



ANNUAL PLAN

SOUTHLAND DISTRICT COUNCIL

2023/2024

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Welcome

to Southland District Council's Annual Plan 2023/2024

Council's major planning document is the Long Term Plan 2021-2031, titled It's time, Southland/Murihiku.

The plan sets out Council's planned priorities and spending for 10 years from 2021, with more detail for the first three years.

A long term plan (LTP) is produced every three years and in between an annual plan provides an update to the LTP.

This annual plan highlights changes to the work programme for year three of the current LTP (2021/2031), the reasons for the changes and the impact on rates.





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 Council's Long Term Plan 2021-2031 (LTP, or 10 Year Plan) and why these changes are necessary
- co-ordinate Council's resources and decision-making
- be accountable to the community, and
- give residents the opportunity to take part in Council's major decisions

To fully understand this annual plan, you may find it helpful to read it alongside the Long Term Plan 2021-2031, which contains a detailed explanation of Council's work programme.

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



Copies of the LTP can be viewed at Council's office at 15 Forth Street, Invercargill, at any of our public libraries, our area offices or on our website – southlanddc.govt.nz



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 LTP.

The purpose of Council is:

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

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 process ensures the organisation is able to operate in the best interests of the District.

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

Kia ora

This plan is about continuing to get the important work done that we'd signalled in our Long Term Plan (LTP), and we're pleased with what our team is achieving in what is a difficult economic environment.

Replacing the district's infrastructure remains our main priority, and this Annual Plan reflects that we are holding true to that line.

2023/2024 is year three of the Long Term Plan (LTP) we presented in 2021 for the following 10 years up to 2031. The Annual Plan records any variations in year three from what we'd planned in the LTP, and it records that we're on track.

The average residential rates rise of 7.61% is just over 2% from the 5.75% we predicted for year three of the LTP. Most of that is due to factors outside our control. A 2% variation sits well within the consumer price index inflation rate of 6.73% in the year to March 2023.

We understand that any increase in rates is going to hurt. We're feeling it too, with costs rising for the work we committed to in our LTP in 2021. The net result is that the money we budgeted on spending nearly three years ago is not going as far as it did then.

In roading, as an example, the money that would have previously paid for 8km of programmed pavement rehabilitation might actually get us closer to 6km now that the increased price of bitumen and other costs are factored in. Those inflationary pressures apply to every metre of road, every bridge, every water pipe and every community facility in the \$2.2 billion of infrastructure assets SDC manages on your behalf.

Nevertheless, with the money available we are planning around 4.9km of road rehabilitations, 585,00m³ of road reseals and eight bridge replacements in the coming 12 months, which we think is a good result.





A message from Mayor Rob Scott and chief executive Cameron McIntosh

In 2021 we charted a journey of replacing ageing infrastructure and received positive feedback from ratepayers about this course of action in the formal consultation we carried out during development of the LTP. With that endorsement we embarked on our current cycle of asset renewal.

There's a lot of work ahead, and as we all know costs have risen dramatically in recent years. Additionally, there have been other external pressures including delays in supply of materials.

However, as much as we can't afford to replace infrastructure as fast as we would like to, neither can we afford to stop doing it. This would create a broken network and an unaffordable cost burden on future generations to fix it. So our challenge is always to strike the right balance: do as much work as we can with the money we have, and prioritise work as best we can in areas where the need is greatest.

Our nine community boards are crucial to the relationship between Council and the people who live in Southland district.

We are heartened by how this interaction is working since the new triennium of community board members were elected last October. It has been important for us to get to know our new boards and to understand the range of different views they bring to the table. We are incredibly optimistic about how this will pan out over the coming months.

There is a positive vibe evident in the community boards, and a sense that they want to take the bull by the horns and get things done for their communities. We see this year as continuing to build on delivering through the community boards. We'd like to see them thrive.

The coming year will also see more Council meetings being held in the district. This new way of doing things is designed to give more people in the district greater access to the engine room of our democratic process – the councillors getting down to business. We trust that if you have an issue that is significant to you that you will take the opportunity to present to councillors in person during one of their regular meetings.

The year ahead is not without its challenges.

At the time of writing this there is still uncertainty over the three waters (now called affordable waters) reform programme. We understand waters assets will remain with Council for a bit longer, but at this time we have no solid information on the longer-term shape of three waters delivery.

Likewise, government reforms of the Resource Management Act and the future for local government itself pose uncertainties and, in the RMA space, multiple layers of complexity as the current RMA is split into three separate pieces of legislation.

In the coming 12 months we anticipate progress on several major projects, including the development of Te Anau's town centre, lakefront and harbour as part of the wider Milford Opportunities project; preliminary work on the replacement of Stewart Island/Rakiura's Golden Bay wharf; and further steps towards the development of an Edendale to Wyndham walking track.

Meanwhile, we are continuing a major body of work across the organisation on climate change adaptation and mitigation. This will be a key focus for us as we develop our 2024-2034 Long Term Plan.

There is much to do and much to look forward to in 2023/2024, and we're keen to get on with the job.

Cameron McIntosh
CHIEF EXECUTIVE

Rob Scott
MAYOR

Executive SUMMARY

In the LTP we talked about the need to invest in our roads and bridges to ensure our levels of service are meeting safety and performance standards that Southlanders expect and deserve.

We are working hard to continue on that path of investing in our critical infrastructure despite the challenges of increasing costs and supply demands. There are some minor changes to our LTP workplan this year and these are listed on the following pages.





Impact of Waka Kotahi **Funding CHANGES**

During the LTP, Council consulted on an increased roading and bridging work programme so we could continue to provide existing levels of service across the network during the next 10 years.

The first three years of this works programme proposed about \$100 million in work to be completed, with 52% funded by Waka Kotahi NZ Transport Agency and 48% funded from rates. Support for and against the increases was reasonably even across the submissions. However, very few submitters wanted to see decreases in levels of service. Council made the decision to undertake the proposed programme of work outlined given the vital nature of the network to our communities.

Following Council's deliberations on the LTP, Council was informed by Waka Kotahi that the full programme of works was unable to be funded in the first three years of the plan. As a result, some of the programmed works for the first three years were moved to begin in 2024.

In August 2021, Waka Kotahi advised Council of its three-year funding in the National Land Transport Plan. The result was an overall increase to the roading programme of about \$5 million, compared with budgets adopted in June for the first three years of the LTP.

As stated above, both road rehabilitations and bridges were key issues highlighted through the formal consultation process on the LTP. Council has a good understanding of the community views through that feedback.



Rates INCREASE

Council is budgeting for a residential rates rise ranging from 4% to 12% in this annual plan.

The rates changes will affect townships throughout the district differently depending on a range of factors, including the type of property, its location, the services provided in respective areas, and the capital value of the property.

Average rate rises for other types of properties, such as farming, forestry and commercial, range between 1.7% and 9.6%.





Overall total rates are budgeted to increase by \$4.5 million, or 7.61%, over the previous year. The increase is higher than what we had projected in our LTP and is mainly the result of:

- higher interest costs on loans to complete capital works projects, particularly for water and sewerage (\$1.2 million)
- an increase in overall waste costs (\$800,000)
- the removal of reserve subsidies for sewerage used to reduce rates during the Covid-19 downturn (\$1 million).
- \$558,000 for roading as a result of the inclusion of an allowance for inflation as well as the increased road rehabilitation programme
- \$250,000 of additional rates due to increased funding of depreciation.

Because sewerage, water and rubbish are mainly provided in townships, these cost increases affect residential households the most.

The key financial variances between this plan and year three of the LTP include:

- operating deficit of \$9.2 million - \$4.4 million more than indicated in the LTP
- revenue up \$10.9 million, from a planned \$91.9 million to \$102.8 million
- operating expenditure up \$15.3 million, from a planned \$96.7 million to \$112 million

Staff assessed the Annual Plan 2023/2024 against the significance and engagement policy and year three of the LTP to ascertain if any significant variations have occurred that would require consultation.

While the total rate increase is above what was projected in the LTP, given that it is due to a mix of inflationary costs as well as a planned move away from using reserves to reduce rates, the variations are not considered to be significant enough to require formal consultation.

Information sheets have been made available to ratepayers and residents throughout the district in our area offices, and online.



Legislative CHANGES

Affordable waters reform programme (formerly three waters)

Responsibility for three waters currently sits with 67 different councils across the country. Households pay for water services through their council rates. These services include:

1. Drinking water

- water that flows from our taps, from water sources and council supply networks.

2. Wastewater

- water that has been used for cooking, bathing, washing or flushing our toilets.

3. Stormwater

- rainwater that is collected in pipes, drains, green infrastructure or overland flow paths to manage flooding and pollution of streams, rivers and coastal waters.

In early April 2023, the government decided on changes to the affordable water services reform (formerly three waters) programme. These changes included increasing the number of new water services entities from four to 10 in order to strengthen local representation and voice.

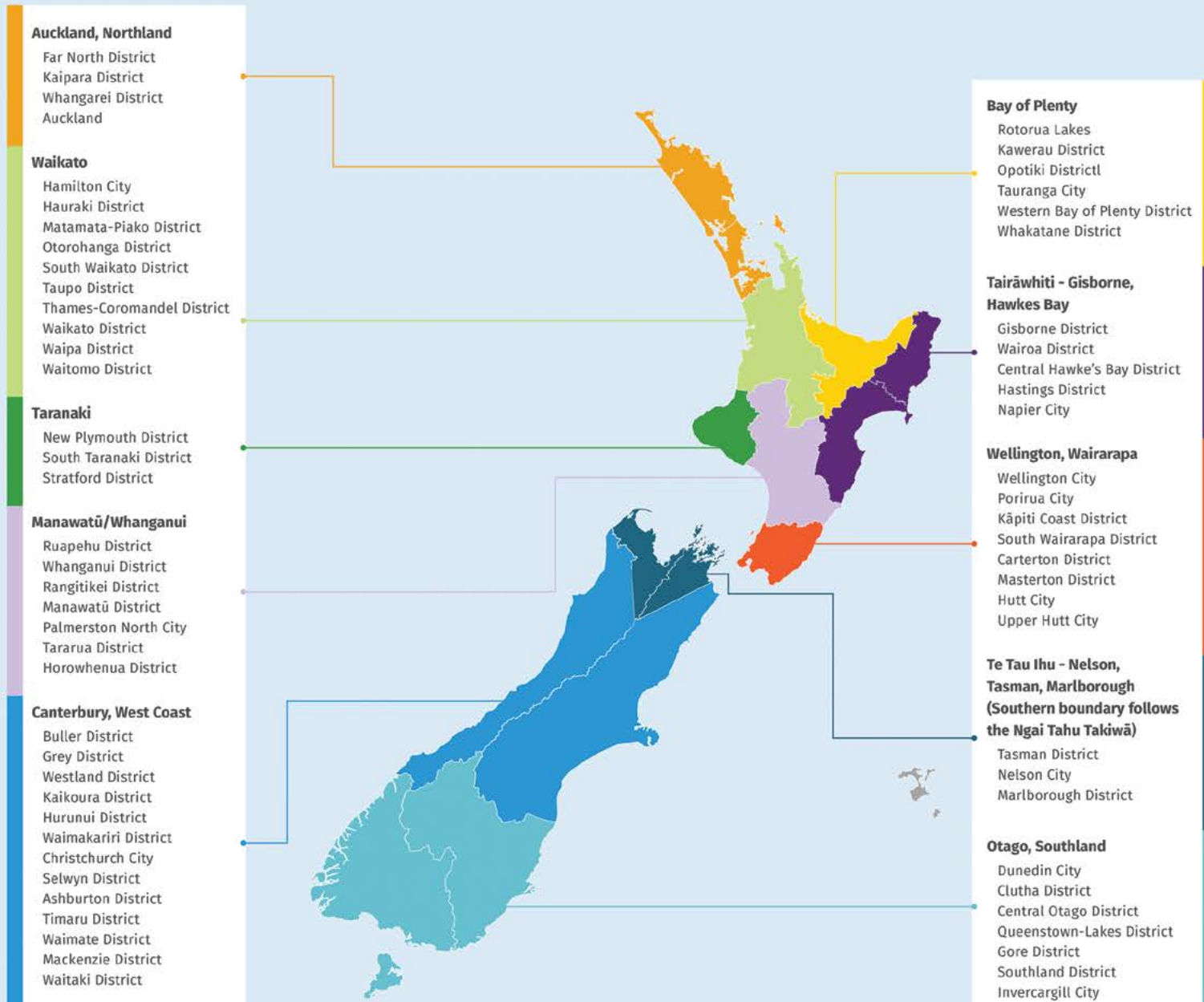
The government also decided to change the establishment date of the entities, with the new entities going live sequentially from early 2025, with this process to be completed by 1 July 2026 at the latest. Southland district will be part of the Otago/Southland entity. The entities will be owned by local councils on behalf of the public, but will be operationally and financially independent from them.

The government intends introducing and passing legislation to implement these changes and associated matters before the 2023 general election. This will give councils and their water services staff certainty for planning and employment purposes and to allow our work to set up the new entities to continue.

The Water Services Legislation Bill and The Water Services Economic Efficiency and Consumer Protection Bill, which are both currently before parliament, are largely unaffected by the changes to the number and boundaries of entities and their go-live date. These bills will continue their progress through parliament on their current timetable.



WATER SERVICE ENTITIES



Resource Management Act reform

It is proposed to replace the current resource management system with three new acts:

Natural and Built Environments Act (NBA),

Spatial Planning Act (SPA)

Managed Retreat and Climate Change Adaptation Act (CAA).

The objectives of the reforms are to:

1. Protect and where necessary restore the natural environment, including its capacity to provide for the wellbeing of present and future generations.
2. Better enable development within environmental biophysical limits including a significant improvement in housing supply, affordability and choice, and timely provision of appropriate infrastructure, including social infrastructure.
3. Give effect to the principles of Te Tiriti o Waitangi to provide greater recognition of te ao Māori, including mātauranga Māori.
4. Better prepare for adapting to climate change and risks from natural hazards as well as mitigating the emissions that contribute to climate change.
5. Improve system efficiency and effectiveness, and reduce complexity, while retaining appropriate local democratic input.





The Spatial Planning Act (SPA)

The SPA will provide for long-term, co-ordinated regional planning.

Regions will be required to provide 30-year regional spatial strategies to guide major strategic decisions about land use and environmental protection. The SPA will link with other legislation important to natural and built environments, including the Local Government Act 2002, and the Land Transport Management Act 2003.



The Natural and Built Environments Act

The NBA will set out the rules for land use and resource allocation in a region. Regions will be required to provide a natural and built environment plan (NBE plan), which will replace more than 100 district and regional plans in the current system. It will focus on positive outcomes for both our natural and built environments.

The NBA will also provide a national planning framework that will draw together more than 20 current pieces of national direction. It is anticipated that this will provide consistency and mean a stronger and more active role in the new system for central government.



The Climate Change Adaptation Act

The CAA will support New Zealand's response to the effects of climate change. It will address the complex legal and technical issues associated with managed retreat and with funding and financing adaptation.

Local government REVIEW

On 23 April 2021 the Minister of Local Government established a review into the Future for Local Government.

The overall purpose of the review is, as a result of the cumulative changes being progressed as part of the government's reform agenda, to identify how our system of local democracy and governance needs to evolve over the next 30 years, to improve the wellbeing of New Zealand communities and the environment, and actively embody the Treaty of Waitangi partnership.

In September 2022 the panel presented an interim report to the minister signalling the probable direction of the review and key next steps.

It then released its draft report on 28 October 2022. This draft report and recommendations were available for public consultation, which closed in February 2023. In June 2023, the panel was to present its final report to the minister.

Financial OVERVIEW

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 and all values are rounded to the nearest thousand dollars (\$000).





What you get for your rates

Every \$1 of your rates goes towards:



Transport - 0.3c



Community resources - 0.24c



Community leadership - 0.13c



Environmental services - 0.09c



Sewerage - 0.12c



Water supply - 0.1c



Stormwater - 0.02c

These figures are indicative only.

Individual properties will vary depending on the location, the local projects being funded and the services received.

Council is budgeting on average residential rates rises across the district ranging from 4% to 12% in its Annual Plan for 2023/2024.

Overall, total rates are budgeted to increase by \$4.5 million, or 7.61%, over the previous year (2022/2023).

The increase in rates is higher than what we projected in our Long Term Plan (LTP) for 2021-2031 and is mainly the result of:

- higher interest costs on loans to complete capital works projects (\$1.2 million)
- the removal of reserve subsidies for sewerage previously used to reduce rates during the Covid-19 downturn (\$1 million)
- an increase in overall waste costs (\$800 thousand)

Because sewerage, water and rubbish are mainly provided in townships, these cost increases will affect residential households the most.

The proposed rates changes will affect townships throughout the district differently, depending on the type of property, where it is, what services are provided in the area, and the capital value of the property.

Further details on the specific rate types are included in the funding impact statement (rates section) on page 98.

RATES COLLECTION BY ACTIVITY	Budget (\$000)	%
Community Leadership	8,469	13%
Community Resources	15,135	24%
Environmental Services	5,648	9%
Sewerage	7,599	12%
Stormwater	1,454	2%
Transport	18,746	30%
Water supply	6,641	10%
	63,693	100%



Funding of depreciation

Depreciation allocates the cost of an asset over its useful life and represents how much of an asset's value has been used. By funding depreciation, Council is collecting money to fund future replacement of the assets.

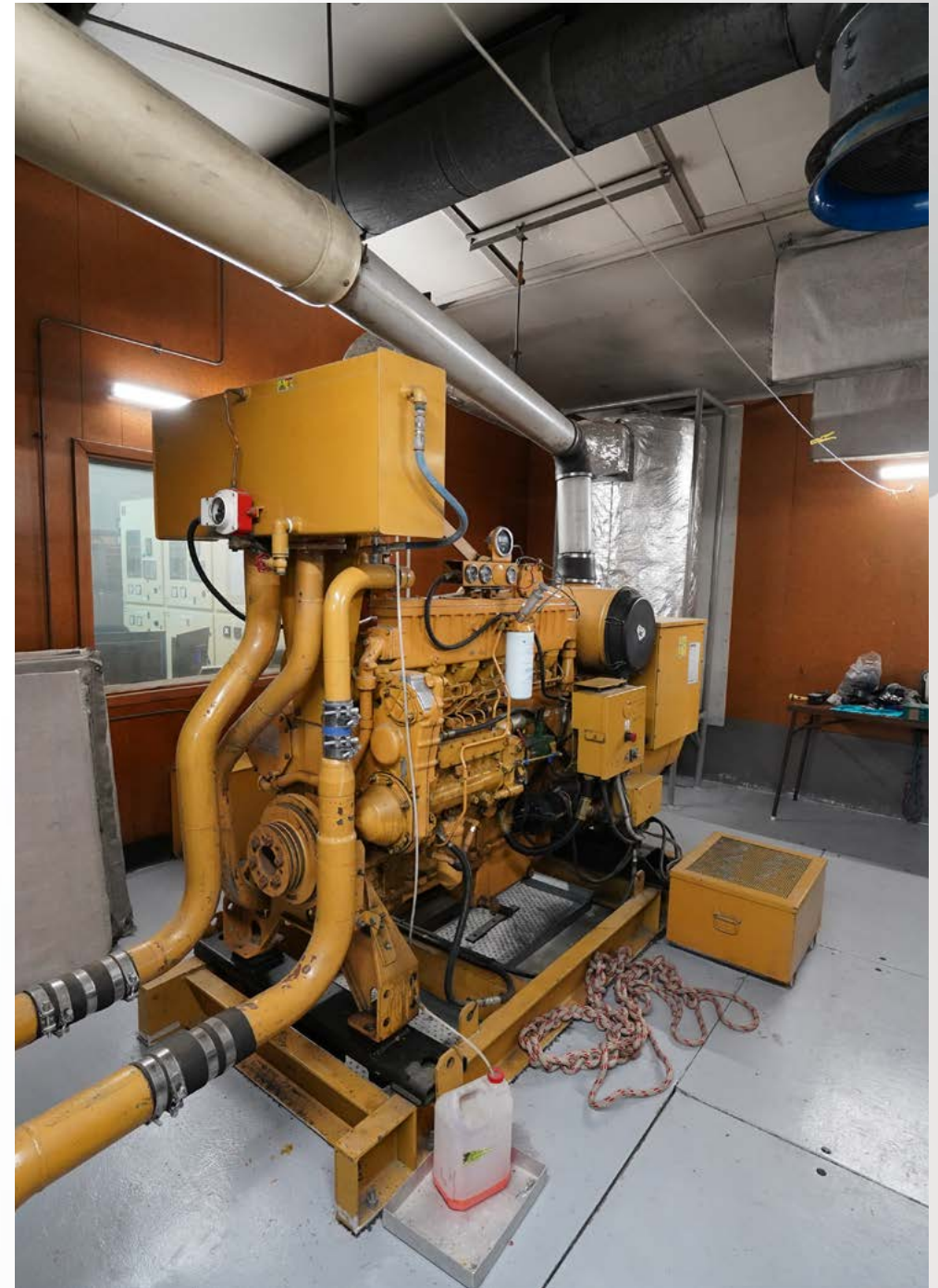
The Long Term Plan included the phased implementation of funding depreciation of our core infrastructure assets with our largest assets, roads and bridges, fully funded from 2024/2025 and water and sewerage fully funded from 2028/2029.

However, Council's annual revaluation in 2022 has increased the asset values by around \$523 million and annual depreciation by around \$8 million.

An additional \$3.75 million (6.34%) in rates funding would have been required to fund this additional depreciation, in order to maintain the 2021 LTP timeframe to fully fund depreciation. This would have increased rates from 7.61% to 13.95%, and compounded affordability issues for households in the current challenging economic climate with high inflation and cost of living increases.

Council has therefore decided to continue to rate only the amount of depreciation included in the Long Term Plan. This has resulted in roading funding 75% of depreciation instead of the planned 90%, and water and sewerage funding 45% instead of the planned 75%.

Council is still committed to fully funding depreciation over time; it will simply take longer to get to 100%. In addition, the decision to not adjust depreciation funding has increased the operating deficit, and will therefore also delay achieving the Balanced Budget benchmark, which was anticipated to be in 2024/2025 in the Long Term Plan.



Service **DELIVERY** How much Council needs to spend to deliver services

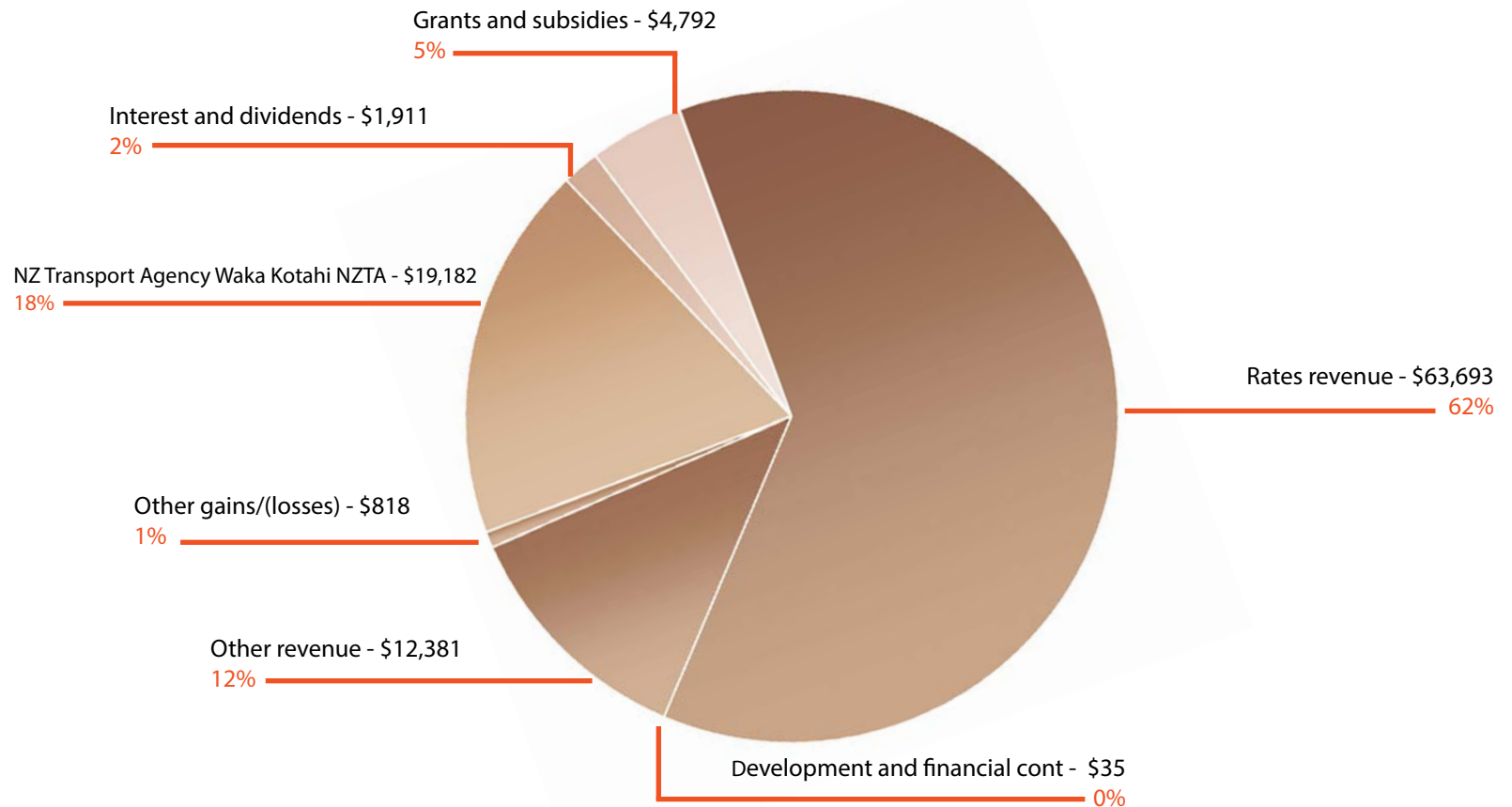


Revenue Sources for 2023/2024 (\$000)



Not all of Council's funding comes from rates.

Of the total revenue of \$102.8 million for 2023/2024, 62% comes from rates (\$63.7 million), with the remaining 38% coming from other sources as shown in the graph. Funding from Waka Kotahi NZTA makes up the main portion of this, followed by other revenue. Other revenue includes fees and charges received for services.

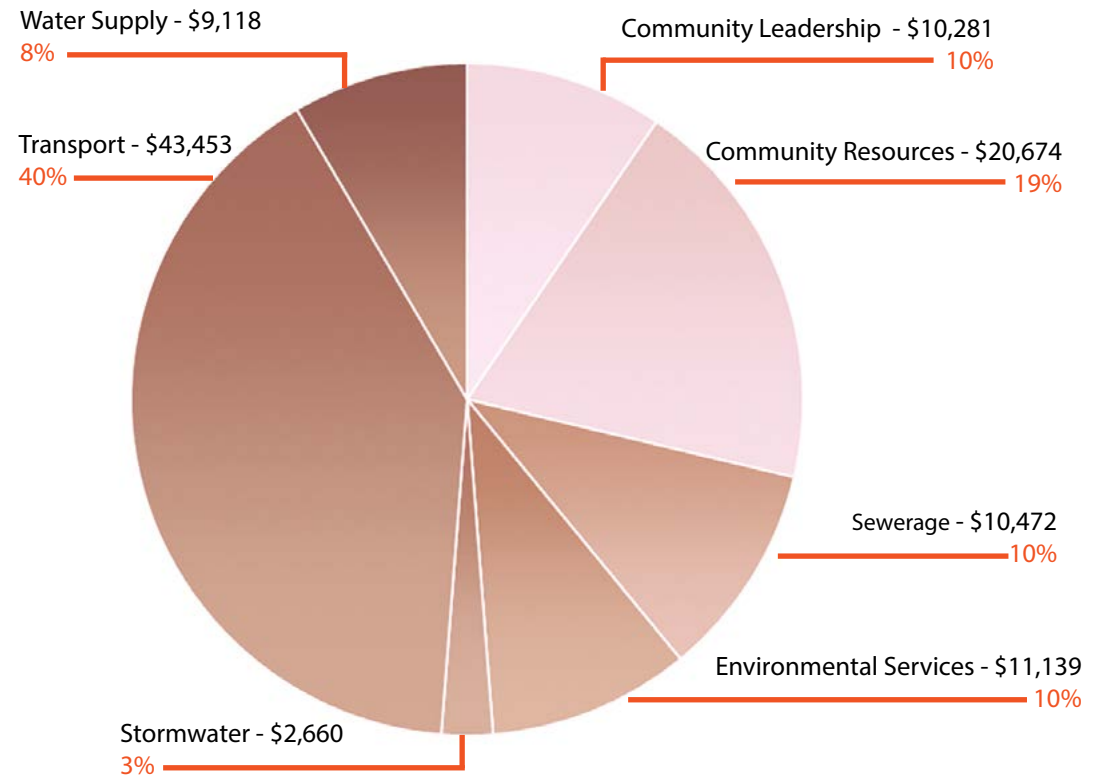




Operating Expenditure by activity for 2023/2024 (\$'000)



As outlined in the graphs, the majority of Council's expenditure (74% of capital expenditure and 57% of operating expenditure) is to provide key infrastructure such as roads, footpaths, water supply, wastewater and stormwater.

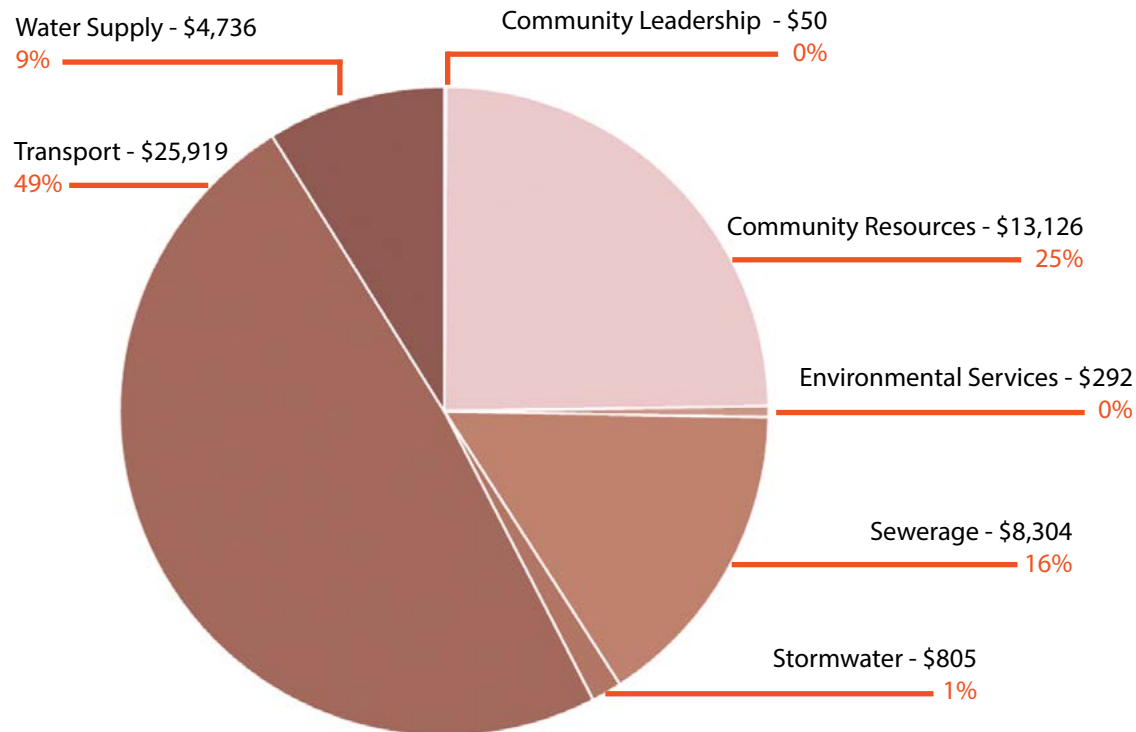


Capital Expenditure by activity for 2023/2024 (\$'000)



Council also has various corporate services, which have operating spend of \$4.3 million (total \$112 million) and capital spend of \$845 thousand (total \$54.1 million).

