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In 2013 the Invercargill District had a total population of 51,696. This is a 2.7% increase on the 2006 population. According to Statistics New Zealand (October 2012 update) a District population of 53,400 (medium projection) is estimated by 2031.

The District's median age is 38 years - the New Zealand median age being 37 years.

Most residents (91%) were born in New Zealand.

Home ownership in the Invercargill District (66%) is higher than the New Zealand average.

Invercargill houses are older with only 13% having been built since 1980.

Personal income is increasing, with the median income in Invercargill increasing 24% from 2006.

Labour force participation rates are almost at saturation level.

Invercargill City's regional performance growth ranking for 2012 was 39. The ranking is developed by BERL (Business and Economic Research Limited) for all local authorities with 1 being the local authority with the greatest growth and 66 the lowest. The ranking includes changes in population, employment, GDP and business units.

Extending from Makarewa in the north to Bluff in the south, Kennington in the east and Oreti Beach in the west, the Invercargill district encompasses an area of 49,142 hectares. Landscape features of importance to the community include Bluff Hill (Motopuhue) and an extensive network of waterways which bisect the District. The urban areas of Invercargill and Bluff contain extensive areas of open space as well as distinct heritage buildings.

The District's coastal location provides a mild climate with long summer daylight hours and defined seasonal variations. The average annual temperature is 9.9°C with 1,614 sunshine hours. Rainfall averages 1,112/year and is spread evenly throughout the year.

#### COUNCIL VISION

Creating an exciting, innovative, safe, caring and friendly City offering lifestyles based on a healthy environment and diverse growing economy.



## Mayor's Comment



Once again, many thanks to all the residents and ratepayers who made submissions on our Draft Annual Plan. During last year's Annual Plan process we received 410 submissions, but

335 of those were about fluoridation. This year we only had 300 submissions but they covered a far wider range of issues.

The hot topic for this year was the concept of a separate South Invercargill rate so a major upgrade could be undertaken at their shopping centre. I'm sure that those who developed this proposal did so with the best of intentions. After all, the last major inner city upgrade based around Esk Street was paid for by inner city ratepayers only.

Unfortunately politics is all about perception and the prevailing perception in this case was that Council was trying to punish the poor. The flames of resentment flared. I'm sure Councillors will be pondering the wisdom of this initiative and a compromise will be reached.

I accept that some of our regular critics will suggest that Councillors simply sleepwalk their way through submissions and ultimately do whatever they wish, regardless of public opinion. Let me assure you that this is not the case. We listen, we ponder and we do accept changes must be made. After the demise of the Salvation Army Hostel in Dee Street, due to it being an earthquake prone building, several submissions were made about the increase of homeless people in our city. Social housing is not generally considered as the core business of Council, but with state houses being sold and support agencies facing funding cuts, somebody has to help.

This year the tone of the submissions was less intense. It felt like we were part of a community that was trying to seek solutions rather than entrenched interest groups trying to score points by playing the blame game. The low rates increase, the re-opening of Stadium Southland, and the proposed Richardson Family Truck Museum have all helped encourage this new era of positivity. Long may it continue to be so.

Tim Shadbolt

MAYOR OF INVERCARGILL

## Chief Executive's Comment



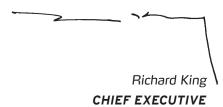
The 2014/15 Annual Plan is a continuation of the Long Term Plan adopted by Council in 2012. Most of Council's activities are continuing as scheduled, but there are some

changes in key areas that involve the greater use of technology and the change in how we charge for some of our regulatory services, for example, Animal Services and Building Control. One of the major infrastructure spends highlighted in the Long Term Plan was the investigation of an alternative water supply source to mitigate against the city's current reliance on a single source (the Oreti River). Although this is still considered important, Council has considered that the funds earmarked for that project would now be better utilised on upgrading our water treatment plant to ensure that the water being provided to the city remains at an 'A' Grade for the future.

Alongside these changes were requests for assistance towards projects from other parties. One such request was from the Breathing Space Southland Trust that has been formed to provide a supportive accommodation facility in Invercargill. The Council has agreed to provide \$20,000 to support initiatives addressing homelessness in Invercargill and wants to play a co-ordinating role in ensuring that all of the relevant service providers and professionals are working together to provide the best possible outcome.

