15.48%	Reduction of 1 year repayment and amended for interest rate
Wyndham Water Loan Charge - 25 years		\$1,621.00	\$1,542.00	-\$79.00	-4.87%	Reduction of 1 year repayment and amended for interest rate

Schedule of Financial Reserves

Restricted reserves

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
District Reserves							
Holding	SDC - Officers Assn	District Leadership	Held on behalf of SDC Officer's Association	1	-	-	1
Assets & Services	Waste Minimisation	Solid Waste	Waste Minimisation reserve	167	-	-	167
Environmental Services	Dog and Animal Control	Regulatory Services	Residual funds from Dog and Animal Control Activity	(41)	-	(57)	(99)
Holding	International Relationship	Community Assistance	Residual funds from International Relationship activities	56	-	-	56
John Beange	John Beange	Community Assistance	Funding available in Edendale and Wyndham Area	25	-	(9)	16
Southland Joint Mayoral Fund	Community Assistance	Community Assistance	Residual Funds from Southland Flood Relief	176	6	-	182
Allocation Committee	Community Development Fund	Community Assistance	Development of Community Facilities, Recreational Opportunities and events.	247	9	(1)	255
Allocation Committee	Contribution and Levies	Community Assistance	Raised through the District Plan be used to remedy, mitigate or offset adverse effects arising from, and in consequence of, or in association with any development	296	9	-	306
Allocation Committee	Creative NZ	Community Assistance	Support local communities to create diverse opportunities for accessing and participating in arts activities with their specific geographical area, as well as defined communities of interest.	-	-	-	1

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
Allocation Committee	Sport NZ	Community Assistance	To subsidise travel costs for people 5-19 years of age participating in regular sporting competition.	-	-	-	-
Allocation Committee	Meridian Contribution	Community Assistance	Support Northern Southland community initiatives by way of grants.	324	1	-	324
Allocation Committee	Ohai Railway Board	Community Assistance	Support Ohai community initiatives by way of grants.	1,892	1	-	1,893
Allocation Committee	Ohai/Nightcaps Doctors	Community Assistance	Medical Services within Ohai and Nightcaps, including local ambulance.	40	1	-	41
Allocation Committee	District Heritage Grant	Community Assistance	Supporting heritage activities in the district by way of grants.	25	1	-	26
Allocation Committee	Fonterra Reserve Contribution	Community Assistance	Support to the Te Tipua community initiatives by way of grants.	384	14	-	398
Holding	Stewart Island/Rakiura Visitor Levy	Community Assistance	Stewart Island/Rakiura Visitor Levy Funds	34	1	-	35
Specific	ECNZ - Projects	District Leadership	Funds available for future projects in accordance with ECNZ requirements	21	-	-	21
Total Restricted District Reserves				3,646	43	(68)	3,622
Local Reserves							
Wallacetown	Cemetery Bequest	Cemetery	Wallacetown Cemetery	74	-	(3)	72
Total Restricted Local Reserves Wallacetown				74	-	(3)	72
Winton	Birthing Centre	Community Facilities	Winton Birthing Centre	-	-	-	-
Winton	Medical Centre Equip	Community Facilities	Winton Medical Centre	2	2	-	4
Total Restricted Local Reserves Winton				2	2	-	4
Total Restricted Local Reserves				76	2	(3)	76
TOTAL RESTRICTED RESERVES				3,723	45	(70)	3,698

Council created – general

Reserves	Community	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
District Reserves								
Council		Global	District Support	General Reserve	915	25	(60)	880
Council		District Operations	District Support	General Reserve	2,162	-	(428)	1,734
Council		Strategic Assets Reserve	District Support	Offset Rates	8,508	-	-	8,508
Total Council Created General District Reserves					11,584	25	(488)	11,122
TOTAL COUNCIL CREATED - GENERAL RESERVES					11,584	25	(488)	11,122

Council created – special

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
District Reserves							
Asset & Services	Community Housing	Community Services	Operational reserve for community housing	140	198	(191)	147
Asset & Services	Community Task Force	Community Services	Operational reserve for community task force	15	-	(12)	3
Asset & Services	Forestry Council Reserve	District Leadership	Residual funds from forestry activities	6,562	-	(52)	6,510