These corporate services are funded through internal charges which are spread over the seven activities.

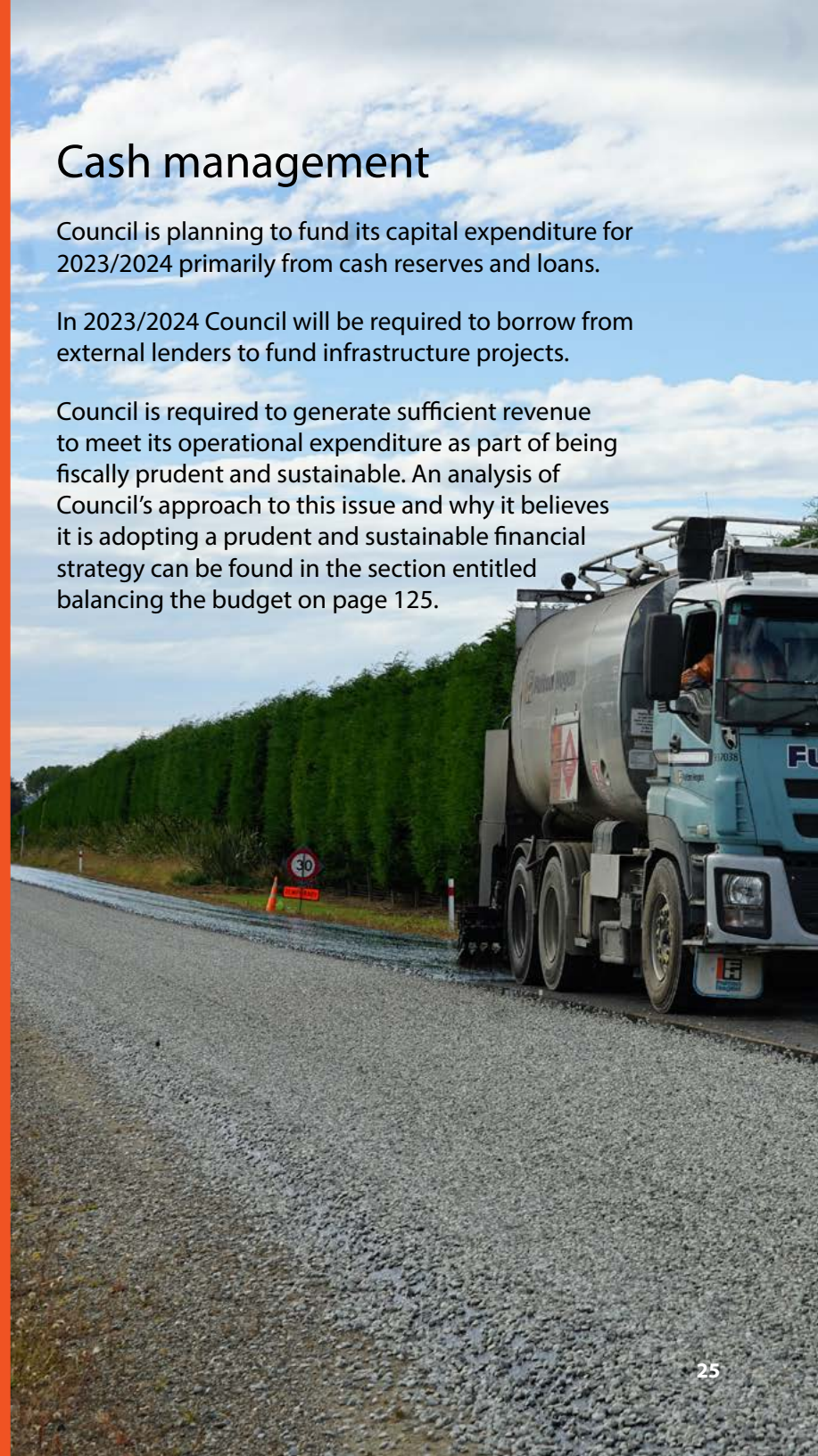


Cash management

Council is planning to fund its capital expenditure for 2023/2024 primarily from cash reserves and loans.

In 2023/2024 Council will be required to borrow from external lenders to fund infrastructure projects.

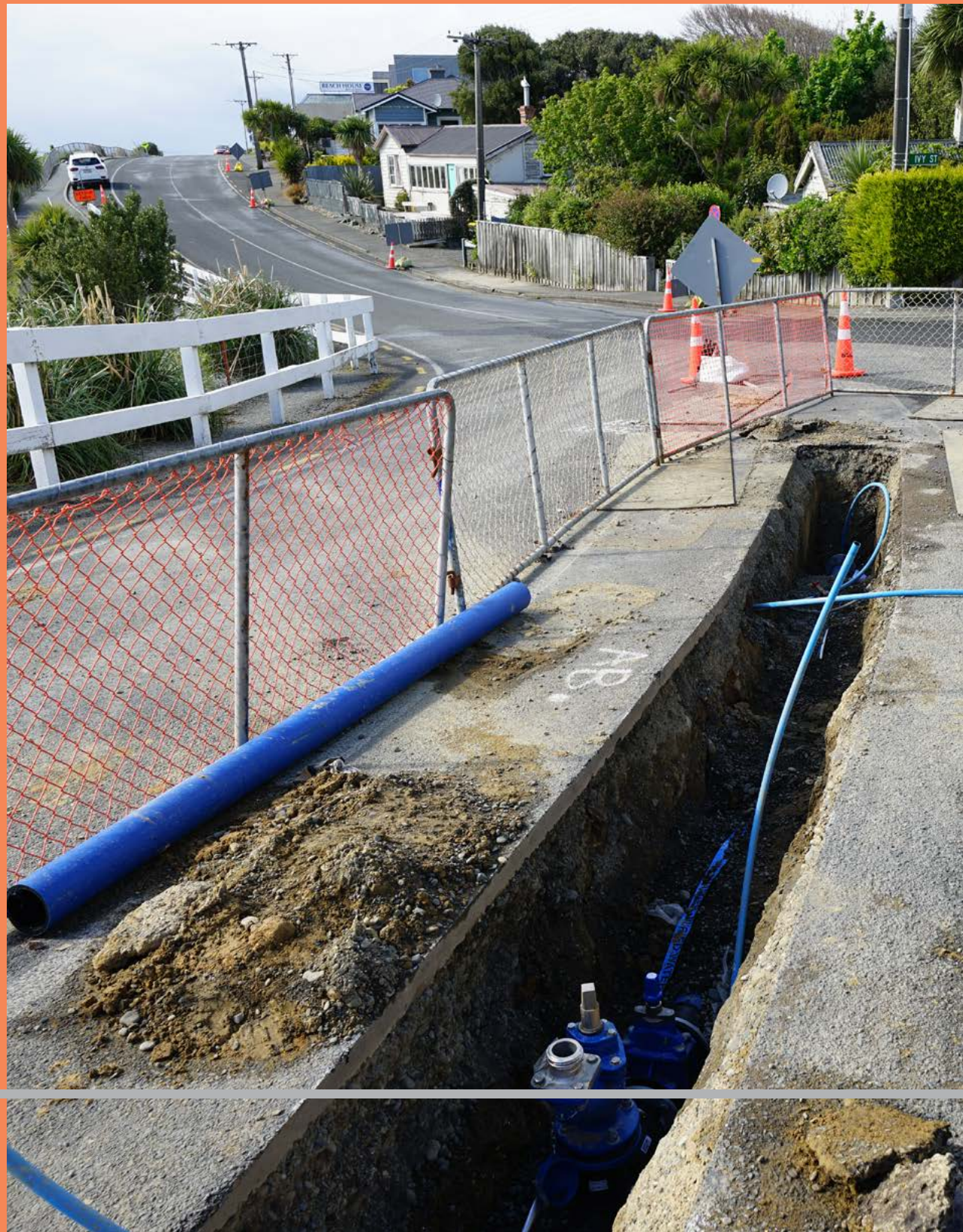
Council is required to generate sufficient revenue to meet its operational expenditure as part of being fiscally prudent and sustainable. An analysis of Council's approach to this issue and why it believes it is adopting a prudent and sustainable financial strategy can be found in the section entitled balancing the budget on page 125.



Annual Plan 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.

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.





Benchmark	Quantified Limit	Planned as per LTP 2023/2024	Met for LTP 2023/2024	Planned as AP 2023/2024	Met for AP 2023/2024
Rates affordability benchmark					
- Income	70%	67.5%	Yes	62%	Yes
- Increases	8%	5.75%	Yes	7.61%	Yes
Debt affordability benchmark - net debt	175%	78.9%	Yes	57.1%	Yes
Balanced budget benchmark	100%	95%	No	91.7%	No
Essential services benchmark	100%	114.1%	Yes	104.9%	Yes
Debt servicing benchmark	10%	2.25%	Yes	3.22%	Yes



Council forecast in the LTP that it would not meet the balanced budget benchmark in 2023/2024 and this has not changed. Council does not meet the balanced benchmark as a result of phasing in of depreciation funding.

Council forecast in the LTP that it would meet the balanced budget benchmark in 2024/2025. Subsequently, the annual revaluation in 2022 has increased the asset values by around \$523 million and annual depreciation by around \$8 million.

Council's decision to continue to rate only the amount of depreciation included in the LTP has increased the operating deficit, and will therefore also delay achieving the Balanced Budget benchmark.

Further details on this decision can be found in the Funding of Depreciation section on pg 21.



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 8%.

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.



Debt affordability benchmark

For this benchmark, Council's planned borrowings are compared with 175% of total revenue on borrowing contained in the Financial Strategy included in Council's 10 Year Plan.

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





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. See further commentary in the Balancing the budget statement on page 125.

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 its borrowing costs equal or are less than 10% of its revenue.



OUR ACTIVITIES

Part two: our activities

Council's work at a glance

We organise our work into seven activity groups. These are:

1. community leadership (including representation and advocacy, community and futures, community assistance)
2. community resources (including community facilities, community services, open spaces, waste services, Stewart Island Electrical Supply Authority)
3. environmental services (including environmental health, animal services, resource management, building solutions, emergency management)
4. stormwater
5. wastewater (including sewerage and the treatment and disposal of sewerage)
6. water supply
7. transport (including roading and footpaths, cycle trails, airport, water facilities)

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 Long Term Plan 2021-2031, It's Time, Southland/Murihiku.

Community leadership

Includes the following activities:

- representation and advocacy
- community and futures
- community assistance

This activity group encompasses four key services which are:

- **community-led development** – supporting collaborative partnerships with the community and key agencies/stakeholders
- **community planning** – planning effectively with the community and key stakeholders
- **community engagement** – connecting effectively with the community
- **community representation** – enabling democratic decision-making by, and on behalf of, communities

Why we do it

This activity encourages collaboration and partnerships so communities can achieve more, but also strengthens community connections, understanding and self-reliance. There are two key pillars that support the community leadership and governance concept as it is being implemented within the district.

These are:

1. a community-led development pillar that has 'place' as its central focus, with Council being one of a number of agencies supporting the development of each place or local community
2. a representative leadership pillar that encompasses the more traditional role of elected representatives as the identified political leaders within their community.

Representation and advocacy

Council encourages decision-making at a range of levels –centrally by Council and at local levels, through community boards and other subcommittees. It seeks input from young people in the district through the Youth Council and supports other representative groups such as the Milford Community Trust, Predator Free Rakiura and the Whakamana te Waituna Trust. Council plays an advocacy role, representing local interests to regional and central government and other relevant agencies, and is proactive in ensuring there is appropriate representation on national working

parties and organisations so that a southern and/or rural voice is heard. Key aspects of the activity include three-yearly elections for the mayor, councillors and community boards and six-yearly representation reviews to determine the representation structure.

Community futures (community development, engagement and planning)

Council supports collaborative partnerships with local community organisations and local community development opportunities, key national and regional agencies/stakeholders that support the district's communities and that add value to residents' quality of life and visitor experiences. At the regional level, Council invests in regional development initiatives through Great South, encompassing economic development, attracting business and providing and promoting quality visitor experiences.

Community assistance (grants and donations)

Council assists a number of groups by providing funding for a range of projects and activities that promote community well-being. Council has community partnership funds for all the community board areas and a District Initiative Fund that groups can apply to for projects that cover the whole district.

What is planned for the year?

Representation and advocacy

The governance team will continue to provide meeting support and governance advice to elected members, community board members and staff. The team will also undertake work to facilitate strong relationships being developed between elected members, and will ensure elected members have the skills, support and resources needed to perform their roles. The team will also provide to staff any required advice and training.

Larger projects that will be undertaken include engagement on an appropriate community governance structure and undertaking a formal representation review. Staff will also be seeking community/iwi input on whether the district should have Māori wards, and requesting Council to make a decision on the matter.

The team will be keeping elected members informed about the central government reform programme and ensuring that elected members participate and engage where appropriate.

Community and futures

The community leadership team continues to work very closely with Council's nine community boards to assist, connect and guide the boards through our systems and processes. This includes working across the other teams in Council to ensure community boards' views are considered in Council decisions.

The community partnership leaders are assisting community boards with embedding, implementing and reviewing their community board plans, which guide boards in their decision-making processes. Each plan has unique visions, outcomes and actions to be achieved.

The team will support the development work of the 2024-2034 Long Term Plan with the community boards.

We will continue to build community leadership, capability and capacity through workshops, based on community insights and voices, and exploring partnerships to deliver these workshops with community stakeholders.

We are working towards creating a newcomers' welcome plan, as part of the welcoming communities programme, following a series of community workshops and surveys.

The community leadership, strategy and policy and communications teams are co-ordinating our development of an arts and heritage strategy for the district.

The community leadership team is working alongside Invercargill City Council and Gore District Council, Cycling Southland and Active Southland to bring a mobile modular pump track to the region. It will be transported to communities across Southland and set up for use by cyclists, mountain bikers and BMX riders, and people on skateboards, scooters, roller skates or any another form of wheeled recreational transport.

The team will continue to support the delivery of the Better Off funding projects identified for the year for each of the nine community boards. The "better off" package is stated as being "an investment by the Crown into the future for local government and community wellbeing; and, in recognition of the significance to the local government sector (and the communities they serve) of the transfer of responsibility for water service delivery".

Community assistance

The community liaison officers will continue to manage, co-ordinate and process Council grants and government funding schemes, such as the Community Partnership Fund, District Initiatives Fund, Southland District Council Creative Communities New Zealand Scheme and the Sport New Zealand-Rural Travel Fund.

Key projects

There are no major capital expenditure projects for this activity.

Funding impact statement

Community leadership	2022/2023 AP (\$000)	2023/2024 LTP (\$000)	2023/2024 AP (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	7,744	7,946	7,867
Targeted rates	950	943	948
Subsidies and grants for operating purposes	115	115	120
Fees and charges	-	-	-
Internal charges and overheads recovered	554	571	523
Local authorities fuel tax, fines, infringement fees, and other receipts ¹	298	247	360
Total operating funding	9,662	9,823	9,818
<i>Applications of operating funding</i>			
Payments to staff and suppliers	3,933	4,024	3,970
Finance costs	4	1	2
Internal charges and overheads applied	2,658	2,594	3,038
Other operating funding applications	3,086	3,086	3,766
Total applications of operating funding	9,682	9,705	10,776
Surplus (deficit) of operating funding	(20)	117	(958)
<i>Sources of capital funding</i>			
Subsidies and grants for capital purposes	-	-	950
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	28	9	13
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	28	9	963
<i>Applications of capital funding</i>			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	82	37	50
Increase (decrease) in reserves	45	210	74
Increase (decrease) in investments	(120)	(120)	(120)
Total applications of capital funding	7	127	4
Surplus (deficit) of capital funding	20	(117)	958
Funding balance	-	-	-

¹ Includes all other operating funding from sources not identified above.

Funding impact statement – variations from LTP to Annual Plan budgets for 2023/2024

Subsidies and grant income is higher than what was planned in the LTP due to receiving \$950,000 of better off funding. Other operating funding applications is higher due to a portion of the grant income being distributed as grants to community groups, with the remainder being recognised as part of payments to staff and suppliers.

Payments to staff and suppliers has decreased due to lower staff costs as a result of a reduction in staff numbers in this activity.

Internal charges and overheads applied have increased due to the corporate overheads allocated to this activity.

Community resources

Includes the following activities:

- community facilities (including toilets, halls and libraries)
- community services (including cemeteries, community housing, library services and heritage and culture)
- open spaces (includes parks and reserves and streetscapes)
- waste services
- Stewart Island Electrical Supply Authority (SIESA).

What we do

Community facilities includes buildings and structures used by the community to participate in a range of activities and to access Council services.

Community services provides access for the community and visitors to our services and activities.

Open spaces manages 155 reserves throughout the district, varying in size, use, location and classification, as well as a number of beautification areas within townships.

Waste services manage rubbish and recycling options for households, business and industry, including ongoing waste minimisation and educational initiatives administered by WasteNet Southland, a joint committee across Southland councils.

SIESA generates and supplies electricity to consumers on Stewart Island/Rakiura. This activity also undertakes waste collection, ownership and operation of the Rakiura Resource Recovery Centre.

Why we do it

This group of activities provides funding or facilities that enable communities to participate in a range of recreational, educational, sporting, commercial and social/cultural activities. This helps communities to become more socially connected and active and makes Southland a desirable place to live.

Stewart Island/Rakiura electricity supply is important economically to support the operation of local businesses and industries, which in turn contributes to sustaining the local community.

What is planned for the year?

Community facilities (including toilets, halls and library buildings)

We are continuing to refurbish and replace public toilets as per the projects that have been included in the long term plan. The way in which we are now approaching the delivery has changed. Moving forward, we will spread these projects over two financial years with the planning and consenting happening in the first year and the delivery in the second year. The budgets for the projects will also be split across the two years.

We currently have a manual system for hiring halls across the district. To improve this process, we have been trialling an electronic booking system for a number of our halls with the intention that all halls will be migrated to an electronic platform. One of the issues that has to be addressed is getting an hourly rate set by the community boards through the fees and charges process. This is a step change from how they have set their fees in the past but still allows them to recover the same amount for a hall hire. It is envisaged that with the halls becoming more searchable the usage will increase. A programmed maintenance contract has been let to the market so that all of the halls will receive the same level of service in terms of their general maintenance.

Community services (including cemeteries, community housing, library services and heritage and culture)

Cemeteries

An electronic cemetery management system which will support the geographic information system (GIS) and genealogy searches will be installed in 2023. This is a whole new way of managing the cemeteries records and information by moving away from a paper-based manual system.

Community housing

We now have a tenancy officer who will be the first point of contact for our community housing tenants. The changes to the Residential Tenancies Act, including the healthy home requirements, have placed more responsibility on Council as the landlord. As a result, the tenancy officer role was created to ensure statutory compliance and an expectation by tenants and communities that Council does have some level of social responsibility to the tenants.

The programmed maintenance contract will incorporate the community housing units. We will also be reviewing the maintenance of the gardens and lawns at these units as they are currently the responsibility of the tenants and in some cases the ability to do this is not within their capacity. This

will provide a consistent level of service across the community housing units and make sure that the grounds are neat and tidy. Council is progressively bringing the units up to healthy homes standards to meet the government's deadline.

Libraries and customer services

A survey in the community is gathering information regarding use of our book bus, including routes, services, collection size and make-up. This data will be used as the foundation for a paper to Council with recommendations about the future mobile service.

The customer service team will be undertaking refreshers and training in requests for service and requests for information (RFS and RFI), to ensure optimal service is provided to ratepayers and visitors to Southland during any contact with us.

The library service will begin a feasibility study into the use of shelf-ready books (and other publications/products), investigating the potential for creating efficiency and a higher-quality service to the community.

Two and a half years ago, Council received medium term external funding to develop our library programmes. Over that time the programmes have gained in popularity and bring much needed joy, connection and increased community wellbeing for those who participate. These much loved programmes include Storywalk, Brick club, Wriggle and Rhyme, the holiday science program, visiting children's authors days and more. Through efficiency gains within current budgets we have managed to find enough funding to retain many of these programmes long term.

Open spaces (includes parks and reserves and streetscapes)

Work continues on upgrading playgrounds throughout the district. A recent assessment from an independent contractor identified some issues that needed to be addressed, but the number of issues is significantly reduced from the initial report three years ago. We are working with Active Southland to encourage activation of our open spaces. Community events have been held in some of our communities which have been well received. These activation events will continue.

The regional open spaces and places strategy that Southland District Council is partner to is currently being reviewed and will be brought back to Council for review and adoption.

The open spaces project is proceeding and as part of this there will be the opportunity for community groups to apply for funding for community-led projects that fit the open spaces criteria.

Information gathered across all of our open spaces will be integrated into our asset management system and used to inform the next long term plan.

Waste services

Staff continue to upgrade signage and tidy up recycling containers around the district. Most of these containers are located in public areas of townships so these upgrades give the containers a new lease of life. Instead of individual recycling signs on containers, “mixed recycling” signs have been chosen. This removes the uncertainty of what slot to put each item in.

The Ministry for the Environment has introduced more mandatory reporting on weight and type of waste being disposed of. We report monthly on tonnages of green waste disposed and quarterly for transfer stations.

Communities will continue to have access to recycling containers, transfer stations and kerbside collections that are readily available for public use. These facilities continue to receive upgrades when required to ensure they are easy to use and in good condition.

Council has entered into an agreement with Invercargill City Council to extend our recyclables acceptance contract for a further two years.

There are some changes to fees and charges. See fees and charges on page 126.

Stewart Island Electrical Supply Authority (SIESA)

Significant improvements will continue on asset management initiatives, including asset condition scoring, remaining useful life and asset renewal plans to ensure the asset and activity management plans match future financial management plans. Council remains committed to transitioning from diesel to future renewable energy generation. There are some changes to fees and charges. See fees and charges on page 126.

Key projects

There is work under way on the development of Te Anau’s town centre, lakefront and harbour as part of the wider Milford Opportunities project.

Work under way on the development of an Edendale to Wyndham walking track.

Community housing projects include replacing the roof on one set of units, and painting the exterior of another.

Waste services projects include:

- Wyndale Transfer Station upgrades including installing a 24/7 recycling container and a turnaround bay
- continued replacement of recycling container signs around the district
- continued investigations into closed landfill stability and the creation of management plans.

Funding impact statement

Community resources	2022/2023 AP (\$000)	2023/2024 LTP (\$000)	2023/2024 AP (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	7,542	7,795	8,032
Targeted rates	6,075	6,391	6,991
Subsidies and grants for operating purposes	93	93	801
Fees and charges	1,840	1,917	2,142
Internal charges and overheads recovered	2,851	2,966	3,086
Local authorities fuel tax, fines, infringement fees, and other receipts ¹	724	778	792
Total operating funding	19,125	19,941	21,844
<i>Applications of operating funding</i>			
Payments to staff and suppliers	13,075	13,262	15,234
Finance costs	335	308	396
Internal charges and overheads applied	5,123	5,001	5,735
Other operating funding applications	40	40	35
Total applications of operating funding	18,572	18,611	21,400
Surplus (deficit) of operating funding	553	1,330	444
<i>Sources of capital funding</i>			
Subsidies and grants for capital purposes	174	21	1,508
Development and financial contributions	-	35	35
Increase (decrease) in debt	3,700	10,134	11,148
Gross proceeds from sale of assets	86	97	123
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	3,960	10,287	12,813
<i>Applications of capital funding</i>			
Capital expenditure:			
- to meet additional demand	-	232	226
- to improve the level of service	1,404	1,511	2,520
- to replace existing assets	2,771	8,788	10,380
Increase (decrease) in reserves	458	1,236	281
Increase (decrease) in investments	(120)	(149)	(149)
Total applications of capital funding	4,513	11,617	13,257
Surplus (deficit) of capital funding	(553)	(1,330)	(444)
Funding balance	-	-	-

¹ Includes all other operating funding from sources not identified above.

Funding impact statement-variations from LTP to Annual Plan budgets for 2023/2024

Payments to staff and suppliers are higher than planned in the LTP due to increase in staff costs, maintenance of halls and parks and reserves, SIESA and waste services.

Internal charges and overheads applied have increased due to the corporate overheads allocated to this activity.

Subsidies and grants for capital purposes have also increased due to better off funding grants and the Steward Island Visitor Levy grant for the deferred Horseshoe Bay Road walking track.

Capital expenditure to improve level of service is higher than expected due to the deferral of all or part of the Tuatapere Half Mile Rd playground, Te Anau investigation & development of urban master plan, Horseshoe Bay Road walking track projects from 2022/2023, the addition of a community housing healthy homes and better off funding projects, and increases to existing local projects due to cost pressures.

Capital expenditure to replace existing assets is higher than expected due to the deferral of all or part of the Lumsden Rec Reserve playground, Mossburn toilet, Dunstan toilet, Edendale multi-use track and the SIESA transmission projects from 2022/2023, the addition of better off funding projects, and increases to existing local projects due to cost pressures.

The majority of capital works are planned to be funded via external loans and reserves, hence the variances in these balances from the LTP.

Environmental services

Includes the following activities:

- environmental health
- animal services
- resource management
- building solutions
- emergency management

What we do

Environmental services is responsible for delivery of all of the Council's key regulatory statutory functions under the Resource Management Act 1991, the Building Act 2004, the Health Act 1956, the Dog Control Act 1996, the Sale and Supply of Alcohol Act 2012, the Freedom Camping Act 2011, the Food Act 2014 and other ancillary legislation.

The group has a strong relationship with Te Ao Mārama, the agency authorised by Ngāi Tahu ki Murihiku to provide iwi input into our processes under the Resource Management Act 1991 and the Local Government Act 2002.

The group also leads Council's relationship with Emergency Management Southland (EMS), the shared service looking after emergency management for the whole Southland region. The emergency management activity focuses on communities being prepared, responding to and recovering from emergencies when they happen. It involves creating community and agency response plans, developing communication networks, carrying out planning and education so people can better understand the risks and training to increase the community's readiness to respond. We support EMS by making staff available to participate in training exercises so that they are ready to contribute to the response during emergencies.

The four environmental services teams are:

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

Why we do it

The environmental services activities focus on promoting and protecting public health, maintaining a safe environment and the overall amenity of the district.

The environmental services group has an important kaitiakitanga (guardianship) role in ensuring that the Council delivers its statutory regulatory obligations with respect to both the built and natural environments. The group is tasked with maintaining and enhancing the district's environment for future generations.

The group undertakes this role both to achieve the requirements under specific legislation but also to meet the expectations of the community as expressed through community outcomes.

The emergency management activity puts plans in place to ensure people are safe and connected in an emergency and helps build community resilience by preparing, responding and recovering effectively from emergency events. Co-ordinated planning and increased community awareness also reduce the potential for damage in emergencies, and a speedy response mitigates the effects of damage where possible.

What is planned for the year?

The group's main focus is on further education with community. The group is working in an increasing difficult regulatory environment with major reforms, staff shortages and high volumes of work but has a strong customer focus and wants to work together with customers to create solutions. To that end, we have developed a business improvement plan and set targets to improve our customer satisfaction levels.

Animal services

A "one tag for life" joint initiative with Gore District Council and Invercargill City Council continues to be developed. It is envisioned that in the future a dog will need only one tag instead of having to renew their tag every year.

There are some changes to fees and charges. See fees and charges on page 126.

Environmental health

The Trading in Public Places Bylaw is currently being reviewed along with the Signs and Objects on Roads and Footpaths Bylaw and the Alfresco Dining Policy. Through this review, it is proposed that these three documents are combined into a single bylaw.

We have more online services available for alcohol licensing, including special licences. Action is under way to include managers, and all other alcohol applications, alfresco dining, food and health application services, and to enhance the information available on our SDC website.

Some legislative changes are coming for the rules around freedom camping under the Self-contained Motor Vehicles Legislation Bill but any changes won't occur until after the bill becomes law during a two-year transition period. Proposed changes include:

1. requiring vehicle-based freedom campers to use a certified self-contained vehicle when they stay on council land. This is unless the council designates the site as suitable for non-self-contained vehicles
2. establishing a regulated system for the certification and registration of self-contained vehicles
3. requiring vehicles to have a fixed toilet to be certified self-contained
4. strengthening the infringement system
5. extending the Freedom Camping Act to include land managed by Waka Kotahi NZ Transport Agency and Toitū Te Whenua Land Information New Zealand.

There are some changes to fees and charges. See fees and charges on page 126.

Building solutions

- the team recently attended the home show and will continue to attend other community-focused events to engage with the public and educate them on key topics of interest, such as pool safety, building warrant of fitness requirements, building consent applications and owners' responsibilities through to code compliance certificates
- staff recently had a number of industry sessions and these will continue in the 2023/2024 year. We are proactively engaging with the industry to create two-way conversations and enable continuous improvement. If you would like to see other types of engagement, or engagement opportunities brought to your area, please let us know
- in 2022, the government started a review of the building consent system, as part of the Building System Reforms. Further information on next steps will be published in 2023. We completed a submission to this review in 2022 and will actively engage with the community regarding planned next steps and future reviews to ensure the Southland communities voice is heard
- further to receiving the result of a low-risk outcome from the 2023 International Accreditation New Zealand (IANZ) accreditation audit early in 2023, the team is focusing this year on implementing continuous improvements to work more efficiently and deliver better customer service
- another key focus is on reducing the volume of inspections per build, enabling video inspections where relevant and reducing the burden that checks and balances place on contractor work to increase productivity of the resources we have.

What's new?

- we are coming to an area office near you to answer your questions and meet you in person!
- due to inflationary pressures on costs there is a 5% fee increase forecast. See the fees and charges on page 126
- compliance to timeframes is improving as we find better ways to use our current technical capacity.

Legislative changes

The Building Code is undergoing a series of changes to ensure that we play our part in mitigating climate change where possible and meeting the government's zero carbon 2050 legislative goal. From 1 May 2023 new building work in homes must meet the new wall, floor, and roof insulation performance requirements. The Ministry of Business, Innovation and Employment (MBIE) has made decisions on two parts of other proposed changes to the Building Code which underwent consultation in 2022: lead in plumbing products and the structural stability of hollow-core floors. The acceptable solution and verification method building code documents for these will be published on the building performance website in November 2023.