The City Centre Revitalisation Project is one of the key areas of Council's focus and will be continuing this year. Part of this project is maintaining and promoting a healthy city centre. Council has determined to cease funding Vibrant City Centre Invercargill Incorporated, but will instead provide this service within its own activities. In doing this the Council intends to work together with those paying the City Centre Rejuvenation Rate to find out what works best for them.

The Council has been mindful of the submissions received this year and in previous years expressing concerns about the affordability of rates, especially for those on fixed and limited incomes. This plan is being presented with a rate change of 0.62% which is below the rate of inflation and low in comparison to the revised rating levels adopted by other local authorities in New Zealand. However, the Council believes that the current levels of expenditure are sustainable in the longer term without compromising our vision of creating an exciting, innovative, safe, caring and friendly city offering lifestyles based on a healthy environment and a diverse growing economy.



## **Elected Representatives**



Tim Shadbolt MAYOR 03 211 1672

The Invercargill City Council is chosen by the Invercargill public in elections held every three years. The last election was held in 2013; the next will be in October 2016. The Council consists of the Mayor and 12 Councillors and its role is to provide and maintain services and amenities for the public of Invercargill. The Council is chosen by electors (the Invercargill public) to govern the City's affairs, such as making decisions on spending, priorities and policies.

Here's how you can contact your Councillors:



**Lindsay Abbott** 03 216 7111



**Rebecca Amundsen** 027 225 2664



**Karen Arnold** 03 217 9360



Neil Boniface 03 217 0405



**Alan Dennis** 027 274 4513



**Lloyd Esler** 03 213 0404



**Peter Kett** 03 215 6206



**Graham Lewis** 021 676 647



**Darren Ludlow** DEPUTY MAYOR 021 217 2848



**Ian Pottinger** 0274 323 597



**Graham Sycamore** 0274 395 045



**Lindsay Thomas** 027 472 4730

## Management Structure

### COUNCIL

Mayor and Councillors

# CHIEF EXECUTIVE OFFICER Richard King

- · Community Development
- · Democratic Process
- · Destinational Marketing
- Enterprise

# Environmental and Planning Services

Director: Pamela Gare

- · Animal Services
- Building Control
- Civil Defence Emergency Management
- Compliance
- · Environmental Health
- · Resource Management

# Finance and Corporate Services

Director: Dean Johnston

- Council Controlled Organisations
- Housing Care Service
- · Investment Property

#### Works and Services

Director: Cameron McIntosh

- · Libraries and Archives
- · Parks and Reserves
- · Passenger Transport
- Pools
- · Public Toilets
- Roading
- Sewerage
- Solid Waste Management
- Southland Museum and Art Gallery
- Stormwater
- · Theatre Services
- Water Supply

## Council Structure



#### Council Committees

- Infrastructure & Services
- Regulatory Services
- Finance and Policy (sub-committee
   Audit and Risk)
- Community
   Services

#### Community Boards

 Bluff Community Board

#### Joint Committees

- Venture Southland
- · Shared Services
- Regional Heritage Committee
- WasteNet
   Southland
- Emergency
   Management
   Southland
- Southern Rural Fire Authority

### Council Controlled Organisations

- Invercargill City Holdings Ltd: 100%
- Electricity Invercargill Ltd : 100%
- Invercargill City Forests Ltd: 100%
- Invercargill Airport Ltd: 97.19%
- Invercargill City Property Ltd: 100%
- Invercargill
   Venue & Events
   Management Ltd:
   100%
- Bluff Maritime Museum Trust
- Southland Museum
   & Art Gallery Trust

### Readers' Guide

#### **GUIDE ON HOW TO READ THE PLAN**

The Plan is divided into six sections.

#### Section 1 - Introduction

This Section introduces the district and Council. The 2014/15 Annual Plan is the second year of the implementation of Growing Invercargill - Council's 2012-2022 Long Term Plan. How the Plan was developed and differences between the two documents are explained. Projects which Council have added or removed in preparing this Plan have been listed. The Financial Summary illustrates how Council proposes to fund its activities and the impact on ratepayers.