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
Asset & Services	Forestry Reserve	District Leadership	Residual funds from forestry activities	1,308	650	(700)	1,258
Asset & Services	Gravel Reserves	Roads and Footpaths	Ensure Council has sufficient funds available for reinstatement of Council's pits	600	-	-	600
Asset & Services	Property Development	Community Services	Balancing fund for sales and operational building expenditure	564	102	(78)	588
Asset & Services	Proposed Wastewater	Wastewater	Operational account for proposed sewerage	-	-	-	-
Asset & Services	Proposed Water	Water Supply	Operational account for proposed water	540	-	-	540
Asset & Services	Road Safety Community	Roads and Footpaths	Funding accrued from programmes not completed by year end	(1)	-	-	(1)
Asset & Services	Waste Management	Solid Waste	General waste reserve	75	118	-	193
Asset & Services	Water Schemes	Water Supply	Development for water schemes	469	-	(125)	344
Asset & Services	Public Toilets	Community Services	Public Toilets Capital Project reserves	26	-	-	26
Asset & Services	District Water	Water	Development for water supply	132	-	-	132
Asset & Services	District Wastewater	Wastewater	Development for sewerage schemes	6	-	(6)	0
Asset & Services	Sewerage Contribution	Wastewater	Development for building sewerage	333	200-	-	533
Asset & Services	Roading	Roads and Footpaths	Fund Council's Roothing activity	637	-	-	637
Asset & Services	District Stormwater	Stormwater	District Stormwater Investigation	-	-	-	-
Assets & Services	Rates Civil Defence	Emergency Management	Fund Emergency Management	10	-	-	10
Total Council Created - Special Reserves Assets & Services				11,419	1,268	(1,164)	11,522
Chief Executive	SDC/DOC Joint Project	District Support	Residual funds from past joint projects for future projects	61	-	-	61
Chief Executive	Elections	District Leadership	Fund Council's election costs every three years	90	-	(89)	1
Chief Executive	Around the Mountains	Roads and Footpaths	Around the Mountains Cycle Trail	-	-	-	-

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
Total Council Created - Special Reserves Chief Executive				151	-	(89)	62
Policy and Community	Waimumu Field Day	District Leadership	Fund Council's Field Day every three years	17	-	(17)	-
Policy and Community	Community Outcomes	District Leadership	Contribute to Southland Regional Development Strategy	104	-	-	104
Policy and Community	Policy and Community	District Leadership	Fund Council's election costs every three years	-	-	-	-
Total Council Created - Special Reserves Policy and Community				120	-	(17)	104
Depreciation	Information Technology	District Leadership	To fund depreciation	184	303	(84)	403
Depreciation	Motor Vehicle	District Leadership	To fund depreciation	442	348	(393)	397
Depreciation	Matuku Water Supply	Water Supply	To fund depreciation	3	4	(4)	3
Depreciation	Wastewater	Wastewater	To fund depreciation	128	1,148	(993)	283
Depreciation	Building	Community Services	To fund depreciation	181	124	(34)	272
Depreciation	Roading	Roads and Footpaths	To fund depreciation	556	3,907	(3,476)	987
Depreciation	Waste Management	Solid Waste t	To fund depreciation	23	19	(11)	31
Depreciation	Water	Water Supply	To fund depreciation	323	747	(668)	402
Depreciation	Public Conveniences	Community Services	To fund depreciation	5	51	(51)	5
Depreciation	Te Anau Rural Water Supply	Water Supply	To fund depreciation	17	79	(13)	83
Depreciation	Wheelie Bin	Solid Waste Management	To fund depreciation	50	38	-	88
Total Council Created - Special Reserves Depreciation				1,912	6,770	(5,729)	2,953
Development and Financial	Parks Contribution	Community Services	Contribution to capital activity - Parks and Reserves	137	4	-	142

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
Development and Financial	Roading Contribution	Roads and Footpaths	Contribution to capital activity - Rooding and transport	303	10	-	313
Development and Financial	Sewerage Contribution	Wastewater	Contribution to capital activity - Wastewater	346	11	(19)	339
Development and Financial	Water Contribution	Water Supply	Contribution to capital activity - Water	108	4	-	112
Total Council Created - Special Reserves Development and Financial Contributions				895	29	(19)	906
Environmental Services	Corporate Uniforms	District Leadership	Staff uniform subsidies	-	-	-	-
Environmental Services	Alcohol Licensing-Operating	Regulatory Services	To fund the Alcohol Licensing Services	59	-	(47)	12
Environmental Services	Health Licensing	Regulatory Services	To fund the Health Licensing Services	(53)	-	(1)	(54)
Total Council Created - Special Reserves Environment & Community				6	-	(48)	(42)
Holding	Milford Flood Protect	Community Services	Residual funds from Milford Flood Protection	45	-	-	45
Holding	Stewart Island Heritage Building	Community Services	Set up for new Heritage Building	9	-	-	9
Council Created - Special Reserves Holding				54	-	-	54
Specific	Biodiversity Initiative	District Leadership	Funds set aside for future biodiversity initiatives	21	-	-	21
Specific	Disaster Recovery	District Leadership	Funds set aside in case of disaster in accordance with insurance requirements	1,409	-	-	1,409
Specific	Predator Free Rakiura	District Leadership	Contribution to the Predator Free Rakiura programme	51	-	-	51
Specific	Tuatapere (Clifden Bridge)	Community Services	Residual funds from Tuatapere project in 2000, to be used for community projects at Council's discretion	19	-	-	19
Council Created - Special Reserves Specific Reserves				1,499	-	-	1,499