These changes are intended to make our buildings warmer and safer while using a much lower carbon footprint. This is to protect future generations from greater effects of climate change and to ensure we have warmer, drier homes.

Resource management

- we are aware of the need to increase the focus on our customer-centric approach to working this year. A number of actions are under way, such as regular industry meetings, standardising consent conditions and enhancing the information available on SDC's website
- there are a number of changes occurring across the industry, such as changing national direction, and also as an organisation there is a focus on the quality of consenting decisions. While these changes are being made the team needs to bring the customers on the journey
- staff resourcing has not kept pace with record high consenting volumes in 2022, which has led to a heavy reliance on external consent processing support. Additional resource has been allocated to improve the balance of external consultants and also ensure efficiency of technical in-house staff
- a review of the landscapes section of the District Plan is under way to map outstanding landscapes across the district and establish stricter regulations around exotic forestry
- the District Plan is in the process of being reformatted to align with the National Planning Standards, which is a mandatory requirement. The intent of the District Plan will stay the same despite it being reformatted.

Legislative changes

A major focus for the group is the central government reforms. It is proposed to replace the current Resource Management Act with three new acts.

1. Natural and Built Environments Act (NBA)
2. Spatial Planning Act (SPA)
3. Managed Retreat and Climate Change Adaptation Act (CAA).

The Natural and Built Environments Act and the Spatial Planning Act have been formally introduced as a bill in 2022 and they are expected to be enacted in mid to late 2023. The Managed Retreat and Climate Change Adaptation Act is expected to follow in 2023/2024. At this point details are still being finalised.

The central government reforms in these areas are predicted to have a significant impact on the Southland region. The Southland District Plan is currently a permissive document under the Resource Management Act and indications are that the regulatory framework around our natural resources will become more restrictive. Additionally, climate change impacts will drive a focus towards creating more resilient infrastructure and communities throughout Southland.

Our main priorities will be understanding the impact of reform on the Southland region and ensuring our communities are able to participate and understand how it will affect them.

Being reform ready is a key focus of Council – we're preparing to initiate a spatial planning process to better identify and plan the future needs of the district and ensure that Council's infrastructure, regulations and communities are set up for success.

Climate change

Organisation-wide work is under way on climate adaptation and mitigation to inform our next Long Term Plan, in 2024. There are a number of key issues in this area, including:

- establishing an organisation specific carbon emission baseline. With the support of Great South an internal project team will develop a baseline and also some abatement pathways as part of the next LTP
- creating a climate change risk profile for our district. Again, with the support of Great South work is under way to establish a digital elevation model in order to understand climate change risk on assets, infrastructure and our communities

- establishing a clear direction within the infrastructure strategy and the infrastructure investment prioritisation plan (IIPP). The carbon baseline, abatement pathway and risk profile will support clear climate change direction in key infrastructure documents
- establishing an organisation-wide climate action plan.

Emergency management

Emergency Management Southland (EMS) is working on changes to the way they communicate with communities. These include changes to the EMS website to include road closures and approaching weather issues, increasing engagement with communities through more personalised contact and improving the capacity and capability of Emergency Co-ordination Centre (ECC) staff by increasing the availability of training of councils and key stakeholder staff.

The Civil Defence Emergency Management Act (CDEM Act) is under review, but at this stage it is too early to assess how the changes will affect the four Southland councils.

Key projects

- focus on increasing engagement
- EMS has expanded the community programme including focus groups, surveys, community barbecues and partnering with key stakeholders to increase Southland's resilience and emergency preparedness
- the group plan will be updated and this will spell out the goals, vision and purpose of EMS for the next five years, including an up-to-date hazardscape for the Southland region
- increasing the capability of responding staff by implementing a new training programme that will include specialist emergency management co-ordination centre training for staff.

Key projects

There are no major capital expenditure projects for this activity

Funding impact statement

Environmental services	2022/2023 AP (\$000)	2023/2024 LTP (\$000)	2023/2024 AP (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	5,532	5,785	5,615
Targeted rates	-	-	-
Subsidies and grants for operating purposes	10	11	410
Fees and charges	4,002	4,006	4,452
Internal charges and overheads recovered	634	600	661
Local authorities fuel tax, fines, infringement fees, and other receipts ¹	276	209	323
Total operating funding	10,454	10,610	11,460
<i>Applications of operating funding</i>			
Payments to staff and suppliers	6,783	6,670	7,150
Finance costs	12	3	12
Internal charges and overheads applied	3,650	3,644	4,083
Other operating funding applications	455	441	451
Total applications of operating funding	10,900	10,758	11,696
Surplus (deficit) of operating funding	(446)	(148)	(235)
<i>Sources of capital funding</i>			
Subsidies and grants for capital purposes	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	39	39
Gross proceeds from sale of assets	47	29	63
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	47	68	102
<i>Applications of capital funding</i>			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	4	43	42
- to replace existing assets	225	117	250
Increase (decrease) in reserves	(134)	(120)	(306)
Increase (decrease) in investments	(494)	(120)	(120)
Total applications of capital funding	(399)	(80)	(134)
Surplus (deficit) of capital funding	446	148	235
Funding balance	-	-	-

¹ Includes all other operating funding from sources not identified above.

Funding impact statement – variations from LTP to Annual Plan budgets for 2023/2024

Subsidies and grant income is higher than what was planned in the LTP due to better off funding for the spatial planning project, the associated costs are included in payments to staff and suppliers.

Fees and charges revenue is more than what was planned in the LTP due to an increase in the volume of work expected in both building and resource consent processing.

Local authorities other receipts have also increased as a result of anticipated recovery of costs associated with resource consents.

Payments to staff and suppliers are higher than what was planned in the LTP due to additional staff required for the building activity, as a result of an increase in building consent volumes, along with building code changes. Resource consent processing costs for consultants and legal fees has also increased due to the increasing volume and complexity of consent applications.

Internal charges and overheads applied have increased due to the corporate overheads allocated to this activity.

Affordable waters programme (formerly three waters)

In early April 2023, the government decided on changes to the affordable waters reform programme (formerly three waters). These changes included increasing the number of new water services entities from four to 10 to strengthen local representation and voice.

The government also decided to change the establishment date of the entities, with the new entities going live sequentially from early 2025 and scheduled to be completed by 1 July 2026 at the latest. Southland district will be part of the Otago/Southland entity.

The entities will be owned by local councils on behalf of the public, but will be operationally and financially independent from them.

In 2023/2024 work also continues between Southland District Council and the National Transition Unit (the unit within the Department of Internal Affairs charged with supporting the move to the new water entities) to ensure that the water service entities are operational on the “go-live date”.

Stormwater

Includes the following activities:

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

What we do

We aim to provide a stormwater system that is reliable, has adequate capacity and aims to protect people and property from flooding.

Why we do it

Stormwater networks are provided to reduce the impact of flooding due to rainfall. The activity protects people's property, improves road safety and mitigates accessibility/safety issues which may otherwise be caused during flooding events.

The collection, treatment and disposal of stormwater also helps to protect public health and controls the level of pollutants in stormwater discharged to waterways.

What is planned for the year?

In the 2021-2031 LTP we said we are planning a gradual upgrade over the whole network. Historically, we have had limited knowledge of stormwater infrastructure throughout the district but it is believed that much of it is in poor condition. We are working to address this using data validation in communities throughout the district. This work continues in 2023/2024 and there are a number of projects planned to improve the network. A large amount of work is being done in asset modelling, Lidar, asset criticality in current asset management plans and programme design. The three waters utility maintenance contract has been renewed and will be in place in 2023/2024 with a number of data improvement initiatives.

Key projects

- | | |
|---|--|
| 1. Mossburn: Change of soakholes to comply with discharge consent | 3. Riverton: Stormwater design Improvements |
| 2. Riversdale: Renew soakholes to comply with discharge consent | 4. Winton: Investigation and replacement of stormwater mains |

Funding impact statement

Stormwater	2022/2023 AP (\$000)	2023/2024 LTP (\$000)	2023/2024 AP (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	422	388	491
Targeted rates	937	1,668	954
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	77	77	39
Local authorities fuel tax, fines, infringement fees, and other receipts ¹	-	-	-
Total operating funding	1,436	2,133	1,484
<i>Applications of operating funding</i>			
Payments to staff and suppliers	663	1,362	656
Finance costs	41	43	103
Internal charges and overheads applied	676	654	717
Other operating funding applications	-	-	-
Total applications of operating funding	1,382	2,059	1,476
Surplus (deficit) of operating funding	54	74	8
<i>Sources of capital funding</i>			
Subsidies and grants for capital purposes	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	898	580	805
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	898	580	805
<i>Applications of capital funding</i>			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	383	53	278
- to replace existing assets	515	527	527
Increase (decrease) in reserves	78	98	32
Increase (decrease) in investments	(24)	(24)	(24)
Total applications of capital funding	951	654	814
Surplus (deficit) of capital funding	(54)	(74)	(8)
Funding balance	-	-	-

¹ Includes all other operating funding from sources not identified above.

Funding impact statement - variations from LTP to Annual Plan budgets for 2023/2024

The reduction in payments to staff and suppliers from the LTP is due to a significant amount of condition assessment work (including CCTV and investigations/audits) being achieved with stimulus funding in 2021/2022, and therefore removed from 2023/2024.

Accordingly, this has resulted in lower targeted rates revenue being required.

Wastewater (sewerage)

Includes the following activities:

Wastewater collection, treatment and disposal facilities

What we do

We provide 19 wastewater schemes and associated infrastructure which collect, treat and dispose of wastewater from residential properties, businesses and public facilities in communities throughout the district. This service also includes the collection, treatment and disposal of industrial liquid wastes (commonly known as trade wastes) from industrial and commercial premises across the district.

Why we do it

The activity allows for the convenient disposal of wastewater, which helps to protect public health from the spread of disease, protects residents' quality of life by keeping communities clean and reduces the effects of wastewater discharges into the environment. It helps to facilitate economic growth by providing core infrastructure for industry and businesses. Wastewater management contributes to Southland's communities being desirable places to live, work and play in.

What is planned for the year?

We remain committed to carrying out our programmed renewals, replacements and other capital works projects and has a number of renewal and upgrade projects planned for the year.

Key projects

1. Balfour: consent renewal treatment upgrade
2. Edendale/Wyndham: consent renewal preparation
3. Lumsden: treatment renewal for infiltration basins and pump replacement, electrical valving and controls for infiltration basins
4. Manapouri: wastewater treatment upgrade
5. Riverton: townside treatment renewal for infiltration basins and pump replacement, electrical valving and controls for infiltration basins
6. Stewart Island/Rakiura: consent renewal preparation
7. Winton: consent renewal preparation in 2023/2024 and building in 2024/2025

Funding impact statement

Wastewater	2022/2023 AP (\$000)	2023/2024 LTP (\$000)	2023/2024 AP (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	772	697	1,102
Targeted rates	5,200	6,273	6,366
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	191	194	191
Local authorities fuel tax, fines, infringement fees, and other receipts ¹	34	35	118
Total operating funding	6,197	7,199	7,777
<i>Applications of operating funding</i>			
Payments to staff and suppliers	2,949	2,941	2,719
Finance costs	564	447	1,053
Internal charges and overheads applied	1,752	1,742	1,786
Other operating funding applications	-	-	-
Total applications of operating funding	5,265	5,131	5,557
Surplus (deficit) of operating funding	932	2,068	2,220
<i>Sources of capital funding</i>			
Subsidies and grants for capital purposes	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	3,749	4,534	6,826
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	3,749	4,534	6,826
<i>Applications of capital funding</i>			
Capital expenditure			
to meet additional demand	-	-	-
to improve the level of service	4,840	5,841	6,936
to replace existing assets	345	176	1,368
Increase (decrease) in reserves	(456)	634	790
Increase (decrease) in investments	(48)	(48)	(48)
Total applications of capital funding	4,681	6,603	9,046
Surplus (deficit) of capital funding	(932)	(2,068)	(2,220)
Funding balance	-	-	-

¹ Includes all other operating funding from sources not identified above.

Funding impact statement – variations from LTP to Annual Plan budgets for 2023/2024

Payment to staff and suppliers has decreased from the LTP as the operations and maintenance contract renewal cost was lower than included in the LTP.

Finance costs have increased primarily due to the interest rate increasing from 2% to 4.35%.

Internal charges and overheads applied have increased due to the corporate overheads allocated to this activity.

Capital expenditure budgets have increased from the LTP due to bringing forward costs for the Winton wastewater treatment plant level of service project, along with SCADA replacement project, Riverton townside treatment renewal for infiltration basins and pump replacements, and fencing project.

Accordingly, this increase in the capital expenditure has resulted in higher levels of debt required.

Water supply

Includes the following activities:

Managing water resources, treatment, storage and distribution

What we do

Water is a valuable resource in Southland district, and we strive to provide a reliable and adequate supply. Council provides 10 community drinking water supplies, two treated rural supplies and nine untreated rural water supplies for stock water only.

Why we do it

Supplying safe and clean drinking water is a fundamental requirement of life, supporting healthy communities and economic wellbeing. Water is necessary to provide critical public services, and enables economic growth. Industries, businesses, hospitals and schools all require water to function. It also contributes to community safety through the firefighting capability in most urban reticulated areas.

What is planned for the year?

In 2023/2024 work will continue between Southland District Council and the National Transition Unit to ensure that the water service entities are operational on the “go-live” date.

This includes providing the National Transition Unit with information on contracts, land we own, land that will transfer, what will stay, easements, and so on. There is also progressive work on getting water plants up to new standards/fit for purpose, instrumentation and automation works to ensure we provide constant monitoring.

Key projects

1. District wide: replacement of asbestos cement (AC) water pipes with new, mostly polyethylene (PE), pipes
2. Manapouri: water treatment plant upgrade
3. Lumsden: consent renewal preparation
4. Mossburn: consent renewal preparation
5. Eastern Bush: water supply upgrade development work then 2024/2025 construction
6. Rural water: Mt York consent renewal preparation
7. Rural water: Takitimu consent renewal preparation

Funding impact statement

Water supply	2022/2023 AP (\$000)	2023/2024 LTP (\$000)	2023/2024 AP (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	757	689	938
Targeted rates	5,473	5,780	5,703
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	115	116	115
Local authorities fuel tax, fines, infringement fees, and other receipts ¹	3	3	73
Total operating funding	6,348	6,588	6,828
<i>Applications of operating funding</i>			
Payments to staff and suppliers	2,884	2,985	3,043
Finance costs	449	403	746
Internal charges and overheads applied	1,820	1,811	1,795
Other operating funding applications	-	-	-
Total applications of operating funding	5,153	5,200	5,585
Surplus (deficit) of operating funding	1,195	1,388	1,244
<i>Sources of capital funding</i>			
Subsidies and grants for capital purposes	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	6,450	3,044	4,115
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	6,450	3,044	4,115
<i>Applications of capital funding</i>			
Capital expenditure			
to meet additional demand	-	-	-
to improve the level of service	5,242	2,133	3,095
to replace existing assets	1,959	1,683	1,640
Increase (decrease) in reserves	492	664	671
Increase (decrease) in investments	(48)	(48)	(48)
Total applications of capital funding	7,644	4,432	5,359
Surplus (deficit) of capital funding	(1,195)	(1,388)	(1,244)
Funding balance	-	-	-

¹ Includes all other operating funding from sources not identified above.

Funding impact statement - variations from LTP to Annual Plan budgets for 2023/2024

Finance costs have increased primarily due to the interest rate increasing from 2% to 4.35%.

Capital expenditure has increased from what was in the LTP, primarily as a result of the deferral of the Manapouri water supply project from 2022/2023 to 2023/2024.

Accordingly, this increase in the capital expenditure has resulted in higher levels of debt required.

Transport

Includes the following activities:

- roads
- signs
- bridges
- footpaths
- road safety
- cycle trails
- Te Anau Airport Manapouri
- water facilities

What we do

The transport group of activities manages services and assets that provide safe transportation in the district (excluding state highways). Services range from maintenance, including keeping roads free from debris and grading of gravel roads, to major capital works, such as bridge replacements and road renewals.

In addition to roads, streets, streetlights, bridges and culverts, transport also manages the Around the Mountains Cycle Trail and Te Anau Airport Manapouri, along with water facilities including wharves, boat ramps and navigation aids. Road safety promotion is another function of the transport activity.

Why we do it

Our roads and footpaths provide communities with a safe and integrated corridor for people, goods and services to move throughout the district. This activity supports people's ability to live, work and travel safely throughout Southland.

Water infrastructure such as boat ramps, jetties, wharves and navigation aids enable recreational and commercial access to waterways as well as the ability for residents and visitors to access services where the only available access is by water. The activity also supports the environment by having stopbanks and marine walls, which protect the environment from flooding, as well as safety by having aids that improve navigation.

What is planned for the year?

Roading (including roads, footpaths, signs, bridges, road safety)

The roading programme is based on a three-year work plan, with this year being year three of the current programme. As stated in the 2021-2031 LTP the main focus is on the maintenance of our network and renewing our existing assets, but cost increases mean it will be a more challenging year.

Road safety promotion and education will continue to target areas of concerns such as impaired drivers, speed, and the importance of wearing seat belts. One programme that we are involved with, the Right Track programme, has been particularly well received. This programme is highly targeted towards those drivers with repeat offences.

Waka Kotahi NZ Transport Agency speed management initiatives are a focus in 2023/2024, particularly around schools' speed limits. This includes the introduction of the speed limit changes, consultation and awareness supported by a national advertising campaign.

The main capital areas of focus remain on sealed road resurfacing, the bridge replacement programme and pavement rehabilitation. The amount of resurfacing work and pavement rehabilitation targeted will be less than originally planned to manage inflationary impact while still staying within budgets.

Inflation will continue to be one of the biggest challenges to deal with, particularly in relation to commodities such as bitumen, which are affected by both world markets and the strength or weakness of the New Zealand dollar.

A new corridor management system is being rolled out. This is a joint project with the Invercargill City Council. The new system will allow greater visibility, both internally and externally, on corridor access applications while at the same time creating some synergy in the region by standardising the process across both councils. In addition to a standardised process the system will allow applicants to track the status of the applications.

The otta seal programme for dust suppression continues to be popular and it is expected it will continue to be oversubscribed.

Cycle trail

In October 2021, the Around the Mountains Cycle Trail Trust was established. The main purpose of the trust is to develop the user experience and undertake the marketing of the trail. We support the trust by providing funding and project support from the trail manager.

Work this year will include ongoing trail maintenance and signage. The Around the Mountains Cycle Trail is one of 23 Great Rides in New Zealand, and it is popular with the local community. By having a top-quality surface, the trail can be enjoyed by locals and tourists alike. Community events include Race the Train, Cycle and Celebrate and Down River Dash.

In the Von Valley section of the trail there are two fords to cross. While these rivers run at a level that is generally easy to cross, they can rise and fall quickly. The rivers are vulnerable to flooding, rising water levels, and increasing swiftness of water currents. To improve health and safety, Council and the trust are looking to build a 15-metre span bridge for cyclists and pedestrians at Station Creek. In 2022/2023 an engineering proposal was developed, outlining all aspects of the project, and in 2023/2024 co-funding will be sought from the Ministry of Business, Innovation and Employment to build the bridge.

Te Anau Airport Manapouri

At the request of the Fiordland Community Board to Council in May 2023 it was agreed to conduct a review of the airport and to set up a working group to oversee the review. The working group's objective is to engage with key stakeholders, including past and present users of the airport, to agree a pathway going forward. The group will deliver an overview of the current challenges and a recommendation for the future direction of the airport. It is expected that a final report will be completed by October 2023 in time for consideration as part of the long term planning process for the 2024-2034 LTP.

It is expected that next summer will see an increase in tourist numbers and passenger flights returning to Fiordland and using the airport.

Water facilities

The main focus for 2023/2024 is the installation of the new wharf at Ulva Island. The project has gone through a number of iterations since its inception in 2018, but once the appropriate consents have been received we will be able to release the project to the market to get the new wharf constructed.

The Riverton Harbour Board has requested the "T Wharf" in Riverton Aparima Harbour be brought up to full weight loading. This will require the replacement of some piles and strengthening of the above water portion of the wharf. The work can be carried out under the existing resource consent but will require an engineer's design and costing prior to the work going out to the market.

Other work includes scheduled maintenance to the boat ramps on the Waiau River and some of the other wharves on Stewart Island/Rakiura.

Key projects

Roading projects are managed on a three-year work programme and are reported on separately. Please note the information provided does not include the roading programme of projects.

Cycle trail projects

1. ongoing maintenance projects are planned to continue to keep the trail at a high standard, build resilience for any future environmental impacts, and also beautify the surrounding areas.
2. the trust continues to develop its new website, which went live in 2022/2023. This is to aid with promotion of the cycle trail, and for visitors to easily visualise themselves on the trail and plan their adventure.

Water facilities projects

1. Ulva Island wharf
2. development of a master plan for Golden Bay on Stewart Island/Rakiura. This will consider a number of issues regarding the development of Golden Bay and the wider area, including providing a walking track or boardwalk for pedestrians to walk safely from Oban to the bay, as well as vehicle access and parking.

Funding impact statement

Transport	2022/2023 AP (\$000)	2023/2024 LTP (\$000)	2023/2024 AP (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	1,160	1,053	1,399
Targeted rates	16,623	16,649	17,288
Subsidies and grants for operating purposes	6,654	6,659	7,037
Fees and charges	42	44	39
Internal charges and overheads recovered	343	335	333
Local authorities fuel tax, fines, infringement fees, and other receipts ¹	1,350	1,147	1,608
Total operating funding	26,172	25,886	27,705
<i>Applications of operating funding</i>			
Payments to staff and suppliers	14,318	14,269	15,168
Finance costs	369	328	512
Internal charges and overheads applied	2,573	2,471	2,848
Other operating funding applications	219	209	243
Total applications of operating funding	17,478	17,277	18,770
Surplus (deficit) of operating funding	8,695	8,609	8,934
<i>Sources of capital funding</i>			
Subsidies and grants for capital purposes	11,212	9,896	12,483
Development and financial contributions	-	-	-
Increase (decrease) in debt	4,470	906	2,504
Gross proceeds from sale of assets	47	10	38
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	15,729	10,812	15,024
<i>Applications of capital funding</i>			
Capital expenditure			
to meet additional demand	-	-	-
to improve the level of service	2,596	2,408	1,555
to replace existing assets	22,960	17,488	24,364
Increase (decrease) in reserves	(1,111)	(469)	(1,954)
Increase (decrease) in investments	(21)	(7)	(7)
Total applications of capital funding	24,424	19,421	23,959
Surplus (deficit) of capital funding	(8,695)	(8,609)	(8,934)
Funding balance	-	-	-

¹. Includes all other operating funding from sources not identified above.

Funding impact statement - variations from LTP to Annual Plan budgets for 2023/2024

Subsidies and grants income for both operating and capital purposes have increased from the LTP because of the increased work programme approved by Waka Kotahi NZ Transport Agency (Waka Kotahi) in September 2021 as well as Tourism Infrastructure Funding for jetty projects carried forward from 2022/2023.

Payments to staff and suppliers are higher than the LTP due to the approved work programme from Waka Kotahi.

Finance costs have increased primarily due to the interest rate increasing from 2% to 4.35%.

Internal charges and overheads applied have increased due to the corporate overheads allocated to this activity.

Capital expenditure to improve the level of service has reduced from the LTP as a result of the lower level of minor improvements approved by Waka Kotahi.

Capital expenditure to replace existing assets has increased as a result of the work programme approved by Waka Kotahi as noted above, the carry forward of \$2.5 million bridges, and Golden Bay wharf and Ulva Island Wharf projects from 2022/2023.

The carry forward of the wharf projects has increased the level on borrowing required for the year.



COUNCIL CONTROLLED ORGANISATIONS

Council-controlled organisations (CCOs)

A council-controlled organisation is a company in which a local authority (or jointly with other local authorities) controls 50% or more of the voting rights, or the rights to appoint 50% or more of the directors/trustees. For the CCO's full statements of intent for the year please go to Southland District Council's website: southlanddc.govt.nz

Southland Regional Development Agency – Great South

Great South is Southland's regional development agency, responsible for economic development and promotion of the Southland region. It was established in March 2019 and began full operations in July that year.

Great South is a council-controlled organisation, jointly owned by Invercargill City Council, Southland District Council, Gore District Council, Environment Southland, Invercargill Licensing Trust, Maitua Licensing Trust, Southland Chamber of Commerce, Southern Institute of Technology and its member Community Trust South. Its mission is "Even better lives through sustainable development".

Southland Museum and Art Gallery Trust (SMAG)

The Southland Museum and Art Gallery Trust's mission is to celebrate our people, land and culture. Two of its strategic objectives are to continue to strengthen its relationships with mana whenua and to provide support for regional museums in our province.

There are more than 3 million 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 via Invercargill City Council who assist with administrative support for the committee.

Milford Community Trust

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

The trust's vision is "the long-term sustainability of Milford Sound/Piopiotahi, with a community focus". It allows the Milford/Piopiotahi community to determine its priorities and projects

and provides an avenue for local consultation and engagement, as well as public meetings.

Milford/Piopiotahi 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/Piopiotahi community covers residents of

Milford/Piopiotahi, the holders of concessions from the Crown operating at Milford Piopiotahi and iwi.

The activities of the trust contribute towards the achievement of the two community outcomes of kaitiakitanga for future generations and empowered communities with the right tools to deliver the best services.

The trust produces a half-yearly report by the end of February each year and an annual report by the end of September. The trust has adopted a statement of intent that outlines the strategic goals, specific focus areas and activities proposed for 2023-2026.

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The ongoing impacts of Covid on the tourism industry continue to affect the revenue of the trust as it has decided not to invoice operators, this time for the entire 2023/2024 financial year. The planned activities for 2023/2024 are to advocate with, and assist, other organisations for strategic improvements in community planning and development in Milford Sound Piopiotahi.

At the 21 June 2023 Council meeting, Council approved the Milford Community Trust's request to become an exempt CCO. The Trust will still produce a Statement of Intent for Council annually

Other information about Council

Role of Council

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

To accomplish this, we have overall responsibility and accountability in a variety of roles, including:

- planning the district's strategic direction alongside local communities as part of developing the Long Term Plan
- facilitating solutions to local issues and needs
- advocacy on behalf of the local community with central government, other local authorities and agencies
- providing prudent stewardship and the efficient and effective use of resources within the district in a sustainable way
- risk management
- management of local infrastructure including network infrastructure (e.g., roads, wastewater disposal, water, stormwater) and community infrastructure (e.g., libraries, reserves and recreational facilities)
- administering various legal and regulatory requirements
- ensuring the integrity of management control systems
- informing and reporting to communities, ratepayers and residents.

Governance systems

Council

Council consists of a mayor and 12 councillors elected by Southland district residents/ratepayers every three years. Council believes its democratic election ensures it is able to operate in the best interests of the district. Council is responsible for:

- representing the interests of the district
- developing and approving Council policy
- determining the expenditure and funding requirements of Council through the planning process
- monitoring the performance of Council against its stated objectives and policies
- employing, overseeing and monitoring the chief executive's performance. Under the Local Government Act 2002, the local authority employs the chief executive, who in turn employs all other staff on its behalf.

Council committees

Committees have been established by Council to assist with conducting the business of Council. These are listed on page 75.

Community boards

Following Council's six-yearly representation review, which was completed in 2019, the number of community boards increased to nine (formerly eight), allowing district-wide access to local decision-making. The boards prepare local budgets, recommend local rates and make decisions on issues specifically delegated by Council. Council has a policy of decentralising responsibilities, where practical, to ensure local input into decision-making and the setting of priorities for issues of local concern.

Water supply subcommittees

Council has three water supply subcommittees, which are each responsible for the overall governance of the respective water supply scheme and set priorities for the operations of the schemes in accordance with the policies of Council.

Youth Council

Southland District Youth Council is made up of representatives who live across the district and meet every three months.

Council operations

Council has appointed a chief executive to be in charge of its operations and has delegated certain powers of management to that position. The chief executive implements and manages Council's policies and objectives within the budgetary constraints established by Council.

The chief executive is responsible for:

- implementing the decisions of Council
- providing advice to Council and community boards
- ensuring that all responsibilities, duties and powers delegated to the chief executive or to any person employed by the chief executive, or imposed or conferred by any act, regulation or bylaw, are properly performed or exercised
- managing the activities of Council effectively and efficiently
- maintaining systems to enable effective planning and accurate reporting of the financial and service performance of Council
- providing leadership for Council staff
- employing staff (including negotiation of the terms of employment for the staff).

Council structure

Mayor - Rob Scott				
Oreti Ward	Mararoa Waimea Ward	Waiau Aparima Ward	Waihopai Toetoe Ward	Stewart Island/Rakiura Ward
Councillor Christine Menzies (deputy mayor)	Councillor Matt Wilson	Councillor Don Byars	Councillor Paul Duffy	Councillor Jon Spraggon
Councillor Margie Ruddenklau	Councillor Sarah Greaney	Councillor Jaspreet Boparai	Councillor Julie Keast	
Councillor Darren Frazer	Councillor Tom O'Brien	Councillor Derek Chamberlain		

Council committees

Council (mayor and 12 councillors)		
Community boards	Council committees	Joint committees
Ardlussa Fiordland Northern Oraka Aparima Oreti Stewart Island/Rakiura Tuatapere Te Waewae Waihopai Toetoe Wallace Takitimu	Finance and Assurance Committee Chair: Bruce Robertson	Southland Civil Defence Emergency Management Group Southland Regional Heritage Committee Southland Regional Land Transport Committee WasteNet (WasteNet Management Advisory Group) Joint Shareholder Committee for Great South
Youth representation	Council membership on external organisations	Council subcommittees
Southland District Youth Council	Age Concern Southland Around the Mountains Cycle Trail Trust Creative Communities Gore and Districts Community Counselling Centre Inc Milford Opportunities Project Milford Sound Tourism Ltd Pioneer Women's Memorial Trust (Gore) Rakiura Heritage Centre Trust Regional Community Road Safety Network Southland Indoor Leisure Centre Charitable Trust Southland Medical Foundation Southland Regional Heritage Building and Preservation Trust Te Puka-Rakiura Trust Te Rōpū Taiao Tuatapere Amenities Trust Waiau Working Party Whakamana Te Waituna Trust	Ohai Railway Fund Stewart Island/Rakiura Visitor Levy subcommittee Riverton Harbour 46cottish46tee Taramea (Howell's Point) Management Committee Stewart Island/Rakiura Visitor levy subcommittee
Council-controlled organisations		Water supply subcommittees
Milford Community Trust Southland Museum and Art Gallery Trust Great South		Five Rivers Matuku Te Anau Basin



FINANCIAL AND RATING INFORMATION

Part three: financial and rating information

Key assumptions changes

The Long Term Plan 2021-2031 (LTP) included significant forecasting assumptions that had been applied to develop the 10-year forecasts. The assumptions contained in the LTP remain unchanged in this Annual Plan, apart from the variations described below. For details of the unchanged assumptions, please see Council's LTP 2021-2031.

Interest rates on borrowing

Since the LTP was adopted there has been an increase in interest rates and there is a need to increase the interest rates payable on loans from 2% to 4.5% to complete our capital works projects. As a result, the financial assumption from the LTP relating to interest rates on borrowing has been amended to reflect this.