At the end of 2014/15 Council will publish an Annual Report outlining the work undertaken and its actual

#### Section 2 - Key Projects

In addition to the Activities managed by Council, the Long Term Plan also highlighted Key Projects. This section explains what the key projects are and what progress is to be made with their objectives during the 2014/15 year.

#### Section 3 - Council Activities and their **Performance**

Council has eight groups of activities which explain how we plan, manage, deliver and fund individual activities.

The 23 individual activities are:

Individual Activities	Page
Animal Services	53
Building Control	56
Civil Defence Emergency Management	59
Community Development	77
Compliance (Parking and Mobility Services)	62
Democratic Process	104
Destinational Marketing	106
Enterprise	108
Environmental Health	64
Housing Care Service	80
Investment Property	111
Libraries and Archives	82
Parks and Reserves	86
Passenger Transport	90
Pools	93
Public Toilets	97
Resource Management	67
Roading	33
Sewerage	37
Solid Waste Management	40
Stormwater	43
Theatre Services	99
Water Supply	46

#### Section 4 - Council Controlled Organisations

This Section summarises the Statements of Intent which have been developed by the Council Controlled Organisations.

#### Section 5 - Fees and Charges

This Section details the fees and charges for 2014/15.

#### Section 6 - Financial Management

## Development of the Plan

The 2014/15 Draft Annual Plan was adopted by Council on 25 March 2014 and a public notice on 29 March 2014 invited submissions until 30 April 2014. Copies of the Draft Annual Plan and Summary were available from the Civic Administration Building Help Desk, the Public Library and the Bluff Service Centre. It was also placed on Council's website. A hearing of submissions was held on 15 May 2014.

# VARIATIONS FROM GROWING INVERCARGILL (Long Term Plan 2012-2022)

The Long Term Plan identified a rates change of +2.65% on the 2014/15 rates requirement. Council has reviewed the projects proposed, their costs and whether it is essential that they be undertaken in 2014/15. The Draft Annual Plan was presented to the Community with a proposed rates increase of 0.40%. After considering submissions and making amendments the rates change for the 2014/15 financial year is 0.62%. The following significant variations from the Long Term Plan were adopted:

Activity	Proposed Change	Level of Service Impact	Financial Impact against Long Term Plan
Roading	Reduction in the NZTA subsidised roading programme.	Decrease in Levels of Service with less of programme being completed.	Nil – saving in Capital Expenditure met by reduction in NZTA funding.
Sewerage	Clifton Treatment Plant additional costs for control and electrical upgrades.	Plant to meet increased technology and environmental standards.	Increase of \$244,000.
Stormwater	Reduction in maintenance spend due to new contract.	No change	Saving of \$98,000.
Water Supply	Reduction in maintenance spend due to new contract.	No change.	Saving of \$200,000.
	Capital expenditure has increased due to a shift in priorities from alternative water source project to water treatment plant upgrade project.	Increase in Level of Service.	Increase of \$1.7 million from reserves and loans.
Democratic Process	Discontinue funding Our Way Southland project.	Decrease as Our Way Southland programmes no longer undertaken in Invercargill City District.	Saving of \$50,000.
Solid Waste	Reduction in Carbon Credits required to purchase.	No change.	Saving of \$140,000.

Activity	Proposed Change	Level of Service Impact	Financial Impact against Long Term Plan
Passenger Transport	Increase in bus fares with BusSmart system.	Increase in Level of Service.	Increase in rates required offset by increase in fees and revenue from new bus contract.
Parks and Reserves	Queens Park toilet capital expenditure.	Increase in Level of Service.	Increase of \$140,000 from loans.
Urban Rejuvenation	South City roading capital expenditure.	Increase in Level of Service.	Increase of \$400,000 from loans.
Library	RFID project capital expenditure.	Increase in Level of Service.	Increase of \$370,000 from loans.
City Centre Revitalisation	Timing of project differing from Long Term Plan.	No change.	Saving of \$425,000.
Animal Services	Additional resources employed.	Increase in Level of Service.	Increase of rates required offset by increase in fees.
Invercargill City Holdings Limited	Increase in dividend.	No change.	Saving of \$300,000.