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
TOTAL COUNCIL CREATED - SPECIAL DISTRICT RESERVES				16,056	7930	(6,930)	17,057
Local Reserves							
Athol	General	Various	Athol General Purpose	38	-	(30)	8
Athol	Community Centres	Community Services	Athol Hall	8	-	-	8
Council Created - Special Reserves Athol				46	-	(30)	16
Balfour	General	Various	Balfour General Purpose	107	3	-	110
Council Created - Special Reserves Balfour				107	3	-	110
Browns	Community Centres	Community Services	Browns General Purpose	-	-	-	-
Browns	General	Various	Browns General Purpose	50	2	(8)	43
Council Created - Special Reserves Browns				50	2	(8)	43
Clifden	Community Centres	Community Services	Clifden Hall	29	1	-	29
Clifden	Recreation Reserve	Community Services	Clifden Reserves Committee	30	7	-	38
Council Created - Special Reserves Clifden				59	8	-	67
Colac Bay/Ōraka	Community Centres	Community Services	Colac Bay Hall	-	-	-	-
Colac Bay/Ōraka	General	Various	Colac Bay General Purpose	34	1	-	35
Council Created - Special Reserves Colac Bay/Ōraka				34	1	-	35
Dipton	Cemetery	Community Services	Dipton Cemetery	15	-	-	15
Dipton	General	Various	Dipton General Purpose	56	2	-	58
Dipton	Stormwater	Stormwater	Dipton Stormwater	21	-	(5)	16
Dipton	Community Centres	Community Services	Dipton Hall	28	-	(28)	-
Council Created - Special Reserves Dipton				120	2	(33)	90

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
Drummond	General	Various	Drummond General Purpose	11	-	-	11
Drummond	Recreation Reserve	Community Services	Drummond Reserves Committee	12	1	-	14
Council Created - Special Reserves Drummond				23	2	-	25
Edendale	Cemetery	Community Services	Edendale Cemetery	14	-	(9)	5
Edendale	Community Centre	Community Services	Edendale Hall	178	-	1-	179
Edendale	Grant Hall Upgrade	Community Services	Edendale Hall Upgrade	-	-	-	-
Edendale	Pool	Community Services	Edendale Pool	1	-	-	1
Edendale-Wyndham	Footpaths	Roads and Footpaths	Footpaths	1	-	-	1
Edendale-Wyndham	General	Various	General Purpose	68	-	(15)	53
Edendale-Wyndham	Stormwater	Stormwater	Stormwater	404	13	-	417
Wyndham	Community Centre	Community Services	Wyndham Community Centre	-	-	-	-
Council Created - Special Reserves Edendale				665	14	(23)	655
Five Rivers	Community Centre	Community Services	Five Rivers Hall	16	-	(14)	2
Council Created - Special Reserves Five Rivers				16	-	(14)	2
Fortrose	Community Centre	Community Services	Fortrose Hall	2	-	-	2
Council Created – Special Reserves Fortrose				2	-	-	2
Garston	Special Projects	Various	Garston General Purpose	24	1	-	25
Council Created - Special Reserves Garston				24	1	-	25
Gorge Road	Gorge Road General	Various	Gorge Road General Purpose	22	-	(5)	18
Council Created - Special Reserves Gorge Road				22	-	(5)	18