Price level changes/inflation

Inflation is only included where appropriate using either relevant marked indices, or projections prepared by Business and Economic Research Limited (BERL) which are based on October 2022 published values.

Cost estimates

Where a commitment is known, the budget will be based on that commitment including any allowance for the relevant market indices. In all other cases, the budget will be based on an appropriate estimate which may also include an allowance for inflation based on BERL or a relevant market indices.

Infrastructure asset revaluation

Council has revalued its significant assets based on the most recent revaluation, including an adjustment for the relevant BERL inflation rate (October 2022).

Climate change

Move the climate change 'level of uncertainty' from moderate to high and the 'risk if the assumption was incorrect' from medium to high.

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 (LGA) and is domiciled and operated in New Zealand. The relevant legislation governing Council’s operations includes the LGA and the Local Government (Rating) Act 2002.

The primary objective of Council is to provide goods or services for the community or social benefit rather than making a financial profit. Accordingly, SDC has designated itself as a public benefit entity (PBE) for financial reporting purposes.

Council provides local infrastructure, local public services and performs regulatory functions for the community. Council does not operate to make a financial return.

The prospective financial statements were authorised for issue by Council on 21 June 2023.

Basis of preparation

The prospective financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently to all periods presented in these prospective financial statements.

The prospective financial statements have been prepared in accordance with the requirements of the Local Government Act 2002 and the Local Government (Financial Reporting and 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 prospective 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 principal activities

Council is a territorial local authority, as defined in the Local Government Act 2020. Council’s principal activities are outlined within 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.

Bases for 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 and relevant long term plan.

Responsibility for the prospective financial statements

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

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 prospective 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.

Basis of consolidation

Council prospective financial statements represent the results of Council's seven significant activity groups (detailed on pages 30-68), including the Stewart Island Electrical Supply Authority (SIESA), as well as Council's share of its joint ventures and associates (including Venture Southland, WasteNet, Southland Regional Heritage committee, Emergency Management Southland, and Great South). SIESA is a business unit of Council, which generates and reticulates electricity to most of Stewart Island residents and industry.

The prospective financial information reflects the operations of Council. It does not include the consolidated results of Council controlled organisations (being Milford Community Trust).

Change in accounting policies

All accounting policies, except the following, have been applied consistently to all periods presented in these prospective financial statements.

SDC is applying, for the first time, the following standard which is effective for annual periods beginning on 1 July 2022, as described below:

PBE IPSAS 41 Financial instruments

PBE IPSAS 41 *Financial instruments* supersedes parts of PBE IPSAS 29 *Financial instruments: Recognition and Measurement* and PBE IFRS 9 *Financial Instruments*. The standard sets out the recognition and measurement requirements for the various classes of financial instruments (refer to accounting policy (j) below for further information). The adoption of the standard does not have a material impact on the forecast financial statements.

Specific accounting policies

(a) Revenue

Revenue is measured at fair value.

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 receivables 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.

Revenue from electricity charges 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.

Interest is recognised using the effective interest method.

Subsidies from Waka Kotahi NZ Transport Agency 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 and 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 of waste at Council's landfill are recognised as waste disposed 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 SDC'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. Lease incentives are recognised in the surplus or deficit as a reduction of rental expense 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) Receivables

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL).

The Council applies the simplified ECL model of recognising lifetime ECL for receivables.

In measuring ECLs, receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are “written-off”:

- when remitted in accordance with the Council’s rates remission policy; and
- in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery.

(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) Other financial assets

Other financial assets (other than shares in subsidiaries) are initially recognised at fair value. They are then classified as, and subsequently measured under, the following categories:

- amortised cost;
- fair value through other comprehensive revenue and expense (FVTOCRE); or
- fair value through surplus and deficit (FVTSD).

Transaction costs are included in the carrying value of the financial asset at initial recognition, unless it has been designated at FVTSD, in which case it is recognised in surplus or deficit. The classification of a financial asset depends on its cash flow characteristics and the Council’s management model for managing them.

A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are ‘solely payments of principal and interest (SPPI)’ on the principal outstanding, and is held within a management model whose objective is to collect the contractual cash flows of the asset.

A financial asset is classified and subsequently measured at FVTOCRE if it gives rise to cash flows that are SPPI and held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, the Council may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

Initial recognition of concessionary loans

Loans made at nil or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. For loans to community organisations, the difference between the loan amount and present value of the expected future cash flows of the loan is recognised in surplus or deficit as a grant expense.

Subsequent measurement of financial assets at amortised cost

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses. Where applicable, interest accrued is added to the investment balance. Instruments in this category include term deposits, community loans, and loans to subsidiaries and associates.

Subsequent measurement of financial assets at FVTOCRE

Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except expected credit losses (ECL) and foreign exchange gains and losses are recognised in surplus or deficit. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit. The Council do not hold any debt instruments in this category.

Financial assets in this category that are equity instruments designated as FVTOCRE are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense. There is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity. The Council designate into this category all equity investments that are not included in its investment fund portfolio, and if they are intended to be held for the medium to long-term.

Council's investments in this category include: Civic Assurance (formerly the New Zealand Local Government Insurance Corporation Limited) and Milford Sound Tourism Limited.

Subsequent measurement of financial assets at FVTSD

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit.

Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

Instruments in this category include the Council's investment fund portfolio (comprising of listed shares, bonds, and units in investment funds) and LGFA borrower notes.

Expected credit loss allowance (ECL)

The Council recognise an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to Council in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset.

ECLs are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the remaining life of the financial asset (Lifetime ECL).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Council's historical experience and informed credit assessment and including forward-looking information.

The Council considers a financial asset to be in default when the financial asset is more than 180 days past due. The Council may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full.

(k) 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.

(I) 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

Recognition

Property, plant and equipment is shown at cost for all asset categories other than infrastructure and heritage assets, which are at 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 SDC and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Depreciation

Depreciation is provided on a straight-line (SL) or on a diminishing value (DV) basis. 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
<i>Operational assets</i>			
Improvements	4-25	4.00% - 21.00%	SL or DV
Buildings	10-100	1.00% - 10.00%	SL or DV
Light vehicles	4-8	12.00% - 21.60%	SL or DV
Heavy vehicles	4-8	12.00% - 21.60%	DV
Other plant	2-25	4.00% - 60.00%	SL or DV
Furniture and fittings	3-13	8.00% - 30.00%	SL
ASSET CATEGORY	(YEARS)	PERCENT	METHOD
Office equipment	7-8	13.50% - 14.00%	SL
Computer equipment	2-7	13.50% - 40.00%	SL
Other equipment	3-14	7.00% - 30.00%	SL or DV
Library books	10	10.00%	SL
ASSET CATEGORY	(YEARS)	PERCENT	METHOD
<i>Infrastructural Assets</i>			
Electrical generation plant	1-100	1.00% - 100.00%	SL or DV
Sealed roads	5-80	1.25% - 20.00%	SL
Unsealed roads	4-5	20.00% - 25.00%	SL
Bridges	70-120	0.83% - 1.43%	SL
Footpaths	30-60	1.67% - 3.33%	SL
Streetlighting	20-40	2.50% - 5.00%	SL
Cycle trail	10-99	1.01% - 10.00%	SL
Sewerage schemes	5-100	1.00% - 20.00%	SL
Stormwater schemes	80-100	1.00% - 1.25%	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

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

Revaluations

Roads, bridges, footpaths, cycle trails, streetlights, water treatment systems, sewerage treatment systems and stormwater systems are revalued on an annual basis. Council-owned heritage assets include artworks, war memorials, viaducts and railway memorabilia. Artworks are revalued every three – five years.

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.

Other infrastructural assets

All other infrastructural assets (electrical generation plant 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 SDC 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 the Council, which have been 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 other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class of asset.

Where this results in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue 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 will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

(m) 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.

(n) Intangible assets

Software acquisition and development

Acquired computer software licenses 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 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.

Staff training costs are recognised in the surplus or deficit when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit.

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 (i.e. the land is changed from forestry to some other purpose), a deforestation penalty will arise.

Given the deforestation restriction, compensation units are being 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.

However, the estimated liability that would arise should deforestation occur has been estimated in the notes to the accounts.

Compensation units received are recognised based on the market value at balance date (30 June). They are recognised as income in the prospective financial statements. They are not amortised, but are tested for impairment annually.

Emissions Trading Units are revalued annually at 30 June.

The difference between initial value or the previous revaluation, and disposal or revaluation value of the units, is recognised in other comprehensive revenue and expense.

(o) Forestry assets

Forestry assets are revalued independently annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cashflows discounted at a current market determined pre-tax rate.

Gains or losses arising on initial recognition of biological 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 surplus or deficit.

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

(p) 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 amortization 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 whenever 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 loss is recognised in the surplus or deficit.

The reversal of an 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 cash generating assets and cash generating units is the present value of expected future cashflows.

(q) Employee benefits

Short-term benefits

Employee benefits that SDC expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, 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.

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.

(r) Payables and deferred revenue

Short term payables are recorded at the amount payable.

(s) Provisions

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

Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation.

The increase in the provision due to the passage of time is recognised as an interest expense and is included in 'finance costs'.

Financial guarantee contracts

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

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received a provision is recognised based on the probability Council will be required to reimburse a holder for a loss incurred discounted to present value. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability. If the fair value of a guarantee cannot be reliably determined, a liability is recognised at the amount of the loss allowance determined in accordance with the ECL model described in policy (j)

Financial guarantees are subsequently measured at the higher of:

- The amount determined in accordance with the ECL model as described in policy (j); and
- The amount initially recognised less, where appropriate, cumulative amortisation as revenue.

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.

(t) Internal borrowings

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

(u) External borrowings and other financial liabilities

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowing's balance.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

(v) Investments in associates and joint ventures

An associate is an entity over which SDC has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of another entity but is not control or joint control over those policies.

A joint venture is a joint arrangement whereby the parties have joint control of the arrangement have rights to the net assets of the arrangement. Joint control is the agreed sharing of control of an arrangement by way of a binding arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

SDC's investment in its associates and joint ventures is accounted for using the equity method of accounting in the consolidated prospective financial statements.

Under the equity method, an investment in an associate or joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise post-acquisition changes in Council's share of net assets of the associates or joint ventures since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment separately.

SDC's share of an associate's or joint venture's surplus or deficit is recognised in the statement of financial performance. Any change in the associate or joint venture's other comprehensive revenue and expense is presented as part of Council's other comprehensive revenue and expense. The cumulative movements are adjusted

against the carrying amount of the investment. In addition, when there has been a change recognised directly in the net assets/equity of the associate or joint venture, Council recognises its share of any changes, when applicable, in the statement of changes in net assets/equity. Unrealised gains and losses resulting from transactions between Council and the associate or joint venture are eliminated to the extent of Council's interest in the associate or joint venture.

The aggregate of the SDC's share of surplus or deficit of associates or joint ventures is shown on the face of the statement of financial performance. This is the surplus attributable to equity holders of the associate or joint venture and therefore is surplus after tax and non-controlling interests in the controlled entities of the associates and joint ventures.

The prospective financial statements of the associate or joint venture are prepared for the same reporting period as Council. When necessary, adjustments are made to bring the accounting policies in line with those of Council. After application of the equity method, Council determines whether it is necessary to recognise an impairment loss on Council's investment in its associate or joint venture.

Council determines at each reporting date whether there is any objective evidence that the investment in the associate or joint venture is impaired. If this is the case Council calculates the amount of impairment as the difference between the recoverable amount of the associate and its carrying value and recognises the amount in the "share of surplus of an associate and joint venture" in the statement of financial performance.

Goodwill included in the carrying amount of the investment in associate is not tested for impairment separately; rather the entire carrying amount of the investment is tested as a single asset. When Council's share of losses in an associate or joint venture equals or exceeds its interest in the associate or joint venture, including any unsecured long-term receivables and loans, Council does not recognise further losses, unless it has incurred obligations or made payments on behalf of the associate or joint venture.

Upon loss of significant influence over the associate or joint control over the joint venture, Council measures and recognises any remaining investment at its fair value, and accounts for the remaining investments in accordance with PBE IPSAS 29. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in surplus or deficit.

(w) 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.

(x) 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.

(y) 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.

(z) Rounding

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

Prospective statement of comprehensive revenue and expense

	2022/2023 AP (\$000)	2023/2024 LTP (\$000)	2023/2024 AP (\$000)
Revenue			
Rates revenue	59,189	62,056	63,693
Other revenue	8,766	10,037	12,381
Interest and dividends	1,916	1,930	1,911
NZ Transport Agency funding	17,347	16,586	19,182
Grants and subsidies	1,287	586	4,792
Other gains/(losses)	984	700	818
Vested assets	-	-	-
Development and financial contributions	-	35	35
MOH subsidy for sewerage/water scheme	-	-	-
	89,488	91,930	102,812
Employee benefit expenses	18,450	17,822	20,102
Depreciation and amortisation	28,760	29,820	37,856
Finance costs	2,259	2,068	3,309
Other Council expenditure	45,206	47,023	50,779
	94,675	96,733	112,047
Surplus/(deficit) before tax	(5,187)	(4,802)	(9,235)
Income tax benefit	-	-	-
Surplus/(deficit) after tax	(5,187)	(4,802)	(9,235)
Financial assets at fair value through other comprehensive revenue and expense	-	-	-
Gain/(loss) on property, plant and equipment revaluations	49,081	47,679	104,523
Total comprehensive revenue and expense	43,895	42,876	95,288

Prospective statement of changes in equity

	2022/2023 AP (\$000)	2023/2024 LTP (\$000)	2023/2024 AP (\$000)
Balance at 1 July	1,677,696	1,725,862	2,031,487
Total comprehensive revenue and expense for the year	43,895	42,876	95,288
Balance at 30 June	1,721,590	1,768,738	2,126,776

Prospective statement of financial position

	2022/2023 AP (\$'000)	2023/2024 LTP (\$'000)	2023/2024 AP (\$'000)
Equity			
Retained earnings	721,446	708,193	701,471
Asset revaluation reserves	958,602	1,018,941	1,378,894
Fair value reserves	4,771	3,577	8,266
Other reserves	36,771	38,028	38,145
	1,721,590	1,768,738	2,126,776
Current assets			
Cash and cash equivalents	265	232	1,576
Trade and other receivables	14,321	10,822	10,984
Inventories	103	82	106
Other financial assets	453	448	443
	15,142	11,583	13,110
Non-current assets			
Property, plant and equipment	1,756,170	1,823,434	2,164,556
Intangible assets	5,287	3,237	9,017
Forestry assets	14,520	14,520	14,210
Investments in associates	1,418	945	1,737
Other financial assets	38,580	41,183	40,608
	1,815,975	1,883,318	2,230,128
Total assets	1,831,117	1,894,902	2,243,238
Current liabilities			
Trade and other payables	15,152	8,548	11,859
Contract retentions and deposits	744	472	572
Employee benefit liabilities	2,212	2,239	2,561
Development and financial contributions	1,625	1,699	1,550
Provision for decommissioning	7	4	4
Borrowings	6,000	6,000	5,000
	25,740	18,962	21,545
Non-current liabilities			
Employee benefit liabilities	23	-	19
Provision for decommissioning	-	-	-
Borrowings	83,763	107,202	94,898
	83,787	107,202	94,917
Total liabilities	109,527	126,164	116,462
Net assets	1,721,590	1,768,738	2,126,776

Prospective statement of cashflows

	2022/2023 AP (\$000)	2023/2024 LTP (\$000)	2023/2024 AP (\$000)
Cashflows from operating activities			
Receipts from rates revenue	59,189	62,056	63,693
Receipts from NZ Transport Agency funding	17,347	16,586	19,182
Interest and dividends	1,916	1,930	1,911
Receipts from other revenue	9,914	10,100	16,649
Payment to suppliers and employees	(63,349)	(64,450)	(70,486)
Interest paid	(2,259)	(2,068)	(3,309)
Net cash inflow/(outflow) from operating activities	22,757	24,155	27,640
Receipts from sale of property, plant and equipment	254	230	348
Receipts from sale of investments	-	-	-
Purchase of property, plant and equipment	(43,590)	(41,728)	(54,078)
Acquisition of investments	1,173	(2,305)	85
Purchase of Intangible assets	(857)	-	-
Net cash inflow/(outflow) from investing activities	(43,021)	(43,804)	(53,644)
Proceeds from borrowings	20,435	19,489	27,344
Repayment of borrowings	-	-	-
Payments of finance leases	-	-	-
Net cash inflow/(outflow) from financing activities	20,435	19,489	27,344
Net increase/(decrease) in cash and cash equivalents	171	(160)	1,340
Cash and cash equivalents at the beginning of the year	94	392	236
Cash and cash equivalents at the end of the year	265	232	1,576

Reconciliation between the operating surplus (from the statement of comprehensive revenue and expense) and net cash flow from operating activities (statement of cashflows)

	2022/2023 AP (\$000)	2023/2024 LTP (\$000)	2023/2024 AP (\$000)
Operating surplus/(deficit)	(5,187)	(4,802)	(9,235)
Depreciation and amortisation	28,760	29,820	37,856
Vested assets	-	-	-
Forestry revaluation	(730)	(470)	(470)
Emission trading units received	-	-	-
(Gains)/losses on disposal of property, plant and equipment	(254)	(230)	(348)
Trade and other receivables	15	(459)	(459)
Inventories and work in progress	12	12	12
Trade and other payables	141	283	283
Net cash Inflow/(outflow) from operating activities	22,757	24,155	27,640

Depreciation by activity

	2022/2023 AP (\$000)	2023/2024 LTP (\$000)	2023/2024 AP (\$000)
Community leadership	54	53	48
Community resources	1,916	2,384	2,363
Corporate services	818	302	299
Environmental services	120	126	104
Sewerage	2,923	3,072	5,106
Stormwater	555	574	1,223
Transport	20,326	21,150	25,066
Water supply	2,049	2,158	3,648
	28,760	29,820	37,856

Funding impact statement for 2023/2024 for all activities

	2022/2023 AP(\$000)	2023/2024 LTP (\$000)	2023/2024 AP (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	23,930	24,351	25,444
Targeted rates	35,258	37,705	38,249
Subsidies and grants for operating purposes	6,873	6,878	8,617
Fees and charges	6,404	6,116	6,797
Interest and dividends from investments	1,916	1,930	1,911
Local authorities fuel tax, fines, infringement fees, and other receipts ¹	2,871	4,451	6,162
Total operating funding	77,253	81,431	87,181
Payments to staff and suppliers	59,623	60,797	65,126
Finance costs	2,259	2,068	3,309
Other operating funding applications	4,171	4,203	5,921
Total applications of operating funding	66,053	67,068	74,356
Surplus/(deficit) of operating funding	11,199	14,363	12,825
Subsidies and grants for capital purposes	11,387	9,917	14,941
Development and financial contributions	-	35	35
Increase/(decrease) in debt	14,435	19,489	27,344
Gross proceeds from sale of assets	254	230	348
Lump sum contributions	-	-	-
Total sources of capital funding	26,075	29,671	42,667
Capital expenditure			
to meet additional demand	-	232	226
to improve the level of service	14,556	12,078	14,536
to replace existing assets	29,891	29,418	39,315
Increase/(decrease) in reserves	(1,495)	2,083	(463)
Increase/(decrease) in investments	(5,678)	222	1,878
Total applications of capital funding	37,275	44,033	55,492
Surplus/(deficit) of capital funding	(11,199)	(14,363)	(12,825)
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

	2022/2023 AP (\$000)	2023/2024 LTP (\$000)	2023/2024 AP (\$000)
Surplus/(deficit) of operating funding from funding impact statement	11,199	(14,363)	(12,825)
Depreciation	(28,760)	(29,820)	(37,856)
Subsidies and grants for capital purposes	11,387	9,917	14,941
Development and financial contributions	-	35	35
Gain on sale	254	230	348
Vested assets	-	-	-
Forestry revaluation	730	470	470
Emission trading units	-	-	-
Accruals	-	-	-
Landfill contingency	3	3	3
Net surplus/(deficit) before tax in statement of comprehensive revenue and expense	(5,187)	(4,802)	(9,235)

Funding impact statement (rates section)

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 2023/2024.

All figures in the funding impact statement (rates section) include GST.

Council's revenue from the uniform annual general charge and certain targeted rates set on a uniform basis is 22.80%. The maximum allowed under Section 21 of the Local Government (Rating) Act 2002 is 30%.

At times Council amends/updated the land liable for various targeted rates by altering specific rating boundary maps. These changes are detailed on pages 122-124.

Key rating definitions

The following definitions relate to the terms used in this funding impact statement 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 Record 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

Unit of service – the unit of service for the particular activity as set out in the description of the relevant rate. The unit of service is determined by the Council 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, networks 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) as a fixed amount per rating unit or SUIP. Council uses a mix of general rates set on capital value and UAGC. General rates are used to fund those services where there is a high public benefit to the district as a whole or, where Council considers the community as a whole should meet the costs or, where it is not efficient/possible for Council to collect the funds via a targeted rate or other user pays type funding source.

Activities funded

General rates fund the costs associated with providing a range of activities that are not funded by fees and charges, targeted rates, borrowings or any other source of income. General rates contribute towards most Council activities in some way. This includes all costs associated with representation, development and promotions and regional initiatives (which form part of Council's community leadership activity), library services and cemeteries (which form part of Council's community services activity), public toilets and Council buildings (which form part of Council's community facilities activity). The activity also contributes towards a portion of the costs of open spaces as part of Council's community resources activity (for district parks/reserves and street litter bins), public good elements of Council's environmental services activity (which includes emergency management, resource management, animal services, environmental health and building solutions) and corporate overhead functions which support all activities (including communications, customer support strategy and policy, people and capabilities). The Revenue and Financing Policy has more details on the activities funded by general rates including the UAGC.

Land liable for the rates

All rateable land within the Southland District is liable for the general rates.

How the rates are 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 \$780.82 (UAGC). The charge will generate \$13,050,918 in rates revenue in 2023/2024.

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 \$0.00067048. The general rate is not set on a differential basis.

The rate will generate \$15,951,014 in rates revenue in 2023/2024.

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.

Targeted district-wide rates

Council has a number of targeted rates which are used to fund services or activities across all properties in the district. These include the roading rate, regional heritage rate and stormwater rate.

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 which are maintained by the NZTA and DOC, respectively. Council also provides footpaths, streetlights, carparks and noxious plant control.

Activities funded

This targeted rate funds the costs associated with operating and maintenance of Council's roading network (which forms part of the Council's transport activity). This includes the reseal programme, road pavement rehabilitation programme, minor improvements and bridge maintenance, strengthening and replacement.

Land liable for the rates

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

How the rates are assessed

- a fixed amount of \$92.00 per rating unit. The rate will generate \$1,536,435 in rates revenue in 2023/2024; and
- a differential rate in the dollar of capital value across all properties as per the table of rates. The rate will generate \$17,740,970 in rates revenue in 2023/2024.

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 based on the land use of each rating unit. The definition for each rates differential category is listed in the 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 used or suitable for all types of dairy farm supply and stud.
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.
Farming non-dairy	All land that is used exclusively, or almost exclusively, for horticultural, forestry nurseries, pastoral and or specialist farming purposes other than dairy farming. It includes land used for cropping, 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 located in a rural area where the predominant use is for an existing/future residence or in an urban or semi-urban area where the section size is larger than an ordinary residential allotment. The principal use of the land may be non-economic in the traditional farming sense, and the value exceeds the value of comparable farmland.
Mining	All land used for mining and other mineral extraction sites.
Other	Uses not covered by any other category, and 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 (differential)

Roading rates	Rate in the dollar on capital value 2023/2024 (incl GST)	Revenue from roading rates 2023/2024 (incl GST)
Commercial	\$0.00128194	\$512,064
Dairy	\$0.00100755	\$6,150,316
Farming non-dairy	\$0.00062395	\$5,997,825
Forestry	\$0.00445322	\$958,529
Industrial	\$0.00122516	\$530,759
Lifestyle	\$0.00055355	\$1,055,662
Mining	\$0.02066414	\$298,958
Other	\$0.00016607	\$163,415
Residential	\$0.00055355	\$2,073,441

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

This targeted rate funds the costs associated with operating a Regional Heritage Fund, which is administered by the Southland Regional Heritage Committee and is part of Council's community leadership activity, to promote the development and preservation 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 \$47.39.

The rate will generate \$778,191 in rates revenue in 2023/2024.

Stormwater targeted rates

Background

Stormwater networks are provided to reduce the impact of flooding due to rainfall. The activity protects people's property, improves road safety and mitigates against accessibility/safety issues which may otherwise be caused during flooding events.

Activities funded

This targeted rate funds the costs involved in operating stormwater networks throughout the District which forms part of the stormwater activity. This includes reticulation repairs and upgrades as well as undertaking monitoring and compliance with resource consents.

Land liable for the rate

All rateable land within the designated stormwater full charge and quarter charge boundaries. Maps of these areas can be viewed at www.southlanddc.govt.nz/my-southland/maps/

How the rates are assessed

The rate is set on a differential basis based on the location of the rating unit, set as a fixed amount per rating unit.

Rating units in areas that have been defined will pay a fixed full charge.

Rating units outside of these areas will pay a fixed quarter charge (25% of the full charge).

Rates differential definitions

The rates are set on a differential basis depending on the location of the rating unit. The differential categories reflect Council's assessment of the relative benefit received by those groups from the stormwater activity and therefore the share of costs each group should bear based on the principles outlined in the Revenue and Financing Policy. The definition for each rates differential category is listed in table below.

Differential category	Definition
Full charge	All rating units in the defined stormwater rating area as shown in the rating boundary maps. These areas have generally been defined in line with the urban and semi-urban township areas used for community board targeted rate where stormwater infrastructure and/or services are provided, operated and maintained by Council.
Quarter charge	All other rating units located outside of the stormwater areas as detailed above.

A table of the rates

Stormwater rates	Differential factor for targeted rate per rating unit	Targeted rate per rating unit 2023/2024 (incl GST)	Revenue from stormwater rates 2023/2024 (incl GST)	Map of land liable for rate
Stormwater – full charge	1	\$102.10	\$904,293	Map 10, 186-216
Stormwater – quarter charge	0.25	\$25.50	\$198,278	Map 217

Targeted local community board rates

Council has a number of targeted local rates which are used to fund services or activities from defined areas of benefit/catchments within the community board areas. Each community board consider the rates revenue proposed for the local rate activities in their area. This includes targeted rates for, community boards, community facilities, swimming pools, Te Anau Airport Manapouri and SIESA.

Community board targeted rates

Background

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

Activities funded

These targeted rates fund the costs associated with operating a range of local activities in each community board area. This includes the operation and maintenance of footpaths, streetscapes, streetlights and water facilities (which form part of the transport activity); open spaces like parks, reserves and playgrounds (which form part of the community resources activity) and community grants (which form part of the community leadership activity).

Land liable for the rate

All rateable land within each specific community board area. Maps of these areas can be viewed at www.southlanddc.govt.nz/my-southland/maps/

How the rates are assessed

The targeted community board rates – are set after considering the recommendation of the relevant community board. For each community board the rate will be set on a differentiated basis, based on location of the rating unit.

- Rating units in the urban area will pay a fixed full charge
- Rating units in the semi-urban area will pay a half charge (50% of the full charge payable by those rating units in the urban area)
- Rating units in the rural area will pay a quarter charge (25% of the full charge payable by those rating units in the urban area)

Rates differential definitions

Some of the rates are set on a differential basis based on the location of the rating unit. The differential categories reflect Council's assessment of the ability of groups of ratepayers to access the activities funded by each local community board rate and the relative benefit received by those groups and therefore the share of costs each group should bear based on the principles outlined in the revenue and financing policy.

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

Differential category	Definition
Urban	All rating units in the defined community board urban rating area as shown in the rating boundary maps. Urban areas have generally been defined as township areas within the community board area where all or a majority of the local services are provided at scale and with large populations. Some consideration has also been given to the District Plan Urban Zone in defining these areas.
Semi-urban	All rating units in the defined community board semi-urban rating area as shown in the rating boundary maps. Semi-urban areas have generally been defined as township areas within the community board area where most of the local services are provided at a smaller scale and with smaller populations. Some consideration has also been given to the District Plan Rural Settlement Areas in defining these areas.
Rural	All other rating units in the defined community board rating area located outside of the 'urban' and 'semi-urban' areas as detailed above.

A table of the rates

Local rates	Differential factor for targeted rate per rating unit	Targeted rate per rating unit 2023/2024 (incl GST)	Revenue from local rates 2023/2024 (incl GST)	Map of land liable for rate
Ardlussa Community Board rural rate	0.25	\$61.53	\$33,134	Map 177
Ardlussa Community Board urban rate	1.00	\$246.12	\$120,906	Map 203, 186, 211
Fiordland Community Board rural rate	0.25	\$62.91	\$29,410	Map 178
Fiordland Community Board semi-urban rate	0.50	\$125.82	\$15,728	Map 220
Fiordland Community Board urban rate	1.00	\$251.64	\$626,584	Map 196, 206
Northern Community Board rural rate	0.25	\$91.08	\$44,606	Map 179
Northern Community Board semi-urban rate	0.50	\$182.16	\$15,484	Map 185, 192
Northern Community Board urban rate	1.00	\$364.32	\$155,565	Map 195, 198
Oraka/Aparima Community Board rural rate	0.25	\$55.30	\$27,014	Map 180
Oraka/Aparima Community Board semi-urban rate	0.50	\$110.60	\$20,627	Map 188, 207
Oraka/Aparima Community Board urban rate	1.00	\$221.19	\$284,229	Map 204
Oreti Community Board rural rate	0.25	\$53.41	\$111,273	Map 181
Oreti Community Board semi-urban rate	0.50	\$106.83	\$12,766	Map 187, 189, 194
Oreti Community Board urban rate	1.00	\$213.66	\$334,645	Map 213, 214
Stewart Island/Rakiura Community Board urban rate	1.00	\$257.80	\$131,478	Map 10
Tuatapere Te Waewae Community Board rural rate	0.25	\$84.00	\$50,148	Map 182
Tuatapere Te Waewae Community Board semi-urban rate	0.50	\$168.00	\$16,128	Map 197, 201
Tuatapere Te Waewae Community Board urban rate	1.00	\$336.00	\$97,944	Map 209
Waihopai Toetoe Community Board rural rate	0.25	\$54.96	\$114,564	Map 183
Waihopai Toetoe Community Board semi-urban rate	0.50	\$109.92	\$10,470	Map 193, 215
Waihopai Toetoe Community Board urban rate	1.00	\$219.84	\$135,421	Map 191, 208, 216
Wallace Takitimu Community Board rural rate	0.25	\$80.65	\$52,322	Map 184
Wallace Takitimu Community Board semi-urban rate	0.50	\$161.30	\$2,419	Map 212
Wallace Takitimu Community Board urban rate	1.00	\$322.60	\$264,935	Map 199, 200, 202

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

These targeted rates fund community facilities in different areas throughout the District. The targeted rates (which form part of the community resources activity) funds general operating costs (such as electricity, insurance) and maintenance costs (such as painting, replacement roof, carpeting) of community centres and halls across Southland.