In response to the submissions to the 2014/15 Draft Annual Plan the following changes were made:

Activity	Change	Financial Impact
'Friendly' brand	Funding provided to the Child, Youth and Family Friendly Sub-Committee to support this work.	\$10,000 into Grants budget from Rates.
Bluff Hill Motupohue Environmental Trust	Financial support for the Pest Control Programme.	\$10,000 into Grants budget from Rates.
Poppycock Trust	Financial support of 12 months project of Internet Health and Safety Consultant Southland initiative.	\$10,000 into Grants budget from Rates.
Coastguard Bluff	Financial contribution towards the building of a new Coastguard vessel.	\$50,000 into Grants budget from Rates.
Emergency Accommodation / Shelter Service	Financial contribution towards addressing homelessness in Invercargill.	\$20,000 into Grants budget from Rates.
Bluff Boat Ramp	Financial contribution to assist with the feasibility study for the Bluff Boat ramp.	\$30,000 from the Harbour Works Improvements Reserve.
Animal Services	Remove \$60.00 Responsible Ownership Application fee.	No impact in the 2014/15 year.

#### **RESPONSE TO SUBMISSIONS**

Three areas of concern that have not had a financial impact on the Annual Plan were identified through the submissions process. These were the City Centre Rejuvenation Rate, the Special Rating Area - South Alive and the amendment to Council's Financial Strategy.

#### City Centre Rejuvenation Rate

Council has determined to cease collecting the rate on behalf of Vibrant Invercargill Incorporated and instead to collect a City Centre Rejuvenation Rate from businesses within the defined area. Council further proposes to undertake consultation with the ratepayers who are paying the City Centre Rejuvenation Rate to establish what service will best fit their needs. Council is only the collection agent for Vibrant, so is only ceasing this collection service. Vibrant Invercargill Incorporated is still able to collect fees from its members.

#### Special Rating Area - South Alive

Council determined neither to implement a Special Rating Area for the South Alive Group nor to undertake consultation over the 2014/15 year to enable the introduction of such a rate. Council has an Urban Rejuvenation budget paid for out of the General Rate and the South Alive Group can apply for funding from the Urban Rejuvenation Sub-Committee.

#### Financial Strategy

A number of submissions stated that the reason for making amendments to the Financial Strategy was not clear or easily understood. The existing wording in the Financial Strategy is factually wrong and legally confusing and it is for that reason the Council had to make an amendment.

#### Background to the amendment

The following statement appears on page 45 of the 2012-22 Long Term Plan:

"Securities Borrowing Council has unpaid capital as a security over the borrowings of Invercargill City Holdings Limited and does not anticipate this security arrangement changing. If required in the future, Council would consider utilising rates as security."

It was raised that this statement arguably meant that section 62 of the Local Government Act 2002 had been breached. If there was no breach the wording in the Long Term Plan needed to be amended. Section 62 provides that a local authority (Council) must not give any guarantee, indemnity, or security in respect of the performance of any obligation by a council controlled trading organisation (Invercargill City Holdings Limited).

Council's advisors agree that there is no breach of section 62 in this case as the uncalled shares do not amount to the Council giving security in respect of the performance of an obligation by Invercargill City Holdings Limited. If the shares are being used as security, then it is Invercargill City Holdings Limited that is using them as security, not the Council.

The wording in the Long Term Plan is confused and Council was advised that it would be prudent to amend it when an opportunity arises; this opportunity has arisen as part of the Annual Plan process. The statement quoted above has been deleted from the Financial Strategy.