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
Hokonui	Community Centre	Community Services	Hokonui Community Centre	-	-	-	-
Council Created - Special Reserves Hokonui				-	-	-	-
Limehills	Hall Improvement	Community Services	Limehills Hall	-	-	-	-
Limehills	General	Various	Limehills General Purpose	7	3	-	10
Limehills	Stormwater	Stormwater	Limehills Stormwater	53	2	-	55
Council Created - Special Reserves Limehills				60	5	-	65
Longbush	Community Centre	Community Services	Longbush Community Centre	-	-	-	1
Council Created - Special Reserves Longbush				-	-	-	1
Lumsden	Footpaths	Roading and Footpaths	Lumsden Footpaths	(2)	4	-	2
Lumsden	General	Various	Lumsden General Purpose	71	3	(9)	65
Lumsden	Property Sales	Community Services	Lumsden General Purpose	-	-	-	-
Lumsden	Stormwater	Stormwater	Lumsden Stormwater	67	1	-	68
Lumsden	Community Centre	Community Services	Lumsden Community Centre	-	-	-	1
Council Created - Special Reserves Lumsden				136	8	(9)	136
Manapouri	Fraser's Beach	Community Services	Fraser's Beach Reserve	5	-	-	5
Manapouri	General	Various	Manapouri General Purpose	48	12	(25)	36
Manapouri	Community Centre	Community Services	Manapouri Community Centre	17	1	-	18
Manapouri	Swimming Pool Area	Community Services	Manapouri Pool	21	3	-	24
Council Created - Special Reserves Manapouri				91	17	(25)	83
Mararoa/Waimea Ward	Mararoa/Waimea Ward	Various	Mararoa/Waimea Ward	284	4	(264)	25

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
Council Created - Special Reserves Mararoa/Waimea Ward-				284	4	(264)	25
Mataura Island	Community Centre	Community Services	Mataura Island Community Centre	5	-	-	5
Council Created - Special Reserves Mataura Island				5	-	-	5
Matuku	Rural WS General	Water Supply	Matuku Water	5	-	(5)	-
Council Created - Special Reserves Matuku				5	-	(5)	-
Menzies Ferry	Community Centre	Community Services	Menzies Ferry Community Centre	4	-	-	4
Council Created - Special Reserves Menzies Ferry				4	-	-	4
Mokoreta/Redan	Community Centre	Community Services	Mokoreta/Redan Community Centre	15	-	(6)	9
Council Created - Special Reserves Mokoreta/Redan				15	-	(6)	9
Mossburn	General	Various	Mossburn General Purpose	108	-	(4)	104
Mossburn	Community Centre	Community services	Mossburn Community Centre	(6)	-	-	(6)
Council Created - Special Reserves Mossburn				102	-	(4)	98
Nightcaps	McGregor Park	Community Services	Nightcaps McGregor Park	96	9	(54)	50
Nightcaps	Community Centre	Community Services	Nightcaps Community Centre	8	-	-	8
Nightcaps	General	Various	Nightcaps General Purpose	21	1	-	21
Nightcaps	Stormwater	Stormwater	Nightcaps Stormwater	2	-	-	2
Council Created - Special Reserves Nightcaps				126	10	(54)	82
Ohai	Community Centre	Community Services	Ohai Community Centre	11	-	(6)	6
Ohai	General	Various	Ohai General Purpose	122	3	(20)	105
Ohai	Stormwater	Stormwater	Ohai Stormwater	154	5	-	159
Council Created - Special Reserves Ohai				287	9	(26)	269

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
Orawia	Community Centre	Community Centres	Orawia Community Centre	14	-	-	14
Council Created - Special Reserves Orawia				14	-	-	14
Orepuki	General	Various	Orepuki General Purpose	19	1	-	20
Orepuki	Community Centre	Community Services	Orepuki Community Centre	12	1	-	13
Council Created - Special Reserves Orepuki				31	1	-	32
Oreti	Community Centre	Community Services	Oreti Community Centre	9	1	-	10
Council Created - Special Reserves Oreti				9	1	-	10
Otapiri/Lora	Community Centre	Community Services	Otapiri/Lora Community Centre	41	1	-	42
Council Created - Special Reserves Otapiri/Lora				41	1	-	42
Otautau	Baths	Community Services	Otautau Pool	24	5	-	28
Otautau	Brightwood Develop		Otautau Financial Contribution	16	-	-	16
Otautau	CB Conference	District Leadership	Community board conference	6	-	-	6
Otautau	Forestry	Community Services	Holt Park Forestry	154	-	(50)	104
Otautau	General	Various	Otautau General Purpose	16	1	(9)	8
Otautau	Stormwater	Stormwater	Otautau Stormwater	250	-	(8)	243
Otautau	Community Centre	Community Services	Otautau Community Centre	28	1	-	29
Otautau	Bowling Club	Community Services	Otautau Bowling Club	1	-	-	1
Council Created - Special Reserves Otautau				495	6	(67)	435
Riversdale	Fire Bore	Community Services	Riversdale General Purpose	-	-	-	-