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 rates are assessed as 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 2023/2024 (incl GST)	Revenue from community centre rates 2023/2024 (incl GST)	Map of land liable for rate
Aparima hall	\$41.29	\$3,055	Map 43
Athol memorial hall	\$103.85	\$16,720	Map 174
Balfour hall	\$60.00	\$17,940	Map 45
Blackmount hall	\$51.20	2,867	Map 46
Browns hall	\$40.67	\$7,931	Map 171
Brydone hall	\$68.56	\$4,456	Map 48
Clifden hall	\$102.16	\$9,297	Map 49
Colac Bay hall	\$124.16	\$20,983	Map 50
Dacre hall	\$43.00	\$3,999	Map 51
Dipton hall	\$95.95	\$20,054	Map 52
Eastern Bush hall	\$78.89	\$2,367	Map 54
Edendale-Wyndham hall	\$28.85	\$21,205	Map 170*
Fiordland community event centre	\$37.06	\$84,997	Map 94
Five Rivers hall	\$185.25	\$15,376	Map 56
Fortrose Domain	\$11.50	\$794	Map 57
Glenham hall	\$33.45	\$2,709	Map 59
Gorge Road hall	\$48.05	\$12,973	Map 60

Community centre rates	Uniform targeted rate per SUIP of a rating unit 2023/2024 (incl GST)	Revenue from community centre rates 2023/2024 (incl GST)	Map of land liable for rate
Heddon Bush hall	\$69.00	\$4,347	Map 61
Hedgehope-Glencoe hall	\$75.77	\$7,425	Map 62
Limehills hall	\$95.32	\$18,873	Map 65
Lochiel hall	\$36.07	\$5,374	Map 66
Lumsden hall	\$50.54	\$20,128	Map 68
Mabel Bush hall	\$50.15	\$3,862	Map 69
Manapouri hall	\$74.81	\$24,463	Map 71
Mandeville hall	\$45.00	\$1,980	Map 72
Mimihau hall	\$63.25	\$3,352	Map 75
Mokoreta-Redan hall	\$90.25	\$6,318	Map 76
Mossburn hall	\$67.15	\$19,406	Map 78
Myross Bush hall	\$27.70	\$2,271	Map 79
Nightcaps hall	\$92.43	\$20,889	Map 80
Ohai hall	\$85.08	\$17,952	Map 81
Orawia hall	\$85.34	\$9,729	Map 82
Orepuki hall	\$87.81	\$12,732	Map 83
Oreti Plains hall	\$87.70	\$10,524	Map 84
Otapiri-Lora Gorge hall	\$119.15	\$9,770	Map 86
Riversdale hall	\$71.30	\$28,948	Map 89
Ryal Bush hall	\$80.74	\$10,658	Map 90
Seaward Downs hall	\$33.76	\$4,017	Map 91*
Stewart Island/Rakiura hall	\$73.73	\$30,045	Map 93
Thornbury hall	\$149.59	\$16,006	Map 95
Tokanui-Quarry Hills hall	\$123.65	\$16,785	Map 173
Tuatapere hall	\$47.24	\$18,565	Map 97
Tussock Creek hall	\$100.99	\$8,786	Map 98
Tuturau hall	\$50.00	\$2,800	Map 99
Waianiwa hall	\$102.14	\$15,525	Map 175
Waikaia recreation hall	\$55.26	\$17,075	Map 101
Waikawa community centre	\$76.83	\$11,064	Map 102
Waimahaka hall	\$68.32	\$6,969	Map 103
Waimatuku hall	\$37.80	\$2,079	Map 104
Wairio community centre	\$47.93	\$3,978	Map 105
Wallacetown hall	\$65.00	\$23,140	Map 106
Winton hall	\$27.04	\$42,074	Map 107
Wrights Bush hall	\$31.18	\$1,840	Map 110

SIESA targeted rates

Background

The SIESA activity involves generation and transmission of electrical power to Stewart Island consumers. Electricity is produced by diesel generators which are located at a central power house. Electricity is supplied on a 24-hour basis with a level of fault response commensurate with mainland service.

Activities funded

This targeted rate funds the costs involved in managing and operating the electricity supply network on Stewart Island (which forms part of the Council's community resources activity). This includes maintaining, renewing and upgrading the electricity transmission network and generating plant.

Land liable for the rate

All rateable land within the SIESA targeted rate area of service. A map of this area can be viewed at www.southlanddc.govt.nz/my-southland/maps/

How the rates are assessed

The rate is set on a differential basis. Council has defined its differential categories using the below:

- rating units (excluding vacant ones) within the SIESA network rating boundary are charged a fixed amount per rating unit being the SIESA – full charge rate (regardless of whether they are connected or not).
- vacant rating units within the SIESA network rating boundary are charged a fixed amount per rating unit, being the SIESA – half charge rate.

A table of the rates

SIESA rates	Targeted rate per rating unit 2023/2024 (incl GST)	Revenue from SIESA rates 2023/2024 (incl GST)	Map of land liable for rate
SIESA – full charge	\$200.00	\$77,200	Map 219
SIESA – half charge	\$100.00	\$10,500	Map 219

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

These targeted rates fund grants to community groups to assist with the operation and maintenance of community swimming pools (which forms part of the Council's community leadership activity). Each community board liaises with groups in their area about the level of financial support to be provided.

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 2023/2024 (incl GST)	Revenue from pool rates 2023/2024 (incl GST)	Map of land liable for rate
Fiordland	\$14.91	\$37,364	Map 38
Northern Community	\$23.85	\$18,394	Map 224
Otautau	\$32.00	\$20,832	Map 35
Riverton/Aparima	\$21.02	\$36,796	Map 36
Takitimu	\$28.47	\$17,758	Map 37
Tuatapere Ward	\$7.40	\$5,750	Map 39
Waihopai Toetoe	\$11.50	\$32,191	Map 218
Winton	\$17.25	\$26,582	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

This targeted rate funds the operating costs and initial capital development costs of the Te Anau Airport Manapouri facility(which forms part of the Council's transport activity).

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/\(Map 11\)](http://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 \$388,032 in rates revenue in 2023/2024.

Targeted service rates

Council has a number of targeted service rates which are used to fund specific services from those who receive or are able to receive the service which are defined by areas of benefit/catchments. These rates consist of targeted rates for rubbish, recycling, Stewart Island waste management, water supply, wastewater and septic tank cleaning.

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 fund the costs involved in operating a regular rubbish and recycling wheelie bin collection for households on the defined collection route (which form part of waste services for the community resources activity). The service collects and disposes of waste, glass, plastics, paper, cardboard and other recyclables. Please note – separate Stewart Island waste management targeted rate is used to fund the cost of managing solid waste on Stewart Island and the cost of other waste services (such as transfer stations, recycle drop-off centres and green waste disposal sites) are funded through the general rate.

Land liable for the rate

All land within the District which is in the defined service areas for rubbish bin or recycling bin collection that has a residential dwelling is liable for the targeted rates. Other rating units can also opt into the service following agreement with Council. 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

- the rates are assessed per unit of service. Each rubbish bin and each recycling bin is a 1 unit of service. All rating units within the service area are required to have a minimum of one rubbish bin and one recycling 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 \$228.22
- the rubbish bin collection rate will generate \$2,451,539 in rates revenue in 2023/2024
- the targeted recycling bin collection rate is assessed as a fixed amount per unit of service of \$228.22
- the recycling bin collection rate will generate \$2,417,534 in rates revenue in 2023/2024.

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

This targeted rate funds the collection and disposal of refuse and recycling on Stewart Island/Rakiura (which forms part of waste services for the community resources activity).

Land liable for the rate

All land within the Stewart Island/Rakiura 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 \$304.96. A unit of service is a weekly kerbside refuse bag, recycling and food scrap collection.

The rate will generate \$121,374 in rates revenue in 2023/2024.

Water supply targeted rates

Background

Council operates 12 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

These targeted rates fund the costs involved in maintaining each of the water supply networks including the costs associated with treating and reticulating water for each community (which forms part of the Council's water supply activity).

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 as outlined below.

Te Anau rural water scheme targeted rates

- all rating units pay an annual fixed charge per restricted connection
- rating units pay a fixed amount for each unit made available to the rating unit. One unit is 1,814.4 litres of water 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 available for rating units receiving at least 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 1,814.4 litres of water per day.

Metered property water supply targeted rate (excludes properties within the Matuku and Te Anau rural water rating boundaries)

The Council may require metering of a property when:

- a property is estimated to consistently exceed the expected annual usage (365 cubic metres) indicating high water use
- where observation metering indicates 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 metered water will be charged a fixed annual charge per water meter and a rate for actual water consumption per cubic metre, invoiced quarterly.

In instances where the property is no longer exceeding the expected annual usage, the rates will revert back to a District water full rate.

Non-metered property water supply targeted rate (excludes properties within the Matuku and Te Anau rural water rating boundaries)

- 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 of service 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 but are not connected are charged a fixed amount for each unit of service.
- 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 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.

A table of the rates

Water and metered water rates	\$ per m ³ 2023/2024(incl GST)	Targeted rate per unit of service 2023/2024 (incl GST)	Revenue from water supply rates 2023/2024 (incl GST)	Map of land liable for rate
District water rate – full charge		\$662.91	\$5,326,150	
District water rate – half charge		\$331.46	\$248,264	
District water rate – trough charge		\$132.58	\$2,519	
			\$5,576,933	Maps 138 – 162
District water – meter charge		\$225.00	\$37,800	
Metered charge for water consumed	\$1.60			
Matuku rural water		\$491.79	\$47,704	Map 144
Te Anau rural water – annual charge		\$863.43	\$177,867	Map 160
Te Anau rural water – full charge		\$575.62	\$165,433	Map 160
Te Anau rural water – half charge		\$287.81	\$2,878	Map 160
Te Anau rural water – 7.7 charge		\$4,432.26	\$314,690	Map 160
			\$660,868	

Properties capable of connection are defined as being within 30 metres of a public water supply network to which they are 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

These targeted rates fund the costs involved in maintaining wastewater treatment plants, pump stations, reticulation repairs and minor upgrades including renewals of the respective systems (which forms part of the Council's sewerage activity).

Land liable for the rate

The targeted rate applies to all properties that are connected to a Council-owned wastewater scheme or within the defined 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 based on whether the rating unit produces wastewater and the use of the rating unit. The liability factors used are fixed amount per rating unit, per SUIP of a rating unit or fixed amount for each pan/urinal within the rating unit.

How the rate is calculated

Differential category	Definition	Basis of liability
District wastewater rate – full charge	Excluding the category below, all rating units connected to a District wastewater scheme or within the defined wastewater scheme rating boundary which produce wastewater that are: a) primarily residential/domestic/household in nature (eg. Residential, lifestyle, farming) b) other rating units (eg. Commercial/industrial/other properties)	The rate for these rating units are set as a fixed amount per: a) SUIP b) pan/urinal.
District wastewater rate – half charge	All rating units within the defined wastewater scheme rating boundaries that are vacant or do not produce wastewater.	The rate for these rating units is set as a fixed amount per rating unit.

A table of the rates

Wastewater rates	Targeted rate per rating unit/SUIP/Pan 2023/2024 (incl GST)	Revenue from rates 2023/2024 (incl GST)	Map of land liable for rate
District wastewater rate – full charge	\$700.23	\$6,905,493	
District wastewater rate – half charge	\$350.12	\$309,506	
		\$7,214,999	Maps 112-135 & 225

Woodlands septic tank cleaning charge targeted rate

Background

Property owners within the Woodlands area are able to have their septic tank cleaned by Council on a three yearly cycle. 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 (which forms part of the Council's sewerage activity).

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 \$131.17 per SUIP of a rating unit.

The rate will generate \$8,395 in rates revenue in 2023/2024.

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

These targeted rates fund the initial capital costs of developing the relevant water supply scheme (which forms part of the Council's water supply activity).

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 2023/2024(incl GST)	Revenue from water loan rates 2023/2024(incl GST)	Map of Land liable for rate
Edendale water loan – 15 years	\$220.93	\$663	Map 161
Edendale water loan – 25 years	\$144.30	\$14,286	Map 161
Wyndham water loan – 15 years	\$193.34	\$1,933	Map 162
Wyndham water loan – 25 years	\$138.44	\$16,474	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, Tuatapere and Wallacetown 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 targeted rates fund the initial capital costs of developing the relevant wastewater scheme (which forms part of the Council's sewerage activity).

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 2023/2024(incl GST)	Revenue from sewerage loan rates 2023/2024(incl GST)	Map of land liable for rate
Edendale sewerage loan – 15 years (incl. connection cost)	\$851.82	\$5,963	Map 115
Edendale sewerage loan – 25 years (incl. connection cost)	\$608.15	\$42,571	Map 115
Edendale sewerage loan – 25 years (excl. connection cost)	\$503.32	\$48,822	Map 115
Tuatapere sewerage loan – 25 years	\$355.09	\$36,042	Map 132
Wallacetown sewerage loan – 25 years	\$325.68	\$20,518	Map 133
Wyndham sewerage loan – 15 years (incl. connection cost)	\$773.24	\$8,506	Map 135
Wyndham sewerage loan – 25 years (incl. connection cost)	\$553.70	\$58,139	Map 135
Wyndham sewerage loan – 15 years (excl. connection cost)	\$628.29	\$1,257	Map 135
Wyndham sewerage loan – 25 years (excl. connection cost)	\$449.91	\$9,898	Map 135

Rating base information

Schedule 10 clause 20A of the Local Government Act 2002 requires Council to disclose the following projected rating base information within the district at the end of the preceding financial year (2022/2023).

	30 June 2023
Number of rating units with Southland District Council	20,755
Total rateable capital value within Southland District	21,300,976
Total rateable land value within Southland District	14,606,436

Sample properties

The following table calculates the impact of Council's rating policy on properties in 2023/2024:

- 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			
			2022/2023	2023/2024	Change		2022/2023	2023/2024	Change		2022/2023	2023/2024	Change		2022/2023	2023/2024	Change	
					\$	%			\$	%			\$	%			\$	%
Residential (Winton)	134,000	470,000	\$3,408	\$3,675	\$267	8%	\$1,539	\$1,598	\$58	4%	\$269	\$258	(\$11)	(4%)	\$1,600	\$1,820	\$220	14%
Residential (Manapouri)	560,000	1,000,000	\$4,131	\$4,520	\$389	9%	\$2,160	\$2,246	\$87	4%	\$372	\$454	\$83	22%	\$1,600	\$1,820	\$220	14%
Residential (Balfour)	97,000	330,000	\$2,002	\$2,189	\$187	9%	\$1,376	\$1,426	\$51	4%	\$257	\$306	\$49	19%	\$369	\$456	\$87	24%
Residential (Ohai)	50,000	225,000	\$3,273	\$3,553	\$280	9%	\$1,253	\$1,298	\$45	4%	\$421	\$436	\$15	4%	\$1,600	\$1,820	\$220	14%
Residential (Te Anau)	200,000	620,000	\$3,690	\$4,032	\$342	9%	\$1,715	\$1,781	\$66	4%	\$375	\$432	\$56	15%	\$1,600	\$1,820	\$220	14%
Residential (Otautau)	56,000	375,000	\$3,358	\$3,655	\$297	9%	\$1,428	\$1,481	\$53	4%	\$331	\$355	\$24	7%	\$1,600	\$1,820	\$220	14%

Sector	Land Value	Capital Value	TOTAL RATES				DISTRICT RATES				LOCAL RATES				SERVICE RATES			
			2022/2023	2023/2024	Change		2022/2023	2023/2024	Change		2022/2023	2023/2024	Change		2022/2023	2023/2024	Change	
					\$	%			\$	%			\$	%			\$	%
Residential (Tuatapere)	72,000	235,000	\$3,259	\$3,520	\$261	8%	\$1,264	\$1,310	\$46	4%	\$396	\$391	(\$5)	(1%)	\$1,600	\$1,820	\$220	14%
Lifestyle (Athol)	500,000	765,000	\$2,365	\$2,077	(\$288)	(12%)	\$1,808	\$1,882	\$74	4%	\$188	\$195	\$7	4%	\$369	-	(\$369)	(100%)
Lifestyle (Manapouri)	295,000	700,000	\$2,932	\$3,188	\$256	9%	\$1,732	\$1,803	\$71	4%	\$181	\$266	\$85	47%	\$1,019	\$1,119	\$100	10%
Lifestyle (Wyndham)	210,000	750,000	\$2,251	\$2,415	\$165	7%	\$1,790	\$1,864	\$73	4%	\$91	\$95	\$4	5%	\$369	\$456	\$87	24%
Lifestyle (Riverton/Aparima)	900,000	1,670,000	\$2,391	\$2,569	\$178	7%	\$2,001	\$2,092	\$91	5%	\$21	\$21	-	-	\$369	\$456	\$87	24%
Farming (Non-Dairy)	4,720,000	5,470,000	\$7,871	\$8,208	\$337	4%	\$7,695	\$8,026	\$332	4%	\$176	\$182	\$6	3%	-	-	-	-
Farming (Non-Dairy)	6,650,000	7,850,000	\$10,816	\$11,282	\$466	4%	\$10,739	\$11,202	\$463	4%	\$78	\$81	\$3	4%	-	-	-	-
Farming (Non-Dairy)	5,350,000	5,910,000	\$8,416	\$8,778	\$361	4%	\$8,240	\$8,596	\$356	4%	\$176	\$182	\$6	3%	-	-	-	-
Farming (Non-Dairy)	2,020,000	2,180,000	\$3,624	\$3,775	\$151	4%	\$3,569	\$3,720	\$151	4%	\$55	\$55	-	-	-	-	-	-
Mining	2,590,000	3,930,000	\$85,591	\$84,888	(\$703)	(1%)	\$85,487	\$84,791	(\$696)	(1%)	\$104	\$98	(\$7)	(6%)	-	-	-	-
Industrial	245,000	470,000	\$3,354	\$3,534	\$180	5%	\$1,855	\$1,913	\$58	3%	\$269	\$258	(\$11)	(4%)	\$1,231	\$1,363	\$133	11%
Industrial	315,000	830,000	\$5,667	\$6,001	\$335	6%	\$2,518	\$2,596	\$77	3%	\$249	\$260	\$12	5%	\$2,900	\$3,145	\$245	8%
Commercial	215,000	890,000	\$4,532	\$4,840	\$307	7%	\$2,684	\$2,760	\$76	3%	\$249	\$260	\$12	5%	\$1,600	\$1,820	\$220	14%
Commercial	1,000,000	5,900,000	\$12,334	\$12,708	\$374	3%	\$12,150	\$12,465	\$315	3%	\$185	\$243	\$58	32%	-	-	-	-
Dairy	10,400,000	12,700,000	\$22,268	\$22,854	\$586	3%	\$21,818	\$22,399	\$580	3%	\$449	\$455	\$6	1%	-	-	-	-
Dairy	8,650,000	10,300,000	\$18,140	\$18,619	\$479	3%	\$17,848	\$18,324	\$477	3%	\$293	\$295	\$3	1%	-	-	-	-
Dairy	13,000,000	16,700,000	\$28,776	\$29,532	\$756	3%	\$28,452	\$29,206	\$754	3%	\$324	\$327	\$3	1%	-	-	-	-
Dairy	18,900,000	23,000,000	\$42,477	\$44,289	\$1,812	4%	\$38,846	\$39,872	\$1,026	3%	\$309	\$308	(\$1)	-	\$3,321	\$4,108	\$787	24%
Forestry	1,120,000	1,160,000	\$6,816	\$6,897	\$81	1%	\$6,764	\$6,842	\$78	1%	\$52	\$55	\$3	5%	-	-	-	-
Other	73,000	83,000	\$1,017	\$1,059	\$41	4%	\$932	\$968	\$36	4%	\$85	\$91	\$6	7%	-	-	-	-

Targeted rate boundary changes

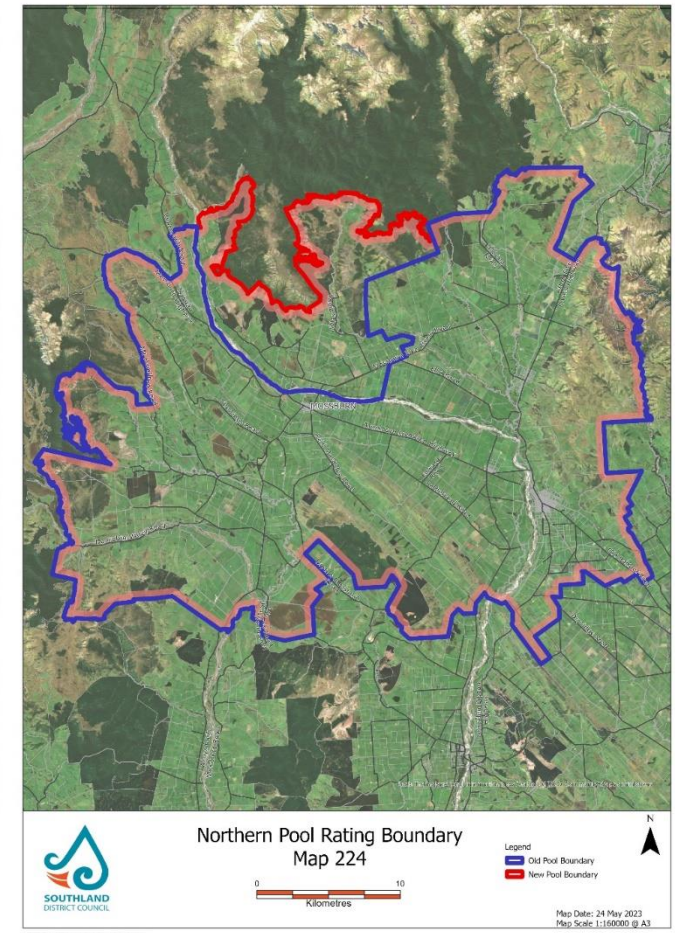
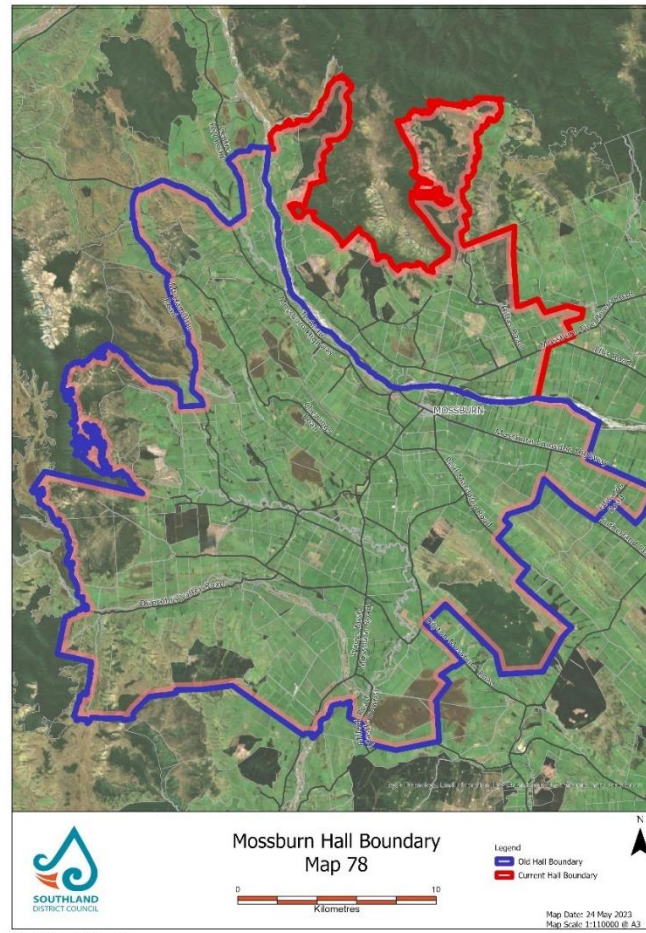
Council has made a number of changes to targeted rating boundaries.

Mossburn Hall

The Mossburn hall rating boundary is expanding to take in the area to the north of the existing hall boundary which is not currently being rated for a hall. This change was proposed by the Northern Community Board to better reflect the local area serviced by or able to access the hall. The boundary change is shown in Map 78 where the blue line shows the old Mossburn hall rating boundary and the red line with the thick red border overlays the new rating boundary.

Northern Swimming Pool

The Northern swimming pool rating boundary is expanding to the north to match the new boundary of the Mossburn hall rating boundary (as the pool boundary is based on the combined Mossburn, Lumsden and Five Rivers hall boundaries). This change was proposed by the Northern Community Board to better reflect the local area serviced by or able to access the pool. The boundary change is shown in Map 224 where the blue line shows the old pool rating boundary and the red line with the thick red border overlays the new rating boundary.



Tuturau Hall

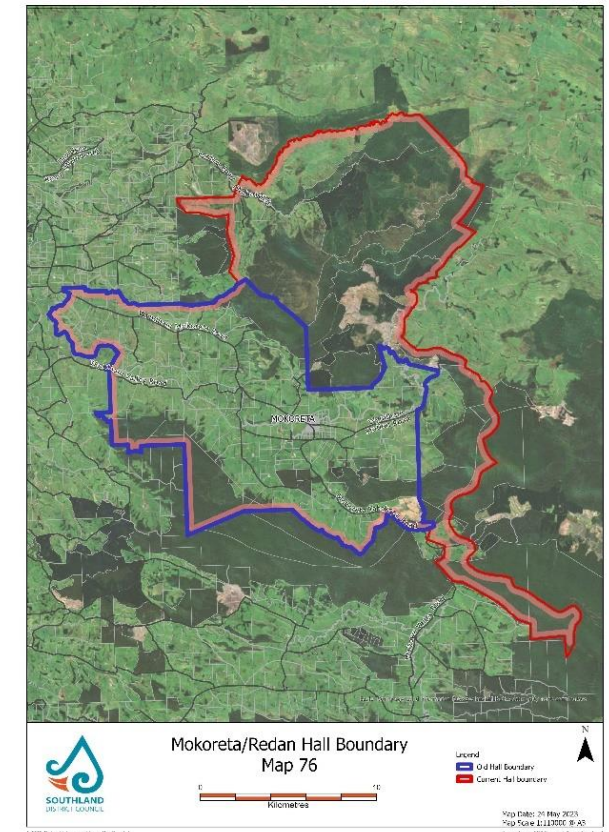
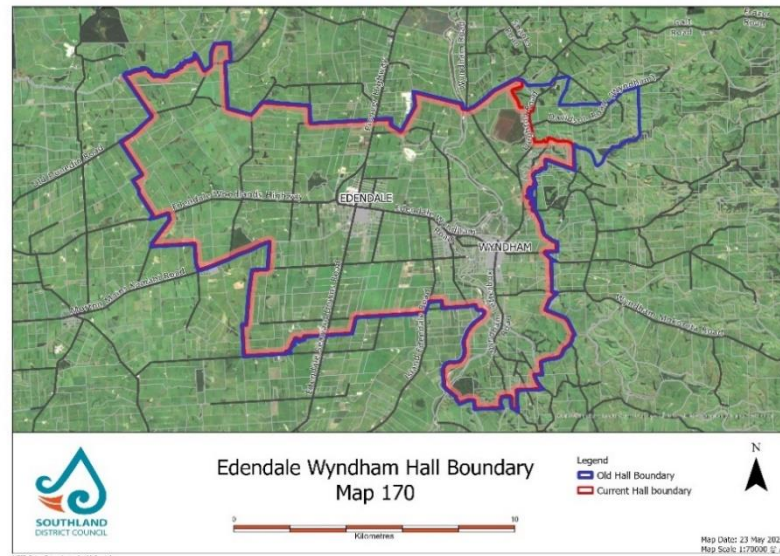
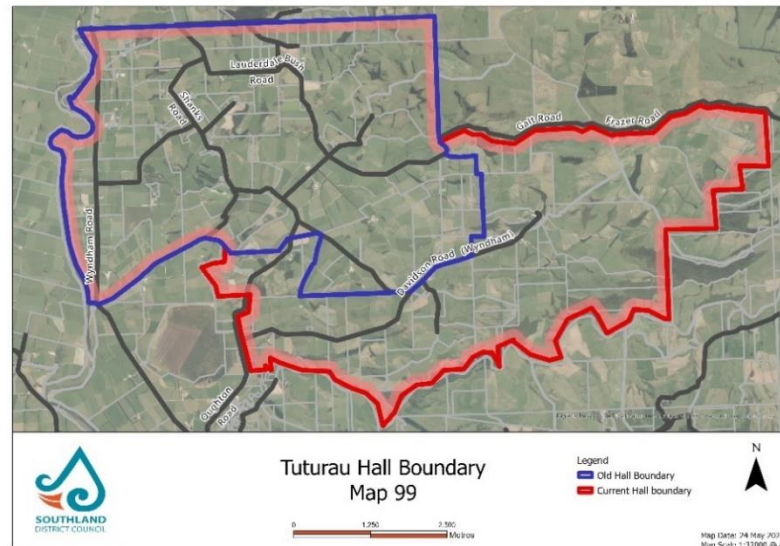
The Tuturau hall rating boundary is expanding to take in the area to the east of the existing hall boundary which is not currently being rated for a hall and to the south (partly into the existing Edendale/Wyndham hall rating boundary). This change was proposed by the Waihopai Toetoe Community Board after discussions with the Tuturau hall committee to better reflect the local area serviced by or able to access the hall. The boundary change is shown in Map 99. The blue line shows the old Tuturau hall rating boundary and the red line with the thick red border overlays the new rating boundary.

Edendale/Wyndham Hall

With the change to the Tuturau hall rating boundary (expanding to the south), the Edendale/Wyndham hall rating boundary has been reduced. The boundary change is shown in Map 170 where the blue line shows the old Edendale/Wyndham hall rating boundary and the red line with the thick red border overlays the adjusted rating boundary.

Mokoreta/Redan hall

The Mokoerta/Redan hall rating boundary is expanding to take in the area to the east of the existing hall boundary which is not currently being rated for a hall. This change was proposed by the Waihopai Toetoe Community Board after review hall boundaries in the area to align with district boundary and better reflect the local area serviced by or able to access the hall. The boundary change is shown in Map 76 where the blue line shows the old Mokoreta/Redan hall rating boundary and the red line with the thick red border overlays the new rating boundary.