Discussion of the uncalled shares in a part of the Long Term Plan dealing with the Council's securities for its borrowing was inappropriate. It is more appropriate to discuss the uncalled shares in a part of the Long Term Plan relating to Invercargill City Holdings Limited, or to the Council's potential liabilities. A better description of the nature of the uncalled shares is:

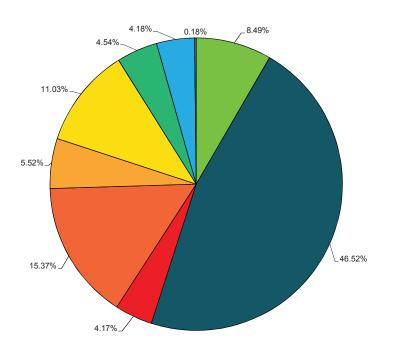
"Certain shares the Council holds in Invercargill City Holdings Limited are unpaid, i.e. the issue price for the shares has not yet been paid. This issue price is payable when called by Invercargill City Holdings Limited, under procedures set out the company's constitution. The Council's potential liability for this unpaid issue price is a contingent liability, in the sum of \$67,650,000."

## Financial Summary

The Annual Plan 2014/15 incorporates a rates increase of 0.62%. This is a total rates draw of \$52,106,856. Council's Long Term Plan anticipated a change of +2.65% for 2014/15, which was a total rates draw of \$55,972,000. The debt level of Invercargill City Council at 30 June 2013 was \$40.3 million.

- Total revenue will increase from \$79.2 million in the 2013/2014 Annual Plan to \$80.5 million in 2014/15, a 1.64% increase.
- Funding comes from a number of sources with the majority from rates and fees and charges. Other funding is received from grants and subsidies, interest and dividends. This is shown in the pie graph below.

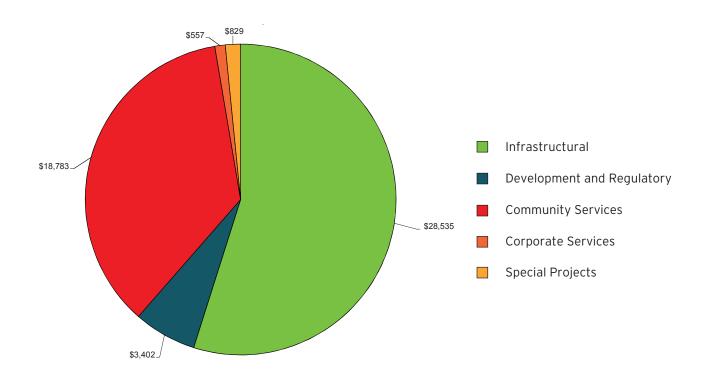
## **2014/15 Funding** (From Funding Impact Statement on page 176.)



- General rates, uniform annual general charges, rates penalties
- Targeted rates (other than targeted rate for water supply)
- Subsidies and grants for operating purposes
- Fees, charges and targeted rates for water supply
- Interest and dividends from investments
- Local authorities fuel tax, fines, infringement fees, and other receipts
- Subsidies and grants for capital expenditure
- Increase (decrease) in debt
- Gross proceeds from sale of assets

Most 2014/15 expenditure occurs within Infrastructure Services (Roading, Sewerage, Solid Waste Management, Stormwater and Water Supply).

#### 2014/15 Rates (\$,000 including GST)



Financial forecasts reflect the cost associated with Council undertaking its activities. Changing the overall cost of Council activities can only be undertaken by reducing levels of service or reducing the maintenance on assets (which increases the risk of failure).

By reviewing the projects proposed for 2014/15, their costs and whether they were essential, Council has reduced, in the Annual Plan, the rates requirement from that indicated in the Long Term Plan.

The following table sets out proposed and current rating examples by property type.

Type of Property	Rateable Value \$	Rates 2013/14 \$	Rates 2014/15 \$	\$ Change Annual	\$ Change Weekly
Residential	600,000	3,559.23	3,541.90	- \$17.33	- \$0.33
Residential	485,000	3,087.96	3,075.50	- \$12.46	- \$0.24
Residential	215,000	1,981.50	1,980.30	- \$1.20	- \$0.02
Residential	111,000	1,555.28	1,558.60	+ \$3.32	+ \$0.06
Commercial	720,000	5,766.42	5,699.80	- \$66.62	- \$1.28
Commercial	2,475,000	14,479.67	14,188.40	- \$291.27	- \$5.60
Farms	1,975,000	4,201.42	4,106.50	- \$94.92	- \$1.82
Farms	4,700,000	8,991.62	8,828.70	- \$162.92	- \$3.13
Lifestyle	610,000	2,466.72	2,469.20	+ \$2.48	+ \$0.05
Lifestyle	310,000	1,409.88	1,413.90	+ \$4.02	+ \$0.08

These examples are indicative only.