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
Riversdale	General	Various	Riversdale General Purpose	24	1	(9)	16
Council Created - Special Reserves Riversdale				24	1	(9)	16
Riverton/Aparima	Cemetery Maintenance	Community Services	Riverton Cemeteries	60	-	-	60
Riverton/Aparima	Doc Profits Lib Sale	Community Services	Riverton Projects	66	2	-	69-
Riverton/Aparima	General	Various	Riverton General Purpose	413	10	(174)	249
Riverton/Aparima	Riverton Harbour General	Community Services	Riverton Harbour	29	7	-	36
Riverton/Aparima	Parks & Res Develop	Community Services	Riverton Parks and Reserves	28	1	-	29
Riverton/Aparima	Property Sales	Community Services	Riverton General Purpose	233	-	(100)	133
Riverton/Aparima	War Memorial	Community Services	Riverton War Memorial	12	-	-	13
Riverton/Aparima	Stormwater	Stormwater	Riverton Stormwater	113	54	(10)	157
Riverton/Aparima	Taramea Bay/Rocks Development	Community Services	Taramea Bay Foreshore	33	1	(25)	9
Riverton/Aparima	Taramea Howells Point	Community Services	Taramea Howells Point	22	-	(3)	20
Riverton/Aparima	Property	Community Services	Riverton General Purpose	7	7	-	13
Council Created - Special Reserves Riverton/Aparima				1,017	81	(311)	787
Ryal Bush	Community Centre	Community Centres	Ryal Bush Community Centre	7	-	-	7
Council Created - Special Reserves Ryal Bush				7	-	-	7
SIESA	Operations	SIESA	SIESA Operations	301	-	(416)	(115)
Council Created - Special Reserves SIESA				301	-	(416)	(115)
Stewart Island	General	Various	Stewart Island General Purpose	36	7	-	43

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
Stewart Island	Waste Management	Community Services	Stewart Island General Purpose	30	1	-	31
Stewart Island	Jetties	Community Services	Stewart Island Jetties	256	-	(32)	224
Council Created - Special Reserves Stewart Island/Rakiura				322	8	(32)	298
Te Anau	Te Anau Carpark Res	Community Services	Te Anau General Purpose	25	1	-	26
Te Anau	Cemetery Improvements	Community Services	Te Anau Cemetery	2	-	(2)	-
Te Anau	General	Various	Te Anau General Purpose	538	107	(290)	355
Te Anau	Luxmore	Community Services	Luxmore Subdivision	1,079	40	-	1,118
Te Anau	Te Anau Airport Manapouri	Community Services	Te Anau Airport Manapouri	116	81	-	197
Te Anau	Rural WS General	Water Supply	Te Anau Water	2	-	-	2
Te Anau	Stormwater	Stormwater	Te Anau General Purpose	481	16	-	497
Te Anau	Sandy Brown Loan	Wastewater	Loan to Ratepayers	(8)	8	-	-
Council Created - Special Reserves Te Anau				2,235	251	(292)	2,194
Thornbury	Community Centre	Community Services	Thornbury Community Centre	-	1	-	1
Thornbury	General	Various	Thornbury General Purpose	7	-	(7)	-
Council Created - Special Reserves Thornbury				7	1	(7)	-
Tokanui	Community Centre	Community Services	Tokanui Community Centre	7	-	-	8
Tokanui	General	Various	Tokanui General Purpose	49	4	-	52
Council Created - Special Reserves Tokanui				56	4	-	60
Tuatapere	Water Meridian Contract	Various	Tuatapere General Purpose	7	-	-	7