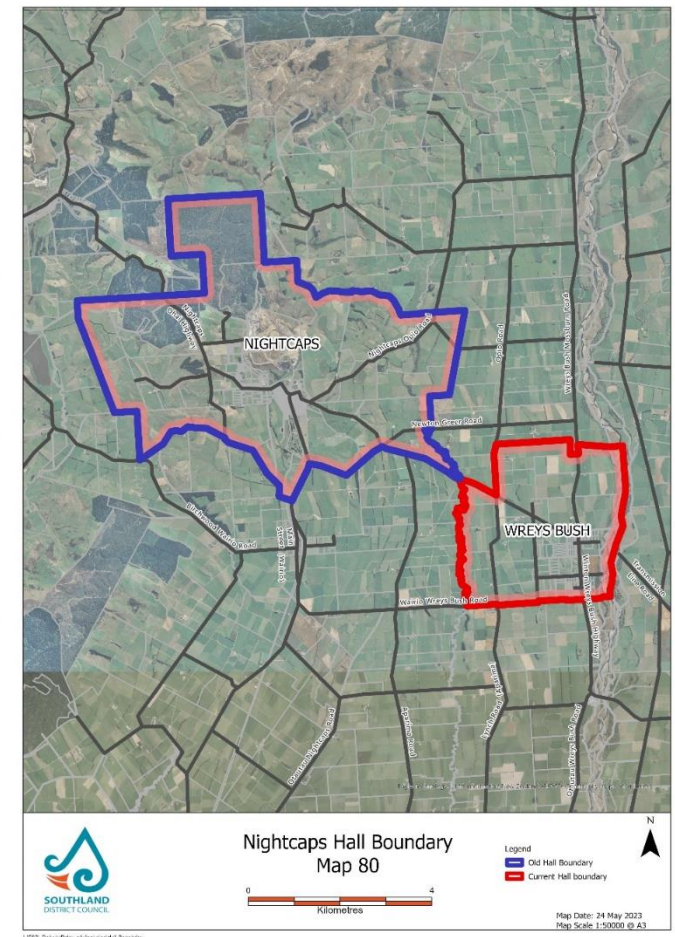
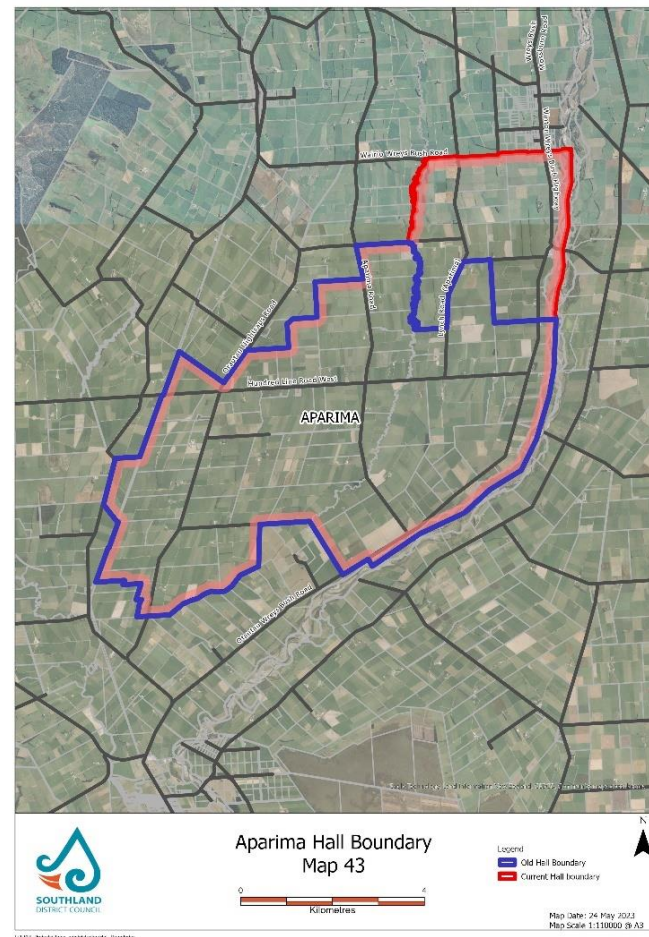


Aparima Hall and Nightcaps Hall (removal of Wreys Bush Hall rate)

The Aparima hall and Nightcaps hall boundaries are expanding to add in a part of the old Wreys Bush hall rating area following the sale of the hall by the Wreys Bush hall committee in 2022. The boundary change for the Aparima Hall is shown in Map 43 and Nightcaps Hall is shown in Map 80. The blue line shows the old hall rating boundaries and the red line with the thick red border overlays the new rating boundaries. The redistribution of the Wreys Bush hall rating boundary between the two existing halls was proposed by the Wallace Takitmu Community Board with input from the Wreys Bush hall committee.

Otahuti Hall (removal of hall rate)

The Otahuti hall has closed which means that the Otahuti hall rate is being disestablished. A proposal on the redistribution of the hall rating boundary (Map 85) between neighbouring halls is yet to be developed. This is expected to be done as part of the Long Term Plan 2024



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.

	LTP 2023/2024 (\$000)	AP 2023/2024 (\$000)
Surplus/(Deficit)	(4,802)	(9,235)

Council is projecting an operational deficit of \$9.235 million. Refer to page 21 for commentary on the changes in costs contributing to the increased deficit from the LTP.

The areas contributing to Council not having a balanced budget are:

- 1 Phasing in the funding of depreciation on key District assets
- 2 Council's decision not to fund depreciation on some buildings and all local assets
- 3 Council's partial use of depreciation reserves to fund interest repayments.

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

Refer to page 195 of Council's Long Term Plan 2021-2031 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 2023/2024.

Fees and charges

The table below shows the fees and charges for 2023/2024. Additional information can be found in Council's Schedule of fees and charges. All fees are GST inclusive unless stated otherwise.

	2023/2024 (GST Inc)
Airport – Te Anau – Manapouri	
Landing Fees	
Weight Category (1) – MCTOW in kg	Landing Fee
< or = 2,000	\$17.00
2,001 – 4,000	\$34.00
4,001 – 5,700	\$57.00
5,701 – 10,000	\$115.00
10,001 – 20,000	\$230.00
>20,000	\$322.00
Helicopters	\$17.00
Honesty box landing fees – MCTOW in kg	
< or = 2,000 (no GST)	\$17.00
2,001 – 4,000 (no GST)	\$34.00
4,001 – 5,700 (no GST)	\$57.00
Helicopters (no GST)	\$17.00
Overnight fee – MCTOW in kg	
< or = 2,000	No charge
2,001 – 4,000	No charge
4,001 – 5,700	No charge
5,701 – 10,000	\$57.00
10,001 – 20,000	\$115.00
Ground handling fees	
The ground handling fees include runway inspection, marshalling, toilet servicing as required and security cones	
With baggage	\$322.00
Without baggage	\$241.00
With baggage (two persons assist)	\$339.00
Additional person	\$80.00
Ground power unit assistance (minimum one hour)	\$172.00
After hours call out fees (per hour)	\$80.00
Security charge (per hour)	\$80.00
Ground handling fees	
Standard refuelling	\$57.00
Additional person	\$80.00
Function centre fees	
Residential/local ratepayer full day	\$300.00

Residential/local ratepayer half day		\$200.00
Non-rate payer		\$500.00
Corporate hire half day		\$400.00
Corporate hire full day		\$600.00
Cancellation fee		\$50.00
Wet weather ceremony hire		\$100.00
Bond (refundable no GST)		\$500.00
Optional contract clean		\$250.00
Sale of supply of alcohol and gambling		
Gambling venues		
Application for Class 4 Gambling Venue Certificate		\$816.50
Alcohol control bylaw		
Application to grant a dispensation under the Alcohol Control Bylaw		\$207.00
The mechanism for alcohol licensing fees is set by the Sale and Supply of Alcohol (fees) Regulations 2013. These fees are subject to any operative Southland District Council Alcohol Licensing Fee-Setting Bylaw, that may vary the fees below.		
Application for premises		
Cost/risk rating category – very low		\$368.00
Cost/risk rating category – low		\$609.50
Cost/risk rating category – medium		\$816.50
Cost/risk rating category – high		\$1,023.50
Cost/risk rating category – very high		\$1,207.50
Annual fee for premises		
Cost/risk rating category – very low		\$161.00
Cost/risk rating category – low		\$391.00
Cost/risk rating category – medium		\$632.00
Cost/risk rating category – high		\$1,035.00
Cost/risk rating category – very high		\$1,437.00
Special licence		
Class 1		\$575.00
Class 2		\$207.00
Class 3		\$63.25
Other fees payable		
Managers certificates (application and renewals)		\$316.25
Temporary authorities		\$296.70
Temporary licence		\$296.70
Permanent club charters		\$632.50
Extract from register		\$57.50
Public notice fee		\$89.90
Charge out rate for vehicles	Per kilometre	\$1.00
District Licensing Committee costs including hearings		Actual costs
Building and/or planning certificate processing		\$259.00
Alfresco dining		

Administration/application fee (new/variation)	One-off charge	\$322.00
Change of ownership fee		\$80.00
Occupation fee calculated on the area used per square metre per year		\$20.00
Renewal fee		\$130.00
The per square metre charge is an annual fee applied to the applicable area as at 30 June each year.		
For new applications subsequent to this date, the square metre charge will be applied on a pro-rata basis to 30 June.		
Penalty for late payment		\$55.00
Applicable to all registration renewals after the date of expiry of the licence		
Charge out rate for vehicles	Per kilometre	\$1.00
Animal control		
Note: <ul style="list-style-type: none"> Infringements issued are as specified in the Dog Control Act Schedule 1 https://www.legislation.govt.nz/act/public/1996/0013/latest/whole.html#DLM374410 A new dog must be registered on or before 3 months of age. The fee for new dog registrations where the dog is less than 3 months old on or after 2 August or the dog is imported into New Zealand for the first time on or after 2 August is calculated by dividing the registration fee payable for a full year by 12 and multiplying that amount by the number of complete months remaining in the registration year. This is called 'pro rata'. 		
Discounts		
(a) desexed – the dog is spayed or neutered		-\$10.00
(b) containment – the dog is in a fenced or controlled property		-\$20.00
I responsible owner <ul style="list-style-type: none"> the dog is microchipped as required by the Dog Control Act 1996 there has been no written warning, barking abatement notice, seizure or infringement under the Dog Control Act 1996 within the last two years relating to any dog owned by the person applying for the registration. 		-\$30.00
Working dogs have three categories. It is important to advise Council which category your working dog fits into. Working dog and service dogs require current paperwork certifying their abilities. Breeds not typically seen as Stock dogs may require a site inspection that demonstrates how your dog performs its job: <ul style="list-style-type: none"> Stock Dog – Kept principally for the purposes of herding or driving stock. Working Dog – Include government dogs (e.g. Police, Customs, MPI, DOC etc.), dogs owned by a licensed property (e.g. completes guard work under legislation), pest dog (operating under Biosecurity Act 1993). Service Dog – Includes assistance dog, hearing dog, K9 medical detection, mobility assists etc. 		
New dog registration – up to 3 months old before 1 July – All dogs	See notes above	pro rata
Renew dog registration – non-working dog older than 3 months on 1 July – Fee paid 'on time' by 1 August All evidence must be provided prior to 1 May for discounted fees to be applied		
no discounts applied	Flat fee	\$110.00
the dog is spayed or neutered (a)	Discounted fee	\$100.00
fee – the dog is in a fenced or controlled property (b)	Discounted fee	\$90.00
fee – responsible owner (according to Council's criteria) I	Discounted fee	\$80.00
fee – the dog is spayed or neutered (a)	Discounted fee	\$80.00
AND is in a fenced or controlled property (b)		
fee – the dog is spayed or neutered (a)	Discounted fee	\$70.00
AND the owner is considered a responsible owner (according to Council's criteria) I		
fee – the dog is in a fenced or controlled property (b)	Discounted fee	\$60.00
AND the owner is considered a responsible owner (according to Council's criteria) I		

fee – the dog is spayed or neutered (a) AND the dog is in a fenced or controlled property (b) AND the owner is considered a responsible owner (according to Council's criteria) I	Discounted fee	\$50.00
Renew dog registration – working dog & stock dogs	Flat fee	\$40.00
Renew dog registration – service dogs with current papers only		Free
Late payment fee – registration paid after 1 August	Percentage of applicable fee inc. discounts	50%
Rehoming dogs		
A dog impounded by SDC released to SDC authorised rehoming provider for either fostering or rehoming (initial registration only)		Free
A dog received by SDC authorised rehoming provider for the purpose of rehoming, that is either from Southland District, or to be rehomed in Southland District (initial registration only)		Free
Rehoming dogs		
Property inspections to verify discount / dog class etc.		\$50.00
Dog hearing lodgement fee		\$100.00
Replacement tag – first one		\$6.50
Replacement tag – any subsequent		\$13.00
After hours collection fee		\$100.00
Charge out rate for vehicles	Per kilometre	\$1.00
Multiple dog licence application fee		\$50.00
Sale of collars		\$10.00
Leads		\$12.00
Withdrawal of infringement fee – per infringement		\$30.00
Micorchipping		
Microchipping of a dog registered by SDC		No charge
Commercial breeders that require more than four pups to be microchipped per registration year	Per dog for the fifth and subsequent dog	\$30.00
Dog impounding fees		
Impounding of dogs		\$150.00
Impounding of dogs – second and subsequent impoundment (\$200 from then on plus any infringement fees)		\$200.00
Long term stays (greater than one month) monthly fee (Note: where a dog is impounded and is awaiting the outcome of a Court hearing or similar a monthly fee will be applied and monthly invoices will be issued to the owner)		\$300.00
After hours release (minimum of one-hour staff time) only by prior arrangement and all outstanding fees and infringements must be paid		\$180.00
Surrender fee		\$120.00
Sustenance of impounded dog per day or part thereof		\$25.00

Euthanasia		Actual cost
Stock wondering fee		
Fees for impounding of stock on district roads and highways		
Per head charges:		
Horses, donkeys, asses, mules, cattle, deer		\$60.00
Sheep, goats, pigs, and other stock		\$30.00
All stock less than three months of age		\$10.00
Hourly rate for Council animal control officer		\$90.00
Contractor call out fee		Actual cost
Sustenance		Actual cost
Hire of transportation or trailers		Actual cost
Dog impounding fees		
Hourly rate for Council animal control officer	Does not apply to state highways.	\$90.00
Contractor callout fee		Actual cost
Building Control		
<p>Note:</p> <p>All fees stipulated in the below table are a 'minimum cost' which has been set as an indicative average cost. Additional work, typically related to more complex applications which may include processing, inspections or external professional advice required for any application will be charged in addition to these minimum fees 'at cost'.</p> <ul style="list-style-type: none"> any work performed by Council which is not stipulated in the below table will be charged 'at cost'. This will be applied as hourly rate, quantity of inspections or external work 'as invoiced' to Council indicative building consent fees do not include MBIE/BRANZ Accreditation levies for building work where there is history of poor payment, the fees are to be paid at the time of lodging infringements issued are as specified in the Building (Infringement Offences, Fees, and Forms) Regulations 2007 – https://www.legislation.govt.nz/regulation/public/2007/0403/latest/whole.html#DLM6340507 costs associated with review of a PS1 will be invoiced as an additional charge. Complex projects may require calculations and/or a PS2 in support of a PS1. A PS2 design review statement will be required for projects exceeding \$2.5 million fees and charges outstanding at submission of Form 6 "Application for Code Compliance Certificate" will prevent issuing of the Code Compliance Certificate 		
Processing time charge-out rates		
Administration	Per hour	\$150.00
Building control/compliance officer	Per hour	\$230.00
Inspection charge-out rate		

allow a site arrival fee plus time on-site for inspection/ compiling field notes and any necessary follow-up	Per hour	\$365.00
• indicative building consent fees are 15% GST inclusive.		
Minimum building consent fees		
Building work		
Freestanding fireplace (includes warranty replacement installations)		\$483.00
Inbuilt fireplace		\$693.00
\$0 - \$2,500		\$693.00
\$2,501 - \$5,000		\$1,113.00
\$5,001 - \$10,000		\$1,433.00
\$10,001 - \$20,000		\$2,079.00
\$20,001 - \$50,000		\$2,840.00
\$50,001 - \$100,000		\$3,554.00
\$100,001 - \$250,000		\$4,326.00
\$250,001 - \$500,000		\$5,607.00
\$500,001 - \$900,000		\$7,691.00
\$900,000 +		\$10,017.00
*Unlined shed/accessory building - \$20,001-\$500,000		\$2,342.00
*Unlined shed/accessory building - \$500,001-\$900,000		\$3,964.00
*Unlined shed/accessory building - \$900,000 +		\$4,762.00
Residential re-roof/re-clad only (includes addition of insulation)		\$1,523.00
All value of building work above is including GST		
The estimated value of your building work must be calculated as the value of the completed build (excluding land value). This includes labour and materials and cannot be less than \$2,000 per m2 for a new residential build. The estimate of your project's value must include: materials, including salvaged materials; design work; building; plumbing and other contractor charges such as labour at normal contractor charge out rates. This method of calculation is also required where an "owner builder" is completing the work		
All commercial building applications are lodged using the above minimum fee which will have actual and reasonable costs charged in addition to the lodgement amount.		
*The above specified shed fees relate ONLY to stand-alone/detached unlined sheds and/or accessory building that: have been engineer designed, with a Producer Statement 1 (PS1) provided to Council, contain no plumbing/drainage (other than stormwater), contain no specified systems/safety systems and have no lined occupied spaces.		
Other fees and charges applied to a building consent (where relevant)		
MBIE levy (formerly DBH Levy)	\$1.75 per \$1,000.00 or part of (for project values more than \$20,444.00)	\$1.75/ \$1,000.00

BRANZ levy	\$1.00 per \$1,000.00 (for project values equal to or more than \$20,000.00)	\$1.00/ \$1,000.00
Accreditation levy	\$1.00 per \$1,000.00 (for project values equal to or more than \$20,000.00)	\$1.00/ \$1,000.00
Site service assessment		\$247.00
Compliance schedule/statement	Per hour	\$368.00
Application for minor variation		\$168.00
Amendment to building consent	Cost is per hour. Amendments relate ONLY to amending works within the scope the original application. Additional works that expand the scope are required to be applied for as a new building consent.	\$230.00 + hourly rate for processing time spent and inspections required.
Rejection of building consent		\$165.00
Building Act certificate – Section 73		\$500.00
Building Act certificate – Section 37		\$150.00
Inspection cancellation fee		\$150.00
Code compliance certificate application		\$131.00
Connect drain to kerb and channel		See road reserve and service fees See road reserve and service fees
Connect piped utilities including water, stormwater and wastewater		
Alteration to existing rural water service connection		
Other applications received by Council		
Service required	Fee/ charges comprises	
PIM	Project information memorandum (PIM only application)	\$284.00
PIM – commercial/industrial	Project information memorandum (PIM only application)	\$536.00
LIM	Land information memorandum (includes single title search)	\$399.00
Tent/marquee (> 100 m²)		\$525.00
Amusement device permit		\$11.50
Certificate for public use	First application	\$389.00
Certificate for public use	First renewal	\$775.00

Certificate for public use	Second and subsequent renewals	\$2,205.00
Certificate of acceptance – urgent works	Applies to emergency work only	\$1,229.00
Certificate of acceptance – all other work	Applies to work completed without a consent outside of emergency situations	Building consent x2
Exemption to building consent application – Schedule 1	Acceptance of paperwork	\$168.00
Exemption to building consent application – Schedule 1 (2)		\$462.00
Other fees for activities/services performed by Council		
Service required	Fee/ charges comprises	
Building warrant of fitness (BWOFF) onsite inspection	1-3 systems	\$360.00
Building warrant of fitness (BWOFF) onsite inspection	4-5 systems	\$540.00
Building warrant of fitness (BWOFF) onsite inspection	6+ systems	\$630.00
Annual BWOFF renewal	1-hour admin	\$147.00
Relocatable building report		\$499.00
Earthquake prone building	Engineer report review and decision	\$483.00
Exemption from undertaking seismic strengthening		\$440.00
Compliance schedule – amendments	Per hour – minimum 1 hour	\$252.00
Change of use (S115)		\$240.00
Swimming pool inspection		\$221.00
Swimming pool re-inspection		\$168.00
Swimming pool report	Receipt of independent qualified pool inspector review	\$53.00
Alternative solution or waiver	Assessment of other than minor alternatives (paid on lodging)	\$1,271.00
Sale of alcohol reviews		\$79.00
Notice to fix		\$252.00
Monthly data report	Per monthly report	\$32.00
Administration service providers charges		
Electronic submission fee		\$145.00
Document filing or search	0.33/hr processing	\$45.00
Search fee of certificate of title and appellation details.	Each	\$35.00

Copying charge A4		Per sheet	\$0.20	
Copying charge A3		Per sheet	\$0.50	
Copying charge A2/A1		Per sheet	\$5.00	
Consent hardcopy scanning		Per consent	\$70.00	
Property file retrieval		Per file for non-owner	\$10.00	
Administration service providers charges				
Contractors/consultants			At cost + disbursements	
Engineer review			At cost + disbursements	
Consultants			At cost + disbursements	
Legal/other advice			At cost + disbursements	
Courier fees			At cost +15%	
Public service vehicle charge per/km			\$1.00	
Community housing rents				
Location	Address	Number of Units	Single occupancy (per week)	Double occupancy (per week)
Edendale	Pioneer Place	10	\$120.00	\$144.00
Edendale	Seaward Road – 2 Bedroom	1	\$144.00	\$144.00
Lumsden	4 Tauna Street	4	\$120.00	\$144.00
Nightcaps	12 Annan Street	6	\$120.00	\$144.00
Ohai	100 Birchwood Road	5	\$120.00	\$144.00
Otautau	1 Rochdale Street	1	\$120.00	\$144.00
Otautau	50 King Street	4	\$120.00	\$144.00
Riversdale	48 York Road	2	\$120.00	\$144.00
Riverton/Aparima	125 Havelock Street (Trotters Court) – Single flats only	8	\$120.00	\$144.00
Riverton/Aparima	111 Havelock Street (Jacobs Court) – All double flats	4	\$144.00	\$144.00
Tuatapere	26 Orawia Road	8	\$120.00	\$144.00
Winton	3 Queen Street	6	\$120.00	\$144.00
Wyndham	Menzies Court	10	\$120.00	\$144.00
Non-priority tenant rents	Any Location		\$144.00	\$164.00
Note				
• Applies to new and reviewed tenancies.				
Existing double tenancies will be reviewed at the single rate due to the basis of their fees and charges and contracts of the time of the commencement of the tenancy.				
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 – 25 years (incl connection cost)				\$4,910.00
Edendale sewerage loan – 25 years (excl connection cost)				\$4,064.00

Edendale water loan charge – 25 years		\$1,165.00
Tuatapere sewerage loan charge – 25 years		\$2,590.00
Wallacetown sewerage loan charge – 25 years		\$2,158.00
Wyndham sewerage loan – 15 years (incl connection cost)		\$753.00
Wyndham sewerage loan – 25 years (incl connection cost)		\$4,820.00
Wyndham sewerage loan – 15 years (excl connection cost)		\$612.00
Wyndham sewerage loan – 25 years (excl connection cost)		\$3,917.00
Wyndham water loan charge – 15 years		\$188.00
Wyndham water loan charge – 25 years		\$1,205.00
Environmental health		
Food business operating under the Food Act 2014		
With food control plans or national programmes		
Application fees		
Establishment and registration of a new single or multi-site template food control plan or national programme		\$402.00
For each additional site	For a multi-site business	\$136.00
Renewal of registration of a single or multi-site template food control plan or national programme	Per site	\$130.00
Voluntary suspension (per notification plus hourly rate after first hour)		\$85.00
Significant amendment to registration (plus hourly rate after first hour)		\$150.00
Minor amendment to registration (plus hourly rate after first hour)		\$75.00
Verification fees		
Base fee	For verifier time preparing for the verification	\$240.00
Hourly rate for the verification	Verifier time on-site for the verification and verification report preparation time	\$160.00
Hourly rate for corrective actions	Relating to all activities including correspondence, preparation, travel, on-site and report	\$160.00
Cancellation of verification	Not including within 24 hours of making the appointment	\$160.00
Unscheduled verification (per hour)		\$160.00
Copies of Food Control Plan folder and documents		Actual cost
Technical expert for verification or unscheduled verification		Actual cost
Interpreter services		Actual cost
Compliance under the Food Act 2014		
Investigation and enforcement activity related to registration or complaint (hourly rate)		\$160.00
Technical expert review (advice or verification) associated with an investigation		Actual cost
Hourly rate for food safety officer (relating to all activities including correspondence, preparation, travel, on-site and reports)		\$160.00
Other registered premises – annual fees		
Camping grounds		\$372.00
Offensive trades		\$372.00
Hairdressers		\$291.00

Sale yards		\$210.00
Funeral directors		\$210.00
Penalty for late payments	Applicable to all registration renewals after 1 January	\$55.00
Hourly rate for re-inspections	Inspector time for travel, onsite inspections and report	\$160.00
Transfer of ownership		\$130.00
Other registered premises – annual fees		
Camping grounds		\$372.00
Offensive trades		\$372.00
Hairdressers		\$291.00
Sale yards		\$210.00
Funeral directors		\$210.00
Other services		
Nuisances		
Hourly rate to investigate, visit, research or attend to correspondence/ administration; a situation where it has been established that a property is causing a nuisance and the owner has failed to abate the nuisance		\$160.00
E-coli water sampling fee		
Each sampling visit of a camping ground that has a private water supply		\$52.00
The Keeping of Animals, Poultry and Bees Bylaw		
Application for dispensation/permit		\$322.00
Hourly rate to investigate, visit, research or attend to correspondence/ administration where it has been established that a permit was required plus actual travel costs and disbursements	Per hour	\$160.00
General hourly rate		
All other activities undertaken by environmental health staff, shall be charged at the actual cost calculated at	Per hour	\$160.00
All hourly rates in relation to environmental health are calculated in 15 minute blocks or part thereof		
Charge out rate for vehicles	Per kilometre	\$1.00
Litter		
Litter fine		\$400.00
Halls, community centres and Council property		
Athol hall		
Hall hire	24 hours	\$200.00
Hall hire	Half day	\$40.00
Hall hire	Full day – during the day	\$80.00
School and special interest groups		50% discount
Cleaning (if required)	Per hour	\$50.00
Browns hall		
Athletic society		\$100.00
Private function		\$100.00
Community function		\$50.00
Bond	No GST	\$250.00
Clifden hall		
Hall	Per hour	\$11.50

Tables	Each	\$5.00
Cups	Per dozen	\$20.00
Bond	No GST	\$220.00
Bond (ratepayers)	No GST	\$100.00
Bond (after midnight)	No GST	\$160.00
Colac Bay hall		
Funerals		\$100.00
Cabaret, socials, weddings		\$150.00
Bowls – night		\$40.00
Bowls – afternoon and night		\$50.00
Main hall	Per hour	\$15.00
Bond	No GST	\$250.00
Dipton hall		
Hall		\$35.00 -\$80.00
Hall night rates		\$250.00 - \$350.00
Play group/RSA		\$35.00 - \$50.00
Edendale-Wyndham hall		
Main hall – all day	Up to 8 hours	\$80.00
Main hall – day and night hire		\$200.00
Committee room	Hourly	\$30.00
Supper room		\$30.00
Kitchen and supper room		\$40.00
Kitchen and committee room		\$40.00
Diesel heating	Per litre used	At cost
Breakages/Damage	Repair/replacement	At cost
Bond (may be imposed at discretion of the custodian)	No GST	\$1,000.00
Cleaning	Per hour	\$35.00
If excessive staining on the floor and commercial cleaning is required the cost of such will be charged to the hirer		
Five Rivers hall		
Hall		\$50.00
Chairs	Per day	\$20.00
Bond	No GST	\$200.00
Limehills hall		
All day hire	8am – 5pm	\$50.00
All day and night hire		\$80.00
Bond	No GST	\$250.00
Lumsden hall		
All day hire	8 hours	\$100.00
All day and night hire		\$150.00
Sports team		\$17.25

Lounge/supper room		\$50.00
Cleaning (if required)	Per hour	\$50.00
Lumsden sports ground pavilion		
All day hire	8 hours	\$100.00
All day and night hire		\$150.00
School and special interest groups		50% discount
Cleaning (if required)	Per hour	\$50.00
Manapouri hall		
Hall		\$100.00
Meeting room/library	Per half day	\$15.00
Library	Per year	\$200.00
Community and sports groups		\$45.00
Bond	No GST	\$200.00
Mokoreta hall		
Hire	Hourly	\$12.00
Cleaning	Per hour	\$25.00
Heater	Per hour	\$8.00
Bond (refundable)	No GST	\$50.00
Nightcaps hall		
Funerals		\$100.00
Cabaret, socials, weddings		\$125.00
Rifle club	Full season	\$200.00
Netball and rugby club	Per hour	\$15.00
Meeting room	Per hour	\$15.00
Hire of kitchen, supper room and meeting room for function	Flat fee	\$80.00
Funerals for RSA members and spouses		No charge
Bond	No GST	\$125.00
Ohai hall		
Wedding dance/cabarets		\$115.00
Wedding reception only/banquets		\$100.00
Group hire	Hourly	\$15.00
Non-profit organisation hire	Per hour	\$10.00
Bond	No GST	\$250.00
Orawia hall		
Private function		\$100.00
Community function		\$40.00
Oreti Plains hall		
All day hire	8 hours	\$125.00
Hire	Hourly	\$16.00
Weekend hall hire		\$250.00
Weekly hall hire		\$875.00
Chairs (each)		\$0.50

Tables (each)		\$5.00
Bond		\$500.00
Orepuki hall		
Half day or night	3 hours and under	\$65.00
All day hire	Over 3 hours either	\$115.00
All day and night hire		\$290.00
Sports clubs		\$6.00
Lounge:		
Private function	Resident	\$40.00
Private function	Non-resident	\$70.00
Hire:		
Chairs	Each (additional fee for damage)	\$0.60
Tables	Each	\$4.00
Bond	No GST	\$250.00
Otapiri-Lora Gorge hall		
Hall	Non-residents	\$200.00
Hall	Residents	\$150.00
Meetings morning/afternoon/evening	Non-residents	\$35.00
Meetings morning/afternoon/evening	Residents	\$25.00
Weddings	Non-residents	\$250.00
Weddings	Residents	\$200.00
Rifle club	Full season	\$10.00
Dance committee		\$60.00
Chairs	Each	\$1.00
Tables	Each	Donation
Cutlery and crockery		\$25.00
Ryal Bush hall		
All day hire		\$50.00
Hourly		\$20.00
Bond	No GST	\$200.00
Stewart Island trail park pavilion		
Hire		\$50.00
Thornbury hall		
Funerals		\$100.00
Cabaret, socials		\$150.00
Weddings		\$165.00
Hire of any room	Per hour	\$15.00
Bond	No GST	\$250.00
Tokanui hall		
All day and night hire		\$200.00
All day hire	8 hours	\$70.00
Half day hire		\$30.00

Sports club (regular)		\$15.00
Sports club (occasional)		\$20.00
Supper room		\$20.00
Supper room and kitchen		\$30.00
Heating	Per 20 minutes	\$2.00
Bond (refundable) (may be imposed at discretion of the custodian)	No GST	\$400.00
Tuatapere hall		
Half day hire		\$57.50
Full day hire		\$115.00
Weddings		\$115.00
Sports team		\$11.50
Waikawa hall		
Hall – full day		\$200.00
Hall – half day	No more than 4 hours	\$50.00
Meetings		\$25.00
Funerals and elections		\$150.00
Social functions	5pm to 1am	\$120.00
Lounge/supper room	All day	\$80.00
Lounge/supper room	Part day	\$60.00
Damage/breakages	Repair/replacement	At cost
Cleaning (if required)		\$100.00
Heaters	Per 20 minutes	\$1.00
Bond	No GST	\$50.00
Winton Memorial hall		
Weddings/birthdays/other social functions	Full day (bond required)	\$400.00
(Hall not available for hire for birthday functions for 25 year olds and under)		
Other functions	Full day (bond required)	\$200.00
School/education related events	Full day (bond required)	\$50.00
Bowls and dancing (eg, ballet, 111cottish dancing)	Half day (bond required)	\$25.00
Bowls and dancing (eg, ballet, 111cottish dancing)	Full day (bond required)	\$50.00
Funeral/church services/meetings	Full day (bond required)	\$75.00
Commercial user (e.g., private sales)	Half day (bond required)	\$200.00
Commercial User (e.g., private sales)	Full day (bond required)	\$400.00
Bond – Regular Users (12 month duration for bond, reviewed and renewed every 12 months)	No GST	\$200.00
Bond – casual/one-off users	No GST	\$400.00
Winton RSA hall		
ANZAC lounge	Half day (bond required)	\$30.00
ANZAC lounge	Full day (bond required)	\$60.00
Weddings	Full day (bond required)	\$150.00
Other functions (ANZAC lounge not to be hired for birthday functions for 25 year old's or under)	(bond required)	\$80.00
Regular users (e.g., dancing, yoga, church services)	Half day (bond required)	\$15.00