### TOTAL RATES TO BE COLLECTED

The table below shows the total rates to be collected for Council's activities for 2014/15 compared to 2013/14.

Total increase in rates	2013/14 \$ GST inclusive	2014/15 \$ GST inclusive
General Rate	7,680,236	7,503,388
Resource Management	1,322,908	1,405,997
Roading	5,245,173	5,299,016
Parks and Reserves	5,983,035	6,176,220
Cemeteries	330,449	246,582
Libraries	4,167,164	4,257,286
Pools	1,815,029	1,902,512
Regional Heritage	786,180	811,124
Footpaths	1,706,198	1,728,165
Street Lighting	470,463	405,794
Transport	761,053	657,435
Sewerage	5,521,185	5,648,693
Drainage	2,861,492	2,918,323
Drainage - Makarewa	12,395	13,025
Drainage - Myross Bush	9,105	9,680
Drainage - Redmayne Road	3,151	3,307
Refuse Collection	3,584,847	3,600,069
General Waste Management	732,246	778,930
Water	7,121,738	7,116,073
Economic Development	345,000	345,000
Business Development	1,100,810	1,055,875
City Centre Rejuvenation	92,000	92,000
Community Centres		
• Awarua	3,300	3,480
• Makarewa	2,040	2,076
Myross Bush	15,420	15,600
• Otatara	18,900	19,020
Bluff Town Hall	9,799	10,772
Bluff Community Board	82,294	81,414
Net Rates	51,785,639	52,106,856



Most of what Council does is based on the Community Outcomes that are central to the health and heart of the City. The Community Outcomes are best described as long term goals or aspirations of Council for the Community. The Community Outcomes have been derived from Council's vision: "To create an exciting, innovative, safe, caring and friendly City, offering lifestyles based on a healthy environment and a diverse growing economy".

Council has identified four Community Outcomes and these outcomes guide and inform decision making and provide a set of objectives or goals for Council to work towards. As such, each of Council's activities and key projects contribute towards the achievement of at least one of the Community Outcomes.

The following tables display the four Community Outcomes, how we will determine success in achieving the outcomes and Council's role in progressing towards success.

### The Community Outcomes are:

#### A diverse and growing economy

#### We will know success when:

- Invercargill reaches and maintains a minimum population of 60,000.
- Residents of all age ranges enjoy meaningful work.
- Invercargill has the lowest unemployment rates in New Zealand.
- The Invercargill economy is resilient to market changes.
- The Southland region contributes the highest export earnings per head of population in New Zealand.

#### Council's role will be to:

- Ensure that the building blocks for sustainable business are in place, including energy, water, communications and workforce.
- Attract a diverse range of business and industry to locate in Invercargill, targeting especially business that offers high skilled job opportunities.
- Provide an environment that is business friendly and nurtures strong business.

#### Healthy lifestyles in a healthy environment

#### We will know success when:

- Residents enjoy good physical and mental health.
- Residents live in warm, affordable homes, in vibrant and attractive communities.
- Residents are able to move about the City efficiently and effectively.
- Residents participate routinely in recreational pursuits and active leisure.
- Invercargill is clean, green and pollution free.

#### Council's role will be to:

- Provide or ensure provision of services that include a quality water supply and reliable, effective sanitation.
- Provide or promote the provision of a diverse range of excellent quality and safe indoor and outdoor recreational facilities, both natural and man-made.
- Provide and promote access to open spaces, including green spaces and the coast.
- Implement and protect distinct development zones across the District.
- Provide a quick and effective response to potential environmental hazards or nuisance.







#### A City that is a great place to live and visit

#### We will know success when:

- Visitors and residents know Invercargill to be friendly, caring, safe and exciting.
- Families choose to relocate to and stay residents of Invercargill.
- Residents feel safe and enjoy a strong sense of belonging and social cohesion.
- Residents routinely participate in or enjoy a diverse range of arts, culture and heritage opportunities.
- Invercargill and Southland produce successful sports teams, artists and performers.