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
Tuatapere	Community Centre	Community Services	Tuatapere Community Centre	16	1	-	17
Tuatapere	General	Various	Tuatapere General Purpose	280	9	(30)	259
Tuatapere	Property	Community Services	Tuatapere General Purpose	3	-	-	3
Tuatapere	Waiau River Collection	Water Supply	Tuatapere Waiau River	1	-	-	1
Ward	Pool	Community Services	Tuatapere Ward Pool Rate	12	1	-	13
Council Created - Special Reserves Tuatapere				319	11	(30)	300
Tussock Creek	Community Centre	Community Services	Tussock Creek Community Centre	(1)	-	-	(1)
Council Created – Special Reserves Tussock Creek				(1)	-	-	(1)
Waianiwa	Community Centre	Community Services	Waianiwa Community Centres	17	-	-	17
Council Created - Special Reserves Waianiwa				17	-	-	17
Waiau/Aparima Ward	General	Various	Waiau/Aparima Ward General Purpose	268	5	-	273
Waiau/Aparima Ward	Cosy Nook	Community Services	Cosy Nook General Purpose	21	4	-	25
Waiau/Aparima Ward	Hirstfield Reserve	Community Services	Hirstfield Reserve General Purpose	21	3	-	24
Waiau/Aparima Ward	Arboretum Reserve	Community Services	Arboretum Reserve	12	-	-	12
Waiau/Aparima Ward	Wairio Cemetery	Community Services	Wairio Cemetery	54	2	(5)	51
Waiau/Aparima Ward	Wairio Town General	Various	Wairio General Purpose	5	-	-	5
Waiau/Aparima Ward	Wairio Reserve	Community Services	Wairio Reserve	7	-	-	7
Waiau/Aparima Ward	Takitimu Pool	Community Services	Takitimu Pool	22	1	-	23

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
Waiau/Aparima Ward	Calcium Cemetery	Community Services	Calcium Cemetery	18	1	-	18
Council Created - Special Reserves Waiau/Aparima				429	15	(5)	439
Waihopai/Toetoes Ward	Waihopai/Toetoes Ward	Various	Waihopai/Toetoes Ward	63	3	(69)	(3)
Council Created - Special Reserves Waihopai/Toetoes Ward				63	3	(69)	(3)
Waikaia	Dickson Park	Community Services	Waikaia General Purpose	14	1	-	15
Waikaia	General	Various	Waikaia General Purpose	93	4	-	97
Waikaia	Museum Donations	Various	Waikaia Museum Funding	5	2	-	7
Waikaia	Refuse Removal	Solid Waste	Waikaia General Purpose	10	-	-	10
Waikaia	Stormwater	Stormwater	Waikaia Stormwater	108	3	-	111
Council Created - Special Reserves Waikaia				230	11	-	241
Waikawa/Niagara	Community Centre	Community Services	Waikawa/Niagara Community Centres	18	-	(17)	1
Council Created - Special Reserves Waikawa/Niagara				18	-	(17)	1
Waitane Glencoe	Recreation Reserve	Community Services	Waitane Glencoe Reserves Committee	1	-	-	1
Council Created - Special Reserves Waitane Glencoe				1	-	-	1
Wallacetown	General	Various	Wallacetown General Purpose	197	6	(11)	192
Wallacetown	Stormwater	Stormwater	Wallacetown General Purpose	20	1	-	21
Council Created - Special Reserves Wallacetown				217	7	(11)	213
Winton	Community Centre	Community Services	Winton Community Centres	9	-	-	9
Winton	General	Various	Winton General Purpose	243	5	(166)	82
Winton	Medical Centre	Community Services	Winton Medical Centre	146	24	-	169
Winton	Multi Sports	Community Services	Winton Sports Complex	6	-	-	6

Reserves	Business Unit	Activity to which it relates	Purpose	Forecast Opening Balance 1/7/2019 (\$000)	Deposits In (\$000)	Withdraws Out (\$000)	Forecast Closing Balance 30/6/2020 (\$000)
Winton	Property Sales	Community Services	Winton General Purpose	304	36	(228)	111
Winton	Res Capital Development	Community Services	Winton General Purpose	104	4	-	107
Winton	Stormwater	Stormwater	Winton Stormwater	3	1	-	4
Council Created - Special Reserves Winton				814	70	(394)	489
Winton/Wallacetown Ward	Winton/Wallacetown Ward	Various	Winton/Wallacetown Ward	417	13	(12)	419
Council Created - Special Reserves Winton/Wallacetown Ward				417	13	(12)	419
Woodlands	General	Various	Woodlands General Purpose	72	2	(38)	36
Woodlands	Septic Tank Rates	Wastewater	Woodlands Septic Tank Cleaning	8	-	(1)	8
Council Created - Special Reserves Woodlands				80	2	(39)	44
Total Council Created - Special Local Reserves				9,448	573	(2,217)	7,804
Total Council Created - Special Reserves				25,504	8,504	(9,147)	24,861
TOTAL RESERVE FUNDS				40,811	8,574	(9,705)	39,681



ANNUAL PLAN

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