Regular users (e.g., dancing, yoga, church services)	Full day (bond required)	\$30.00
Commercial user (e.g., private sales)	Half day (bond required)	\$50.00
Commercial user (e.g., private sales)	Full day (bond required)	\$100.00
Bond – regular users (12 month duration for bond, reviewed and renewed every 12 months)	No GST	\$100.00
Bond – casual/one-off users	No GST	\$200.00
Council property – room hire		
Otautau – chambers	Per hour	\$17.25
Otautau – interview room	Per hour	\$12.50
Te Anau – meeting room	Half day	\$10.00
Information management		
Production of maps (excluding requests for property maps from ratepayers for their individual properties) *. A standard property map (one that shows the property boundary information layer over the aerial photography image) requested by the owner or occupier of the property does not incur this fee.		\$75.00** Per hour – minimum 1 hour.
* this fee applies to external customers where there is a commercial gain to be made by the requestor and/or there is a request for 'value added' work. Value added work is where the customer has requested additional information to be shown on a standard property map. Examples include the defining of fence lines and calculation of paddock sizes.		
** the fee is standard per property requested, regardless of the size of the printed map or the size of the property.		
Internment fees for Southland District cemeteries		
Standard interment five years old and over		
Calcium (Isla Bank)		\$2,250.00
Centre Hill		\$2,250.00
Dipton		\$2,250.00
Edendale		\$2,250.00
Halfmoon Bay		\$2,250.00
Lumsden		\$2,250.00
Lynwood		\$2,250.00
Otautau		\$2,250.00
Otautau RSA (less \$300)		\$1,950.00
Riverton		\$2,250.00
Riverton RSA (less \$200)		\$2,050.00
Nightcaps (Wairio)		\$2,250.00
Wallacetown		\$2,250.00
Winton		\$2,250.00
Woodlands		\$2,250.00
Wreys Bush		\$2,250.00
Wyndham		\$2,250.00
Other cemetery fees		
Interment one year old and up to five years old		\$1,125.00
Interment stillborn and up to one year old		\$562.50
Purchase of exclusive right to burial – standard or ashes plot		\$150.00
Cremated ashes into existing ashes or standard plot – Council to prepare:		
• Grass surface		\$690.00
• hard surface, ie concrete (fee plus actual contractor costs based on a time and material basis)		\$150.00
Cremated ashes into existing ashes or standard plot – family or funeral director to prepare and finish site		\$150.00
Memorial wall – placement of plaque		\$150.00
Probes		\$250.00

Out of standard hours burial				\$680.00
Library charges				
Interloans (New Zealand-wide for reciprocal libraries)		Per item		\$10.00
Interloans (non reciprocal libraries)		Per item		At cost
Subject information over 30 minutes		Per search		\$25.00
Replacement of lost/damaged item		Per item		At cost
Photocopying/printing A4		Per side		\$0.20
Photocopying/printing colour A4		Per side		\$1.00
Photocopying/printing A3		Per side		\$0.50
Photocopying/printing colour A3		Per side		\$3.00
Laminating A4		Per item		\$4.00
Laminating A3		Per item		\$5.00
Binging – binding spine only		Per 20 pages		\$4.00
Binding covers		Each		\$0.50
Scan & email		Per 10 pages		\$2.00
Faxing		Per 10 pages		\$1.00
Local government official information and meeting requests				
Official information request				
First four hours				Free
Additional time		Per half hour		\$38.00
Photocopying charges				
First 50 pages				Free
Additional pages		Per page		\$0.20
Other charges that includes:				
Producing a document by computer or other like equipment				At cost
Reproducing a photograph, film, video, or audio recording				At cost
Arranging for the requestor to hear or view an audio or visual recording				At cost
Providing a copy of any maps, plans, etc.				At cost
Note				
These rates are as outlined in the Ministry of Justice guidelines and this policy will be amended to reflect any changes in the ministry guidelines.				
The requestor will be notified of the estimated cost of their request before Council starts to work on the request. The requestor then has the option of proceeding, withdrawing, or refining their request.				
Miscellaneous charges				
Postponement fee	One-off charge upon approval of postponement of rates and annual interest charged on balance of postponed rates	Per property		\$20.00
		Per property		4.35%
Credit card fees				Actual cost
Public Toilets				
Te Anau – Lions Park public toilets				

Toilet fee: adult and children over 10 years		\$1.00
Children under 10 years		No charge
Shower base fee:	Per 8 mins	\$5.00
shampoo/conditioner/soap packs		\$5.00
towel and shower mat		\$6.00
Toilet fee: adult and children over 10 years		\$1.00
Refuse and transfer stations		
Car loads	Refuse	\$30.00
	Green waste	\$10.00
Ute type loads and small trailers	Refuse	\$46.00
	Recycling and reuse	\$26.00
Tandem trailers or high side trailers	Refuse	\$86.00
	Recycling and reuse	\$42.00
Trucks per 1,000 kg gross weight		\$90.00
Cars (Te Anau)	Refuse/green waste per tonne – part thereof	\$206.00
Single trailer/ute (Te Anau)	Refuse/green waste per tonne – part thereof	\$206.00
Tandem trailer (Te Anau)	Refuse/green waste per tonne – part thereof	\$206.00
Trucks per tonne confirmed by weight docket		\$206.00
Unstripped car body surcharge		\$156.00
Stripped car body		\$54.00
Scrap cars (Stewart Island only)		\$54.00
Car tyres	Each	\$12.00
4WD tyres	Each	\$24.00
Gas bottles		\$10.00

Recycling and reuse only available at Stewart Island/Rakiura		
TV/computer monitor		\$18.00
Car batteries		\$12.00
Whiteware		\$18.00
Greenwaste/cleanfill – Braggs Bay		
Small trailer/ute		\$28.00
Tandem trailers or high side trailers		\$42.00
Truck		\$42.00
Car boot		\$10.00
Other items available to purchase only at Stewart Island/Rakiura		
Black bags	Commercial each	\$6.00
Paint/oil	Per 20 litres	\$12.00
Rubbish bags	SDC bag of 52	\$210.00
Recycling bin		\$24.00
Food bucket		\$16.00
Burn bin – commercial	Per trailer/ute	\$32.00
Burn bin – household	Per trailer/ute	\$24.00
Black bags	Commercial each	\$6.00
Paint/oil	Per 20 litres	\$12.00
Rubbish bags	SDC bag of 52	\$210.00
<p>All loads over 8 tonnes gross weight for compacting transfer stations (Winton and Te Anau) or 3 tonnes gross weight at non-compacting transfer stations (All others) will NOT BE accepted unless prior written approval has been granted by the group manager services and assets or his agent.</p> <p>Stewart Island transfer station does not accept any truckloads of general waste. Building and commercial waste may NOT always be accepted. We encourage contractors to allow to supply their own commercial skip bin directly to and from the mainland for individual construction activity.</p> <p>Hazardous waste from the same individual or organisation in excess of 10 kilograms or 10 litres will be subject to special charge by negotiation with the engineer or his delegated representative on a case by case basis.</p> <p>Recycling and reuse include:</p> <ul style="list-style-type: none"> • greenwaste – separated clean greenwaste (where accepted). Excludes soils, flaxes, branches over 150mm diameter and tree stumps • scrap metal – separated clean scrap metal (where accepted) • reuse/recyclables – domestic household recyclables, including cardboard, glass, plastics, aluminium and tin cans (all recyclables and reuse items have to be clean from contamination) 		

Resource Management Act		
Staff charge out rates for any input Resource management Act and Local Government Act matters		
Planning manager/team leader	Per hour	\$220.00
Senior planner	Per hour	\$180.00
Graduate/planner	Per hour	\$160.00
Planning coordinator	Per hour	\$160.00
Monitoring and enforcement officer	Per hour	\$160.00
Development engineer	Per hour	\$190.00
Ecologist	Per hour	\$200.00
Roading asset manager or transport manager	Per hour	\$220.00
Building control staff	Per hour	\$185.00
All other internal staff	Per hour	\$160.00
Search fee of certificate of title and appellation details	Each	\$40.00
Resource Consents: S.95A – 95F Resource Management Act for controlled activity, discretionary activity, and non-complying activity		
Determination that an application is incomplete under s88(3)		\$200.00
Lodging a planning application via any other means except the online lodgement portal.		\$100.00
For applications that can be dealt with under delegated authority (ie non-notified) Initial non-refundable lodgement and processing fee Actual cost plus disbursements		\$1,000.00
For applications requiring limited notification (limited notified) Initial lodgement and processing fee Actual cost plus disbursements		\$3,000.00
For applications requiring notice (notified) Initial lodgement and processing fee Actual cost plus disbursements which includes advertising costs and preliminary costs in notification process		\$5,000.00
Change or cancellation of consent conditions (S.127 Resource Management Act) Actual cost plus disbursements, initial lodgement and processing fee		\$800.00
Hearings charge – decision-maker(s) and administrative staff time There is a one hour minimum charge then a pro-rata cost in 15 minute segments of \$155.00 plus disbursements		\$620.00

Plan change request Actual cost plus disbursements which includes advertising costs and preliminary costs in notification process, initial lodgement and processing fee		\$10,000.00
Notice to surrender consent (S.138 Resource Management Act)		\$240.00
Monitoring charges		
Charge applied to issuing an abatement notice		\$300.00
Resource consent breaches – where it has been established that a breach of a resource consent has occurred, the time taken for the compliance officer to investigate, visit, research, or attend to correspondence/administration, shall be charged at the actual cost.		
Requirements and heritage orders (per application) Actual cost plus disbursements, initial lodgement and processing fee (six hours)		\$720.00
Information from files/plans Actual cost based on staff time plus disbursements (per hour)		\$160.00
Section 223 certification only		\$250.00
Section 224I certification only		\$250.00
Sections 223 and 224I certification fee		\$500.00
Bond administration fee Lodging a bond for incomplete work		\$300.00
Solicitors fee For multi-party dealings		Actual cost plus disbursement
Certification of plans (S.226 Resource Management Act) Actual cost plus disbursements, initial lodgement and processing fee (per plan)		\$500.00
Certificates of compliance (S.139 Resource Management Act) Actual cost plus disbursements, initial lodgement and processing fee (each)		\$600.00
Existing use right certificate (S.139A Resource Management Act) Actual cost plus disbursements, initial lodgement and processing fee		\$600.00
Permitted boundary activities (S. 87BB Resource Management Act) Actual cost plus disbursements, initial lodgement and processing fee		\$300.00
Waivers for a marginal or temporary breach	Fixed fee	\$200.00
Outline plan approval (S.176A Resource Management Act)		\$800.00

Actual cost plus disbursements, initial lodgement and processing fee		
Waiver of an outline plan		\$360.00
Actual cost plus disbursements		
Initial lodgement and processing fee		
Extension of time (S.125 Resource Management Act)		\$800.00
Actual cost plus disbursements, initial lodgement and processing fee		
Transfer of consent (S.134 Resource Management Act)		\$500.00
Actual cost plus disbursements, initial lodgement and processing fee		
Removal of designation (S.182 Resource Management Act)		\$500.00
Actual cost plus disbursements, initial lodgement and processing fee		
Alteration of designation (S.183 Resource Management Act)		\$800.00
Actual cost plus disbursements, initial lodgement and processing fee		
Processing of an objection (S.357 and 357A Resource Management Act)		\$500.00
Actual cost plus disbursements, initial lodgement and processing fee		
Legal consultant (where Council refers matters to its resource management legal consultant for legal advice, and/or attendance by the legal consultant at hearings)		Actual cost plus disbursements
External resource management professionals (eg consultant)		Actual cost plus disbursements
Overseas investment certificates		\$500.00
Actual cost plus disbursements, initial lodgement and processing fee		
Other legislation relating to subdivision activity		
Right of way approval (S.348 Local Government Act 1974)		\$500.00
Actual cost plus disbursements, initial lodgement and processing fee		
Cancellation of building line restriction (S.327A Local Government Act 1974)		\$500.00
Actual cost plus disbursements, initial lodgement and processing fee		
Cancellation or variation of easements (S.221, 241, 348)		\$500.00
Actual cost plus disbursements, initial lodgement and processing fee		
Removal of Interests on titles		\$500.00

Actual cost plus disbursements, initial lodgement and processing fee		
Building Act certificates (S.73 and 77)		\$500.00
Actual cost plus disbursements, initial lodgement and processing fee.		
Fees set by the Resource Management Act (Infringement Offences) Regulations 1999		
Contravention of S.9 Resource Management Act (Restrictions on use of land)		\$750.00
Contravention of an Abatement Notice other than a notice under S.322(1)		\$750.00
Contravention of S.22 Resource Management Act (failure to provide certain information to an enforcement officer)		\$300.00
Contravention of excessive noise direction under S.327 Resource Management Act		\$500.00
Return of seized equipment – noise control (hourly rate plus travel costs)		Actual cost
Other matters		
Processing application for exemption under the Subdivision Land Use and Development Bylaw 2012		\$500.00
Actual cost plus disbursements, initial lodgement and processing fee		
Where pre-application meetings are sought for large projects or there are multiple meetings for other consents extending beyond 30 minutes then Council can charge the officers' time to the potential applicant	Per hour	\$160.00
The charge out rate for vehicles	Per kilometre	\$1.00
Note		
Where an initial "lodgement and processing fee" is required this must be paid at the beginning by the applicant in order for the application to be considered complete and start the processing time clock under the Resource Management Act. However, if there is additional time required to process the application then the actual cost will be charged resulting in a further invoice.		
Contributions – reserves and roading		
Reserves and roading contributions may be required through the resource consent process. If contributions are required then they will be taken in accordance with the methodology prescribed in the "financial contributions" section of the Operative Southland District Plan 2018.		
Riverton Harbour licensing fees		
Wharf fee	Per metre	\$38.01
Transfer fee		\$171.53
Road reserve and service fees		
All application includes 1 inspection		
Additional work, typically related to more complex applications which may include processing, inspections or external professional advice required for any application will be charged in addition to these minimum fees 'at cost'		
Additional inspection fee (all services)		

Roading asset manager or transport manager	Per hour	\$220.00
Roading contract manager or roading engineer	Per hour	\$160.00
Stock management		
Stock crossing at grade – no annual charge + \$10.00 replacement tag fee + \$50.00 extra site visit	Bond (no GST)	\$1,500.00
	Fee	\$180.00
Stock races	Bond (no GST)	\$250.00
	Fee	\$180.00
Stock droving	Bond (no GST)	No charge
	Fee	\$65.00
Drainage		
Lower a road culvert	Bond (no GST)	\$500.00
	Fee	\$180.00
Drainage on roadsides	Bond (no GST)	\$500.00
	Fee	\$180.00
Stormwater connection to kerb and channel	Bond (no GST)	\$250.00
	Fee	\$65.00
Crossings/vehicular accessways		
Urban – unsealed	Bond (no GST)	\$1,000.00
	Fee	\$130.00
Urban – sealed	Bond (no GST)	\$2,000.00
	Fee	\$130.00
Commercial urban/rural (includes dairy tanker access)	Bond (no GST)	\$5,000.00
	Fee	\$180.00
Rural – private	Bond (no GST)	\$2,000.00
	Fee	\$180.00
Carriageway		
Corridor access request (non-invasive); includes TMP assessment	Fee	\$100.00
Corridor access request; includes initial site & TMP assessment	Fee	\$150.00

Traffic Management Plan Amendment Fee – extension or alteration/addition	Fee	\$50.00
Traffic Management Plan Priority Processing Fee – where approval is required in less than that the statutory timeframe (i.e. less than 5 days for a standard TMP)	Fee	\$300.00
Public/private utilities and services on roadsides (treat as a road opening)	Bond (no GST)	\$1,000.00
	Fee	\$180.00
Stock underpasses (+ deed of grant at \$100.00)	Bond (no GST)	\$5,000.00
	Fee	\$180.00
Dust suppression	Bond (no GST)	No charge
Application of 150m of semi-permanent dust suppressant	Fee	Price on application
Requests to physically form roads	Bond (no GST)	No charge
Fee (\$120.00/hr plus disbursements and/or \$267.50/hr for special Council meeting and \$534.00/hr thereafter for special Council meeting, plus disbursements)		\$460.00
Stopping of roads	Bond (no GST)	No charge
Fee (\$120.00/hr plus disbursements and/or \$267.50/hr for special Council meeting and \$534.00/hr thereafter for special Council meeting, plus disbursements)		\$460.00
Temporary closure of roads for public events (treat as a road opening)	Bond (no GST)	No charge
	Fee	\$78.00
Temporary closure of roads for roading purposes (treat as a road opening)	Bond (no GST)	No charge
	Fee	\$78.00
Road margin		
Application for permit on road margin, not specified below	Bond (no GST)	No charge
	Fee	\$78.00
Dust suppression	Bond (no GST)	No charge
Application fee where dust suppressant carried out by applicant	Fee	No charge
Signs on roads	Bond (no GST)	No charge
	Fee (resource consents)	\$78.00
Road margin planting	Bond (no GST)	No charge
	Fee	\$78.00

Cultivation of road margin	Bond (no GST)	No charge
	Fee	\$78.00
Storage on the road margin (type 3 roads only)	Bond (no GST)	No charge
	Fee	\$78.00
Whitebait huts	Bond (no GST)	No charge
	Fee	\$78.00
Permanent fencing in the road margin	Bond (no GST)	No charge
	Fee	\$180.00
RAPID numbering	Bond (no GST)	No charge
	Fee	\$173.78
Water, wastewater and stormwater		
Connect to piped utilities (urban or rural water supply, stormwater and wastewater)	Bond (no GST)	No charge
	Fee	\$311.78
Alteration to existing rural water service connection (change in unit allocation only)	Bond (no GST)	No charge
	Fee	\$230.00
Note <ul style="list-style-type: none"> bonds are established to reflect the costs Council might be exposed to if needed to complete works when another party defaults. However, the bonds reflect the likely minimum cost to undertake simple tasks rather than location specific, and to keep such compliance costs to a minimum permits shall have a two-year period before expiring bonds shall be released on satisfactory completion of the permitted activity.		
SIESA – electricity charges		
General tariffs and charges for SIESA are to be reviewed each December following an analysis of electricity use on the Island		
Meter reading Invoicing is undertaken on a monthly basis. All payments are to be made to: Stewart Island Electrical Supply Authority, PO Box 903, Invercargill, or Council's office in Ayr Street, Stewart Island.		
Connections		
Standard rate per unit		\$0.81
Fixed monthly charge		\$100.88
New connections		

New consumer connection fee		\$293.83
Capital development charge		\$1,762.95
Distributed generation connection		\$592.25
Connection bond	(no GST)	\$150.00
<ul style="list-style-type: none"> all new connections (or load extensions that increase the base load by 2 kW or more) require an application for supply form to evaluate potential load and voltage problems a new consumer connection fee must be paid before the power can be turned on. This fee covers the installation of one meter in the consumer provided meter box, the connection at the boundary, and administrative costs <p>a capital development charge is payable for all new power connections. The charge will be payable by the owner/ applicant at the time an application for a new power connection is made (a small number of properties have paid this fee at the time of subdivision and will not be required to pay the capital development charge at the time of connection).</p> <p>Note</p> <ul style="list-style-type: none"> all costs of connection within the consumer boundary are the responsibility of the consumer <p>the cost of extensions or upgrades to the network as a result of an application for supply will be the responsibility of the applicant. This work must be approved by SIESA before commencing and can only be done by a SIESA approved contractor.</p>		
Existing connections		
Disconnection fee	No monthly charge	\$94.02
Reconnection fee	New consumer applicant	\$141.04
Connection bond	New consumer, if applicable (no GST)	\$150.00
<ul style="list-style-type: none"> vacating consumers must advise the Southland District Council Office, Ayr Street, Stewart Island (telephone 03 219 1049) or (0800 732 732) or email siesa@southlanddc.govt.nz to arrange a final meter reading and to advise of the consumer name change. Four working days' notice is required all installations disconnected for six months or more requires a re-inspection by an electrical inspector before re-livening. The consumer is responsible for all costs associated with the re-inspection plus the reconnection fee <p>a refundable connection bond will be required for connections where the consumer/applicant is not the property owner, refer to the SIESA terms and conditions – bonds for details. The bond must be paid prior to connection. If the power is already connected it will be disconnected if the bond remains unpaid after one month of power consumption.</p>		
Other chargeable fees		
Consumer overload fault		\$569.00
Not metered and special connections		\$564.14
Meter testing		\$99.90
Disconnection/re-connection due to non-payment of account		\$99.90
Connection bond	(no GST)	\$150.00
<p>The fee for a not metered or special connection is an annual fee (1 July – 30 June) payable in advance.</p> <p>Payments are due on the 20th of each month. A late payment fee will be charged if payment is not received before the 20th of the month after the due date (ie one full month after the original due date).</p>		

Note

- tariffs for commercial connections will apply only to economic installations
- metered connections cannot be shared across property boundaries

individual dwelling on the same property must each have its own meter.

Stewart Island/Rakiura jetties

The licensee shall pay Council an annual licence fee for each vessel used by the licensee in accordance with this licence

Wharf and jetty user annual fee		\$2,392.00
Boat park fee		\$520.00

Stewart Island/Rakiura visitor levy

	1 July 2023	1 October 2023	1 October 2025
Inbound levy fee from passengers of approved operators	\$2.50	\$5.00	\$7.50
Outbound levy fee from passengers of approved operators	\$2.50	\$5.00	\$7.50
Levy fee for freedom travellers	\$5.00	\$10.00	\$15.00
Replacement fee for lost, stolen, or damaged Stewart Island/Rakiura visitor levy photo identification cards	\$5.00	\$10.00	\$15.00

Trade waste

Discharge charges for trade waste premises (non-domestic) will be assessed as follows:

1. For all properties that have occupiers who are not required to have a conditional trade waste consent the charge will be based on the accessed number of units of demand (UoD) for the property multiplied by the uniform annual charge (UAC) for the local sewerage rate. The UoD will be assessed in accordance with Council's Development Contribution Policy contained within the 10 Year Plan.
2. For all properties that have occupiers who are required to have a conditional trade waste consent the charge will be based on the accessed number of equivalent units of demand (EuoD) for the property multiplied by the uniform annual charge (UAC) for the local sewerage rate. The EuoD will be assessed based on a specific assessment of loadings from the consent holder. The EuoD assessment will be made by summation weighting of the specific loading characteristics as follows:
 - volume (V) 40%, biological oxygen demand (BOD) 30% suspended solids (SS) 30% when compared to a 1x UoD characteristic of V = 920 litres/day, BOD = 260 grams/day, SS = 320 grams day

For any consent holders who exceed the consent limits, a multiplier of two will be applied to the reassessed EuoD (following the non-compliance) for the remaining consent period.

This is in addition to any other remedies for consequential cost recovery.

Council may from time to time undertake review assessments of UoD for individual properties. Where the assessed UoD differs from the current local rate then the number of units applied to the property will be modified and the property owner will be notified of this in writing.

Demand capital charges (for capacity)

Demand capital costs required for the provision of demand capacity could be charged for in accordance with Council's Development Contribution Policy contained within the 10 Year Plan where the proposed loadings can be accommodated within the planned capacity of the sewerage system. However, where any application for conditional trade waste consent has the potential to impose a significant additional demand on the sewerage system, beyond its planned capacity, then specific demand capital charges will be a condition of the consent.

Administrative charges

Trade waste application fee – base fee with application		\$236.80
Extra time over two hours will be charged at: Per hour plus disbursements		\$120.00
Inspection fee – actual cost	Per hour plus disbursements	\$120.00
Compliance monitoring – actual cost Per hour plus analysis plus disbursements (including re-inspection)		\$120.00
Annual administration fee for waste consent holder – actual cost Per hour plus disbursements		\$120.00
Tanker waste charge Per tanker load		\$80.00
Except for the application base fee (required at time of application) all other administrative charges are due for payment by 20th of the month following invoice.		
Water tanker charges		
Fees and charges applicable to the extraordinary supply of water from fire hydrants or tanker filling points on Council reticulated supplies		
Standard charge for supply of water per cubic metre (1,000 L)		\$1.76
Wheelie bins		
After the initial interim invoice for wheelie bins, the annual charge from 1 July to 30 June will be included with your rates.		
New/additional wheelie bin administration fee		\$25.00
New/additional recycling bin collection fee (per month charge from 1st of the month following request bin to 30 June of the following year)		\$19.00
New/additional rubbish bin collection fee (per month charge from 1st of the month following request bin to 30 June of the following year)		\$19.00

Schedule of financial reserves

Restricted reserves

Reserves	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits In (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
District reserves							
Holding	SDC – Officers Association	Corporate support	Held on behalf of SDC Officer's Association	1	-	-	1
Holding	Shared services	Corporate support	Held on behalf of shared services forum	88	-	(88)	-
Assets and Services	Waste minimisation	Waste services	Waste minimisation reserve	6	229	(229)	6
Environmental Services	Dog and animal control	Environmental Services	Residual funds from dog and animal control activity	48	-	(16)	6
Holding	International relationship	Community leadership	Residual funds from International Relationship activities	57	-	-	57
John Beange	John Beange	Community leadership	Funding available in Edendale and Wyndham area	14	-	(5)	10
Southland Joint Mayoral Fund	Community assistance	Community leadership	Residual funds from Southland Flood Relief	132	12	-	144
Allocation Committee	Community Development Fund	Community leadership	Development of community facilities, Recreational opportunities and events.	1	-	-	2
Allocation Committee	Contribution and levies	Community leadership	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	406	-	-	406
Allocation Committee	Contributions and levies - Waihopai Toetoe	Community leadership	Support community initiatives by way of grants	228	29	-	257
Allocation Committee	Creative NZ	Community leadership	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.	6	1	-	7
Allocation Committee	Sport NZ	Community leadership	To subsidise travel costs for people 5-19 years of age participating in regular sporting competition.	-	-	-	1
Allocation Committee	Meridian contribution	Community leadership	Support Northern Southland community initiatives by way of grants.	325	15	(11)	330

Reserves	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits In (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
Allocation Committee	Ohai Railway Board	Community leadership	Support Ohai community initiatives by way of grants.	1,892	28	-	1,920
Allocation Committee	District Heritage Grant	Community leadership	Support the heritage in the District area	8	1	(9)	1
Allocation Committee	Fonterra Reserve Contribution	Community leadership	Support to the Edendale township, surrounds and the district's community initiatives by way of grants.	23	-	-	23
Holding	Stewart Island/Rakiura visitor levy	Community leadership	Stewart Island/Rakiura Visitor Levy funds	130	5	-	135
Specific	ECNZ – Projects	Corporate support	Funds available for future projects in accordance with ECNZ requirements	23	1	-	24
Total restricted District reserves				3,389	322	(358)	3,354
Wallacetown	Cemetery bequest	Community services	Wallacetown cemetery	60	1	-	62
Total restricted local reserves Wallacetown				60	1	-	62
Winton	Birthing centre	Community facilities	Winton Birthing Centre	-	-	-	-
Winton	Medical centre equip	Community facilities	Winton Medical Centre	-	15	-	15
Total restricted local reserves Winton				-	15	-	15
Total restricted local Reserves				60	17	-	77
TOTAL RESTRICTED RESERVES				3,450	339	(358)	3,431

Council created – general

Reserves	Community	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits in (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
District reserves								
Council		Global	Corporate support	General reserve	1,069	25	(10)	1,084

Reserves	Community	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits in (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
Council		District operations	Corporate support	General reserve	2,125	374	(590)	1,908
Council		Strategic assets reserve	Corporate support	Offset rates	5,508	-	(900)	4,608
Total Council created general district reserves					8,702	399	(1,500)	7,600
Total Council created – general reserves					8,702	399	(1,500)	7,600

Council created – special

Reserves	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits In (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
District reserves							
Assets and Services	District reserve surplus	Open spaces	Operational reserve for District parks and reserves	6	-	-	6
Assets and Services	Community housing	Community services	Operational reserve for community housing	63	281	(257)	87
Assets and Services	Community task force	Community services	Operational reserve for community task force	(15)	(53)	-	(67)
Assets and Services	Forestry Council reserve	Corporate support	Residual funds from forestry activities	9,668	-	(472)	9,196
Assets and Services	Forestry reserve	Corporate support	Residual funds from forestry activities	78	1,059	(746)	392
Assets and Services	Gravel reserves	Transport	Ensure Council has sufficient funds available for reinstatement of Council's pits	521	-	(38)	483
Assets and Services	Property development	Community facilities	Balancing fund for sales and operational building expenditure	190	2	(43)	149
Assets and Services	Proposed wastewater	Wastewater	Operational account for proposed sewerage	-	-	-	-
Assets and Services	Proposed water	Water supply	Operational account for proposed water	553	-	-	553
Assets and Services	Road safety community	Transport	Funding accrued from programmes not completed by year end	-	-	-	-
Assets and Services	Waste management	Waste services	General waste reserve	(25)	-	-	(25)
Assets and Services	Water schemes	Water supply	Development for water schemes	318	-	(201)	117
Assets and Services	Public toilets	Community facilities	Public toilets capital project reserves	-	-	-	-

Reserves	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits In (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
Assets and Services	District water	Water supply	Development for water schemes	-	-	-	-
Assets and Services	District wastewater	Wastewater	Development for wastewater schemes	-	-	-	-
Assets and Services	Sewerage contribution	Wastewater	Development for building sewerage	-	-	-	-
Assets and Services	Roading	Transport	Fund Council's roading activity	566	-	(1,200)	(634)
Assets and Services	District stormwater	Stormwater	Development for stormwater schemes	158	-	-	158
Assets and Services	District stormwater	Stormwater	District stormwater investigation	15	-	-	15
Assets and Services	Rates civil defence	Emergency management	Fund emergency management	11	-	-	11
Assets and Services	Rates wheelie bin	Waste services	Operation reserve for wheelie bins	-	-	-	-
Total Council created – special reserves assets and services				12,107	1,290	(2,957)	10,441
Chief executive	SDC/DOC Joint Project	Corporate support	Residual funds from past joint projects for future projects	61	-	-	61
Chief executive	Around the mountains	Transport	Around the Mountains Cycle Trail	149	-	-	149
Total Council created – special reserves chief executive				210	-	-	210
Policy and community	Waimumu Field Day	Corporate support	Fund Council's field day every three years	18	-	(17)	1
Policy and community	Community Outcomes	Community leadership	Contribute to Southland Regional Development Strategy	108	-	-	108
Policy and community	Elections	Community leadership	Fund Council's election costs every three years	63	70	-	133
Policy and community	War memorial grant	Community leadership	Funding received for memorial archway	3	-	-	3
Total Council created – special reserves policy and community				191	70	(17)	244
Depreciation	Information technology	Corporate support	To fund depreciation	398	140	(445)	93
Depreciation	Motor vehicle	Corporate support	To fund depreciation	995	605	(1,052)	547
Depreciation	Matuku water supply	Water supply	To fund depreciation	7	9	(3)	13
Depreciation	Wastewater	Wastewater	To fund depreciation	-	2,320	(2,320)	-
Depreciation	Building	Community facilities	To fund depreciation	123	351	(147)	327
Depreciation	Roading	Transport	To fund depreciation	-	8,413	(8,413)	-
Depreciation	Waste management	Waste services	To fund depreciation	2	68	(56)	14
Depreciation	Water	Water supply	To fund depreciation	-	1,481	(1,481)	-
Depreciation	Public conveniences	Community facilities	To fund depreciation	-	382	(377)	5
Depreciation	Te Anau rural water supply	Water supply	To fund depreciation	45	125	(20)	150

Reserves	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits In (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
Depreciation	Wheelie bin	Waste services	To fund depreciation	108	85	-	193
Depreciation	Cycle trail	Transport	To fund depreciation	-	113	(113)	-
Total Council created – special reserves depreciation				1,678	14,091	(14,427)	1,343
Development and financial	Parks contribution	Open spaces	Contribution to capital activity – parks and reserves	144	-	(29)	115
Development and financial	Roading contribution	Transport	Contribution to capital activity – roading and transport	317	-	-	317
Development and financial	Sewerage contribution	Wastewater	Contribution to capital activity – wastewater	338	-	-	338
Development and financial	Water contribution	Water supply	Contribution to capital activity – water	108	-	-	108
Total Council created – special reserves development and financial contributions				907	-	(29)	878
Community	Corporate uniforms	Corporate support	Staff uniform subsidies	-	-	-	-
Environmental Services	Alcohol licensing-operating	Environmental services	To fund the alcohol licensing services	16	6	-	23
Environmental Services	Health licensing	Environmental services	To fund the health licensing services	78	-	(56)	22
Total Council created – special reserves environment and community				94	6	(56)	44
Holding	Milford flood protect	Community leadership	Residual funds from Milford flood protection	46	-	-	46
Holding	Stewart Island heritage building	Community leadership	Set up for new heritage building	-	-	-	-
Council created – special reserves holding				46	-	-	46
Specific	Biodiversity initiative	Community leadership	Funds set aside for future biodiversity initiatives	21	-	-	21
Specific	Disaster recovery	Community leadership	Funds set aside in case of disaster in accordance with insurance requirements	1,443	-	-	1,443
Specific	Predator Free Rakiura	Community leadership	Contribution to the Predator Free Rakiura programme	3	-	-	3
Specific	Tuatapere (Clifden Bridge)	Community services	Residual funds from Tuatapere project in 2000, to be used for community projects at Council's discretion	9	-	-	9
Specific	North Makarewa recreation reserve	Open spaces	North Makarewa recreation reserve	4	1	-	5
Council created – special reserves specific reserves				1,481	1	-	1,482
Specific	LGFA repayment reserve	Corporate support	LGFA repayment reserve	3,012	3,187	-	6,199

Reserves	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits In (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
Total council created -special LGFA repayment reserves				3,012	3,187	-	6,199
Total council created -special district reserves				19,727	18,646	(17,486)	20,886
Ardlussa CB	General	Various	Ardlussa Community Board general purpose	21	-	-	21
Council created – special reserves Ardlussa Community Board				21	-	-	21
Athol	General	Various	Athol general purpose	4	-	-	4
Athol	Community centre	Community facilities	Athol hall	13	-	(8)	5
Council created – special reserves Athol				17	-	(8)	9
Balfour	General	Various	Balfour general purpose	31	2	(31)	2
Council created – special reserves Balfour				31	2	(31)	2
Browns	Community centre	Community facilities	Browns general purpose	2	-	-	2
Browns	General	Various	Browns general purpose	48	1	-	48
Council created – special reserves Browns				50	1	-	51
Clifden	Community centre	Community facilities	Clifden hall	15	-	-	15
Clifden	Recreation reserve committee	Open spaces	Clifden Reserves Committee	36	6	-	42
Council created – special reserves Clifden				51	6	-	57
Colac Bay/Ōraka	Community centre	Community facilities	Colac Bay hall	5	-	-	5
Colac Bay/Ōraka	General	Various	Colac Bay general purpose	7	-	-	7
Council created – special reserves Colac Bay/Ōraka				12	-	-	12
Dipton	Cemetery	Community services	Dipton cemetery	11	-	-	12
Dipton	General	Various	Dipton general purpose	25	-	-	25
Dipton	Community centre	Community facilities	Dipton hall	4	-	-	4
Council created – special reserves Dipton				40	1	-	40
Drummond	General	Various	Drummond general purpose	12	-	-	12

Reserves	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits In (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
Drummond	Recreation reserve	Community facilities	Drummond Reserves Committee	2	1	-	3
Council created – special reserves Drummond				14	2	-	15
Edendale	Cemetery	Community services	Edendale cemetery	4	-	-	4
Edendale-Wyndham	Footpaths	Transport	Footpaths	36	-	-	36
Edendale-Wyndham	General	Various	General purpose	477	9	(27)	459
Edendale-Wyndham	Community centre	Community facilities	Edendale-Wyndham hall	62	2	-	63
Council created – special reserves Edendale-Wyndham				579	11	(27)	562
Fiordland CB	General	Various	Fiordland Community Board general purpose	168	28	(13)	184
Council created – special reserves Fiordland Community Board				168	28	(13)	184
Five Rivers	Community centre	Community facilities	Five Rivers hall	6	-	-	6
Council created – special reserves Five Rivers				6	-	-	6
Fortrose	Community centre	Community facilities	Fortrose hall	11	-	-	11
Council created – special reserves Fortrose				11	-	-	11
Garston	Special projects	Various	Garston general purpose	21	-	(7)	15
Council created – special reserves Garston				21	-	(7)	15
Gorge Road	Gorge Road general	Various	Gorge Road general purpose	37	1	(4)	34
Council created – special reserves Gorge Road				37	1	(4)	34
Hokonui	Community centre	Community facilities	Hokonui Hall	93	-	-	93
Council created – special reserves Hokonui				93	-	-	93
Limehills	Community centre	Community facilities	Limehills hall	4	-	-	4
Limehills	General	Various	Limehills general purpose	61	1	-	62
Council created – special reserves Limehills				65	1	-	66
Lumsden	Footpaths	Transport	Lumsden footpaths	2	-	-	2
Lumsden	Cemetery	Community services	Lumsden cemetery	1	-	-	1

Reserves	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits In (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
Lumsden	General	Various	Lumsden general purpose	144	2	(79)	67
Lumsden	Community centre	Community facilities	Lumsden community centre	19	-	(5)	14
Council created – special reserves Lumsden				166	2	(84)	84
Manapouri	Fraser's Beach	Open spaces	Fraser's Beach reserve	41	1	-	42
Manapouri	General	Various	Manapouri general purpose	40	-	-	40
Manapouri	Community centre	Community facilities	Manapouri community centre	3	-	-	3
Manapouri	Swimming pool area	Open spaces	Manapouri pool	3	-	-	3
Council created – special reserves Manapouri				86	1	-	87
Mararoa/Waimea Ward	Mararoa/Waimea Ward	Various	Mararoa/Waimea Ward	59	1	-	60
Council created – special reserves Mararoa/Waimea Ward-				59	1	-	60
Mataura Island	Community centre	Community facilities	Mataura Island community centre	6	-	-	6
Council created – special reserves Mataura Island				6	-	-	6
Matuku	Rural water supply general	Water supply	Matuku Water	-	-	-	-
Council created – special reserves Matuku				-	-	-	-
Menzies Ferry	Community centre	Community facilities	Menzies Ferry community centre	9	-	-	9
Council created – special reserves Menzies Ferry				9	-	-	9
Mokoreta/Redan	Community centre	Community facilities	Mokoreta/Redan community centre	25	-	-	25
Council created – special reserves Mokoreta/Redan				25	-	-	25
Mossburn	General	Various	Mossburn general purpose	102	1	(10)	93
Council created – special reserves Mossburn				102	1	(10)	93
Nightcaps	McGregor Park	Open spaces	Nightcaps McGregor Park	58	6	(21)	43
Nightcaps	Community centre	Community facilities	Nightcaps community centre	17	-	-	17
Nightcaps	General	Various	Nightcaps general purpose	5	-	-	5
Council created – special reserves Nightcaps				79	7	(21)	65
Northern CB	General	Various	Northern Community Board general purpose	26	-	-	26
Council created – special reserves Northern Community Board				26	-	-	26

Reserves	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits In (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
Ohai	Community centre	Community facilities	Ohai community centre	5	-	-	5
Ohai	General	Various	Ohai general purpose	296	4	(85)	216
Council created – special reserves Ohai				301	4	(85)	221
Oraka-Aparima CB	General	Various	Oraka-Aparima Community Board general purpose	(15)	-	-	(15)
Oraka-Aparima CB	Riverton library endowment	Community services	Riverton library endowment	7	-	-	7
Council created – special reserves Oraka Aparima Community Board				(8)	-	-	(8)
Orawia	Community centre	Community facilities	Orawia community centre	6	-	-	6
Orawia	Community centre	Community facilities	Orawia hall group	25	-	-	26
Council created – special reserves Orawia				31	1	-	31
Orepuki	General	Various	Orepuki general purpose	8	-	(1)	7
Orepuki	Community centre	Community facilities	Orepuki community centre	9	-	-	9
Council created – special reserves Orepuki				17	-	(1)	16
Oreti	Community centre	Community facilities	Oreti community centre	1	-	-	1
Council created – special reserves Oreti				1	-	-	1
Oreti CB	Hedgehope recreation reserve	Open spaces	Hedgehope recreation reserve	1	-	-	1
Oreti CB	General	Various	Oreti Community Board general purpose	66	-	(27)	38
Oreti CB	Winton Library endowment reserve	Community services	Winton library endowment	15	-	-	15
Council created – special reserves Oreti Community Board				82	-	(27)	55
Otapiri/Lora	Community centre	Community facilities	Otapiri/Lora community centre	66	1	-	67
Council created – special reserves Otapiri/Lora				66	1	-	67
Otautau	Baths	Community leadership	Otautau pool	4	-	-	4
Otautau	Brightwood development	Community services	Otautau financial contribution	18	-	-	18

Reserves	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits In (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
Otautau	Forestry	Open spaces	Holt Park forestry	171	3	(2)	172
Otautau	General	Various	Otautau general purpose	297	6	-	303
Otautau	Community centre	Community facilities	Otautau community centre	30	1	-	31
Council created – special reserves Otautau				520	10	(2)	528
Riversdale	General	Various	Riversdale general purpose	3	-	(4)	-
Council created – special reserves Riversdale				3	-	(4)	-
Riverton/Aparima	Cemetery maintenance	Community services	Riverton cemeteries	77	1	(65)	12
Riverton/Aparima	Doc profits library sale	Various	Riverton projects	72	1	-	74
Riverton/Aparima	General	Various	Riverton general purpose	72	4	(8)	68
Riverton/Aparima	Riverton Harbour general	Water facilities	Riverton Harbour	15	58	-	73
Riverton/Aparima	Parks and reserves development	Open spaces	Riverton parks and reserves	-	-	-	-
Riverton/Aparima	Property sales	Various	Riverton general purpose	157	3	-	160
Riverton/Aparima	War memorial	Open spaces	Riverton war memorial	15	-	-	15
Riverton/Aparima	Stormwater	Stormwater	Riverton stormwater	-	-	-	-
Riverton/Aparima	Taramea Bay/Rocks development	Open spaces	Taramea Bay Foreshore	28	-	-	28
Riverton/Aparima	Taramea Howells Point	Open spaces	Taramea Howells Point	34	-	-	35
Council created – special reserves Riverton/Aparima				471	69	(74)	466
Ryal Bush	Community centre	Community facilities	Ryal Bush community centre	3	-	-	3
Council created – special reserves Ryal Bush				3	-	-	3
SIESA	Operations	SIESA	SIESA operations	(893)	-	(224)	(1,117)
Council created – special reserves SIESA				(893)	-	(224)	(1,117)
Stewart Island	General	Various	Stewart Island general purpose	129	3	(18)	113
Stewart Island	Waste management	Waste services	Stewart Island general purpose	42	1	-	43
Stewart Island	Jetties	Water facilities	Wharf replacement Golden Bay	-	-	-	-
Stewart Island	Jetties	Water facilities	Wharf replacement Ulva Island	148	-	-	148
Stewart Island	Jetties	Water facilities	Stewart Island jetties	-	-	-	-
Council created – special reserves Stewart Island/Rakiura				320	3	(18)	305
Te Anau	Te Anau carpark reserve	Community services	Te Anau general purpose	27	1	-	28

Reserves	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits In (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
Te Anau	Cemetery improvements	Community services	Te Anau cemetery	-	-	-	-
Te Anau	General	Various	Te Anau general purpose	955	15	(104)	865
Te Anau	Luxmore	Community services	Luxmore subdivision	1,111	23	-	1,134
Te Anau	Te Anau Airport Manapouri	Transport	Te Anau Airport Manapouri	(72)	117	-	45
Te Anau	Rural water supply general	Water supply	Te Anau water	-	-	-	-
Council created – special reserves Te Anau				2,021	156	(104)	2,072
Thornbury	Community centre	Community facilities	Thornbury community centre	(1)	-	-	(1)
Thornbury	General	Various	Thornbury general purpose	16	-	(7)	9
Council created – special reserves Thornbury				15	-	(7)	8
Tokanui	Community centre	Community facilities	Tokanui community centre	2	-	-	2
Tokanui	General	Various	Tokanui general purpose	56	1	(57)	-
Council created – special reserves Tokanui				58	1	(57)	2
Tuatapere	Water meridian contract	Various	Tuatapere general purpose	8	-	-	8
Tuatapere	Community centre	Community facilities	Tuatapere community centre	24	-	-	24
Tuatapere	General	Various	Tuatapere general purpose	133	3	-	136
Tuatapere	Property	Community services	Tuatapere general purpose	3	-	-	3
Tuatapere	Waiau River collection	Water supply	Tuatapere Waiau River	1	-	-	1
Ward	Pool	Community leadership	Tuatapere Ward pool rate	39	1	-	40
Elder Park	Elder Park forestry	Community services	Elder Park forestry reserve	26	-	-	26
Council created – special reserves Tuatapere				234	5	-	239
Tuatapere Te Waewae CB	General	Various	Tuatapere Te Waewae Community Board general purpose	47	-	-	47
Council created – special reserves Tuatapere Te Waewae Community Board				47	-	-	47
Tussock Creek	Community centre	Community facilities	Tussock Creek community centre	8	-	(3)	6
Council created – special reserves Tussock Creek				8	-	(3)	6

Reserves	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits In (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
Waiau/Aparima Ward	General	Various	Waiau/Aparima Ward general purpose	221	4	-	226
Waiau/Aparima Ward	Cosy Nook	Open spaces	Cosy Nook general purpose	36	4	-	40
Waiau/Aparima Ward	Hirstfield reserve	Open spaces	Hirstfield reserve general purpose	32	3	-	34
Waiau/Aparima Ward	Arboretum reserve	Open spaces	Arboretum reserve	21	-	-	21
Waiau/Aparima Ward	Wairio cemetery	Community services	Wairio cemetery	39	1	(4)	36
Waiau/Aparima Ward	Wairio Town general	Various	Wairio general purpose	1	-	-	1
Waiau/Aparima Ward	Wairio reserve	Open spaces	Wairio reserve	(3)	-	-	(3)
Waiau/Aparima Ward	Takitimu pool	Community leadership	Takitimu pool	13	-	-	13
Waiau/Aparima Ward	Calcium cemetery	Community services	Calcium cemetery	10	-	-	11
Council created – special reserves Waiau/Aparima				370	13	(4)	379
Waihopai-Toetoe CB	General	Various	Waihopai-Toetoe Community Board general purpose	8	-	(16)	(7)
Waihopai-Toetoe Pool	Baths	Community leadership	Waihopai-Toetoe Pool	-	-	-	-
Council created – special reserves Waihopai-Toetoe Community Board				8	-	(16)	(7)
Waihopai/Toetoes Ward	Waihopai/Toetoes Ward	Various	Waihopai/Toetoes Ward	83	1	-	84
Council created – special reserves Waihopai/Toetoes Ward				83	1	-	84
Waikaia	Dickson Park	Community services	Waikaia general purpose	9	-	-	9
Waikaia	Drain filling	Stormwater	Waikaia drain filling	6	-	-	6
Waikaia	General	Various	Waikaia general purpose	132	2	(7)	128
Waikaia	Museum donations	Various	Waikaia museum funding	3	2	-	6
Waikaia	Refuse removal	Waste services	Waikaia general purpose	11	-	-	11
Council created – special reserves Waikaia				162	5	(7)	160
Waikawa/Niagara	Community centre	Community facilities	Waikawa/Niagara community centres	(2)	-	-	(2)
Council created – special reserves Waikawa/Niagara				(2)	-	-	(2)
Waitane Glencoe	Recreation reserve	Open spaces	Waitane Glencoe Reserves Committee	2	-	-	2
Council created – special reserves Waitane Glencoe				2	-	-	2
Wallace Takatimu CB	General	Various	Wallace Takatimu Community Board general purpose	38	-	-	38

Reserves	Business unit	Activity to which it relates	Purpose	Forecast opening balance 1/7/2023 (\$000)	Deposits In (\$000)	Withdraws out (\$000)	Forecast closing balance 30/6/2024 (\$000)
Council created – special reserves Wallace Takatimu Community Board				38	-	-	38
Wallacetown	General	Various	Wallacetown general purpose	192	3	(14)	182
Council created – special reserves Wallacetown				192	3	(14)	182
Winton	Community centre	Community facilities	Winton community centres	42	-	-	42
Winton	General	Various	Winton general purpose	77	-	(14)	63
Winton	Medical Centre	Community facilities	Winton Medical Centre	56	23	-	79
Winton	Property sales	Community Services	Winton general purpose	167	4	(15)	156
Winton	Res capital development	Community services	Winton general purpose	110	2	-	112
Council created – special reserves Winton				452	30	(29)	452
Winton/Wallacetown Ward	Winton/Wallacetown Ward	Various	Winton/Wallacetown Ward	334	7	(12)	329
Council created – special reserves Winton/Wallacetown Ward				334	7	(12)	329
Woodlands	General	Various	Woodlands general purpose	50	1	(14)	36
Woodlands	Septic tank rates	Wastewater	Woodlands septic tank cleaning	-	-	-	-
Council created – special reserves Woodlands				50	1	(14)	37
Total Council created – special local reserves				6,759	375	(906)	6,228
Total Council created – special reserves				26,486	19,020	(18,392)	27,114
Total Council created – general reserves				8,702	399	(1,500)	7,600
Total Council restricted reserves				3,450	339	(358)	3,431
Total reserve funds				38,637	19,758	(20,250)	38,145

Capital expenditure projects list

Activity	Project Code	Project Description	Funding Area	Funding Source	2023/24 AP Budget (\$000)
Community Resources					
Community services					
Cemeteries	P-11005	Riverton - installation of new beams	Oraka-Aparima	District Funded Reserves	6,782
Cemeteries	P-10989	Riverton - additional land purchase	Oraka-Aparima	District Funded Reserves, Loan & Development Contributions	225,836
Cemeteries	P-11006	Winton - installation of new beams	District	District Funded Rates	6,782
Community Housing	P-10530	Nightcaps community housing - roof replacement	District	Loan	46,350
Community Housing	P-10533	Ohai community housing - exterior painting	District	Loan	27,783
Community Housing	P-11094	Community housing - bring remaining units up to healthy homes standard	District	Loan	200,000
Community facilities					
Halls	P-10550	Athol Hall - minor roof repairs	Northern	Loan	8,118
Halls	P-10566	Lumsden Hall - remedial maintenance	Northern	Loan & Reserves	20,000
Halls	P-10931	Dipton Hall - heating upgrade	Oreti	Loan & Grant	145,224
Halls	P-10587	Winton Drill Hall - possible demolition costs pending board approval	Oreti	Loan	77,900
Halls	P-11067	Tokanui Hall - new heating system	Waihopai-Toetoe	Loan	15,000
Offices & Buildings	P-10715	Riverton Office - exterior painting	District	Reserves	31,642
Offices & Buildings	P-10719	Otautau Office - replace roof and structural strengthening	District	Loan	211,356
Offices & Buildings	P-10710	Invercargill Main Office stage one - replacement	District	Loan	5,250,000
Other Property	P-10731	Lumsden Railway Station (Information Centre) - removal of chimney and remedial maintenance	Northern	Loan	20,000
Toilets	P-10661	Athol Toilet - renewal	District	District Funded Loan & Reserves	181,000

Toilets	P-10625	Garston Toilet - renewal	District	District Funded Loan	186,356
Toilets	P-10628	Manapouri Frasers Beach North Toilet - refurbishment	District	District Funded Loan	52,736
Toilets	P-10633	Mossburn Toilet - renewal	District	District Funded Loan	330,000
Toilets	P-10634	Nightcaps Toilet - refurbishment	District	District Funded Loan	51,450
Toilets	P-10646	Riverton Howells Point Toilet - renewal	District	District Funded Loan	211,356
Toilets	P-10706	Riverton Leader Street Toilet - renewal	District	District Funded Loan	211,356
Toilets	P-10650	Te Anau Lions Park Toilet - refurbishment	District	District Funded Loan	528,390
Toilets	P-10621	Edendale Kamahi Reserve Toilet - refurbishment	District	District Funded Loan	52,736
Toilets	P-10624	Fortrose Toilet - renewal	District	District Funded Loan	211,356
Toilets	P-10657	Tuatapere Half Mile Road Playground Toilet - new	District	District Funded Loan	180,000
Toilets	P-10898	Wallacetown Toilet - concept and design of new toilet	District	District Funded Loan	10,290
Toilets	P-10619	Dunsdale Toilet - renewal	District	District Funded Loan	140,000
Toilets	P-11092	District toilets - detail to be confirmed	District	Better Off Funding Grant	337,500
Open spaces					
Parks & Reserves	P-11082	Balfour playground - new basket ball hoop and half court concrete	Ardulussa	Better Off Funding Grant	20,000
Parks & Reserves	P-11084	Waikaia pump track	Ardulussa	Better Off Funding Grant	11,500
Parks & Reserves	P-10766	Lumsden Rec Reserve playground - redevelopment	Northern	Better Off Funding Grant, Loan & Reserves	202,911
Parks & Reserves	P-11080	Athol tennis courts - resurfacing	Northern	Better Off Funding Grant	31,000
Parks & Reserves	P-11081	Mossburn tennis courts - resurfacing	Northern	Better Off Funding Grant	38,000
Parks & Reserves	P-10755	Colac Bay Manuka Street playground - redevelopment including beach access	Oraka-Aparima	Better Off Funding Grant & Loan	55,150
Parks & Reserves	P-10799	Riverton Taramea Bay playground - redevelopment	Oraka-Aparima	Better Off Funding Grant & Loan	377,429
Parks & Reserves	P-10941	Thornbury War Memorial refurbishment	Oraka-Aparima	Loan & Reserves	25,725
Parks & Reserves	P-10896	Wallacetown Ailsa Street playground - concept and design for installing bike/skate/pump track	Oreti	Reserves	13,711

Parks & Reserves	P-10890	Winton Ivy Russell Reserve - grant to Ivy Russell Community Group	Oreti	Reserves	15,000
Parks & Reserves	P-10893	Winton Anzac Oval - concept and design for the development of wider Anzac Oval area	Oreti	Loan	79,472
Parks & Reserves	P-11091	Tuatapere Historic Railway Station redevelopment	Tuatapere-Te Waewae	Better Off Funding Grant	310,000
Parks & Reserves	P-10927	Wyndham drinking fountains in playground and Main Street reserve	Waihopai-Toetoe	Reserves	27,477
Parks & Reserves	P-10863	Edendale Wyndham Multi Use Track - part one of three year project to create a multiuse trail between Edendale and Wyndham including access of the Maitara River	Waihopai-Toetoe	Loan, Grant & Reserves	406,250
Parks & Reserves	P-10819	Tokanui Rata Park playground - redevelopment	Waihopai-Toetoe	Loan	62,842
Parks & Reserves	P-10776	Nightcaps Dr Wood Memorial Reserve layground - redevelopment	Wallace-Takitimu	Loan & Reserves	49,371
Parks & Reserves	P-10779	Ohai Playground - redevelopment	Wallace-Takitimu	Loan & Reserves	122,681
Parks & Reserves	P-10726	Otautau (Holt Park) Changing Shed - painting	Wallace-Takitimu	Loan	20,567
Parks & Reserves	P-10725	Otautau (Holt Park) Changing Shed - roof replacement	Wallace-Takitimu	Loan	48,083
Parks & Reserves	P-10788	Otautau (Holt Park) Toilet - painting exterior	Wallace-Takitimu	Loan	10,985
Parks & Reserves	P-11085	Otautau (Holt Park) Camping Ground development	Wallace-Takitimu	Better Off Funding Grant	30,000
Parks & Reserves	P-11086	Nightcaps to Ohai railway track multiuse trail concept and design	Wallace-Takitimu	Better Off Funding Grant	11,500
Parks & Reserves	P-10972	Open spaces strategy capital development	District	Loan	987,892
Streetscapes	P-11083	Balfour festive lights - renewal	Ardulussa	Better Off Funding Grant	12,000
Streetscapes	P-10933	Te Anau development of the town centre, lakefront and boat harbour.	Fiordland	Loan	334,750
Streetscapes	P-10952	Village Projects funded from the Garston Special Reserve	Northern	Better Off Funding & Reserves	56,869
Streetscapes	P-10887	Winton tree removal Section 3 - from Catholic Church to De Joux Road	Oreti	Reserves	27,424
Streetscapes	P-10317	New walking track Horseshoe Bay Road	Stewart Island/Rakiura	Better Off Funding & Grant	403,740

SIESA

SIESA	P-10632	SIESA Transmission Renewal Programme	District	Reserves	123,480
SIESA	P-10636	SIESA Generation Renewal Programme	District	Reserves	88,494
Waste services					
Waste Services	P-10281	Repairing and signage at all recycle centres	District	District Funded*	30,208
Waste Services	P-11068	Wyndale 24/7 recycling transfer	District	District Funded*	70,000
Waste Services	P-11073	Woodlands 24/7 recycling transfer	District	District Funded*	70,000
Sewerage					
Sewerage	P-10453	Balfour waster water treatment plant consent renewal treatment plant upgrade	District	District Funding*	1,679,865
Sewerage	P-10449	Chainlink fencing to oxidation ponds	District	District Funding*	176,449
Sewerage	P-10454	Edendale/Wyndham waste water treatment plant consent renewal preparation	District	District Funding*	1,592,865
Sewerage	P-10448	District wide SCADA replacement	District	District Funding*	447,605
Sewerage	P-11071	Lumsden electrical valving and controls for infiltration basins	District	District Funding*	150,000
Sewerage	P-11070	Lumsden treatment renewal for infiltration basins and pump replacement	District	District Funding*	220,000
Sewerage	P-10459	Manapouri wastewater treatment upgrade	District	District Funding*	2,123,820
Sewerage	P-10462	Nightcaps wastewater treatment plant upgrade and land disposal investigation	District	District Funding*	224,879
Sewerage	P-11069	Riverton electrical valving and controls for infiltration basins	District	District Funding*	150,000
Sewerage	P-10469	Riverton townsie treatment renewal for infiltration basins and pump replacement	District	District Funding*	400,701
Sewerage	P-10474	Stewart Island waste water treatment plant consent renewal preparation	District	District Funding*	107,000
Sewerage	P-10126	Winton consent renewal preparation	District	District Funding*	500,000
Sewerage	P-10487	Winton wastewater network stormwater infiltration project	District	District Funding*	530,955
Stormwater					
Stormwater	P-10278	Lumsden stormwater catchment upgrade design	District	District Funding*	20,580

Stormwater	P-10434	Mossburn change of soakholes to comply with discharge consent	District	District Funding*	104,186
Stormwater	P-10439	Renew soakholes to comply with discharge consent	District	District Funding*	53,092
Stormwater	P-11072	Riverton stormwater design improvements	District	District Funding*	100,000
Stormwater	P-10445	Winton investigation and replacement of storm main	District	District Funding*	527,363
Transport					
Airport					
Airport	P-10998	Upgrade to security system	Fiordland	Loan	2,000
Airport	P-10665	Runway line marking programme	Fiordland	Loan	5,145
Cycle Trails					
Cycle Trails	P-10678	ATMCT Continuous Improvement Programme	District	Grants and Rates	20,620
Cycle Trails	P-10746	ATMCT improvements	District	Loan	30,000
Footpaths					
Footpaths	P-10982	Winton footpath reclamation & lichen spray	Oreti	Rates	11,303
Water facility					
Harbour	P-10690	Riverton Harbour - T Wharf maintenance refurbishment	Oraka-Aparima	Loan	57,596
Stewart Island Jetties	P-10674	Stewart Island Wharves - redevelopment	Stewart Island/Rakiura	Loan	127,516
Stewart Island Jetties	P-10855	Stewart Island - Main Wharf Infill development	Stewart Island/Rakiura	Loan	77,900
Stewart Island Jetties	P-10670	Development of a master plan for Golden Bay	Stewart Island/Rakiura	Loan & Grant	450,580
Stewart Island Jetties	P-10671	Golden Bay Wharf - renewal	Stewart Island/Rakiura	Loan	1,749,300
Water supply					
Drinking Water	P-10520	District wide acuflo manifolds and check valves	District	District Funding	112,815
Drinking Water	P-10517	District wide replacement of AC pipe - end of life	District	District Funding	1,459,350
Drinking Water	P-10489	Dosing and monitoring instrumentation district wide	District	District Funding	103,500
Drinking Water	P-10007	Eastern Bush water supply upgrade	District	District Funding	1,221,197
Drinking Water	P-10500	Lumsden water consent renewal preparation	District	District Funding	53,096
Drinking Water	P-10263	Manapouri water treatment plant upgrade	District	District Funding	1,500,000
Drinking Water	P-10476	Mobility field inspection integration - IT	District	District Funding	51,750
Drinking Water	P-10503	Mossburn water consent renewal preparation	District	District Funding	53,096

Drinking Water	P-10490	SCADA to all water schemes	District	District Funding	77,600
Rural Water	P-10501	Mt York water consent renewal preparation	District	Rates & Loan	51,750
Rural Water	P-10515	Takitimu Rural Water Supply consent renewal preparation	District	Rates & Loan	51,750

Note* District Funding is a combination of depreciation reserves and loans



A copy of the Annual Plan can be obtained from any Southland District Council office or library, or on our website www.southlanddc.govt.nz.

You can also phone Council on 0800 732 732 to request a copy be sent to you.