#### Council's role will be to:

- Design spaces, buildings and roads with community safety and interest in mind, and encourage others to do the same.
- Ensure that all projects/services consider how best they can cater for people with disabilities, the elderly, youth and families.
- Promote Invercargill actively as a great place to live, learn, work, play and visit.
- Provide and promote a range of events that create vibrancy and build community.
- Support community-led revitalisation of Bluff, South City, Waikiwi, Windsor, Glengarry and the CBD.

#### Strong, innovative leadership

#### We will know success when:

- Invercargill is both progressive and sustainable across business, community and local government.
- Invercargill residents across the board are active and engaged citizens.
- Ratepayers feel that they get good value for their rates.
- Synergetic, collaborative partnerships routinely see Invercargill out-performing similar sized provincial cities.
- Perception surveys show Invercargill to be delivering positive results across the board.

#### Council's role will be to:

- Provide good governance underpinned by a clear vision, intelligent strategies, robust plans and informed decision-making.
- Communicate effectively with ratepayers, be accessible and respond to community need.
- Actively seek efficiencies through innovation, shared services and the streamlining of processes.
- Actively advocate on behalf of communities for matters external to Council business, such as health, education and policing needs.
- Develop and nurture partnerships with key stakeholders.





## Māori Capacity

### DEVELOPMENT OF MĀORI CAPACITY TO CONTRIBUTE TO DECISION-MAKING PROCESSES

The Invercargill City Council acknowledges the importance of tikanga Māori and values its relationship with both tangata whenua (Ngāi Tahu) and ngā matawaka (other Maori who are not Ngāi Tahu living within Murihiku / Southland).

The four councils of Southland: Environment Southland (Southland Regional Council), Southland District Council, Gore District Council and Invercargill City Council are charged with fostering Māori capacity to contribute to and participate in local government decision making processes.

This relationship is supported and fostered through regular participation in Te Roopu Taiao meetings by Councillors, nga runanga representatives and matawaka representatives.

The relationship that each Council has with Ngāi Tahu ki Murihiku continues to grow in strength. This has been assisted by the establishment of a Charter of Understanding between Te Ao Marama Incorporated (representing nga runanga) and the councils. This relationship allows Te Ao Marama Inc to form the tomokanga (gateway) for consultation between Māori and the councils.

Councils provide resources such as the provision of technical advice, expertise, information and financial support. Te Ao Marama Inc provides for positive consultation, clarification on matters of significance to lwi and identifies appropriate persons for consultation. An atmosphere of trust and openness is the cornerstone of the relationship which was formed at the signing of the Charter of Understanding.

Council staff undertake consultation and discussion with Māori through Te Kaupapa Taiao Manager on a regular basis as a way of recognising the spirit of open partnership inherent in Te Tiriti o Waitangi (the Treaty of Waitangi).

The Natural Resource and Environmental Iwi Management Plan 2008 (Te Tangi a Tauira - The Cry of the People) has been developed by Ngāi Tahu ki Murihiku with active involvement from all councils. This Plan is an important document which helps the councils to develop an understanding of issues of importance to Ngāi Tahu and acts as the primary reference for local government governance and its interaction with Māori in the community.

The Invercargill City Council remains committed to ensuring that opportunities are promoted and offered for Māori to build capacity and to actively engage across the range of Council's decision-making processes.



The Long Term Plan detailed nine 'Key Projects' to assist in achieving Council's vision of "Creating an exciting, innovative, safe, caring and friendly City, offering lifestyles based on a healthy environment and diverse growing economy." This section gives an update on how Council intends to progress these key projects through the 2014/15 year.

Managing Building Consents is no longer considered a 'Key Project'. Council has been working with other South Island Councils (those south of the Waitaki) to better align our processes. The Managing Building Consents project is now undertaken as a part of the Building Control Activity. The eight 'Key Projects' being further developed in the 2014/15 year are:

- Awarua Industrial Development
- Bluff Foreshore Redevelopment
- City Centre Revitalisation
- Cycling, Walking and Oreti Beach
- District Plan Review
- Population Growth
- Southland Museum and Art Gallery Redevelopment
- Urban Rejuvenation.





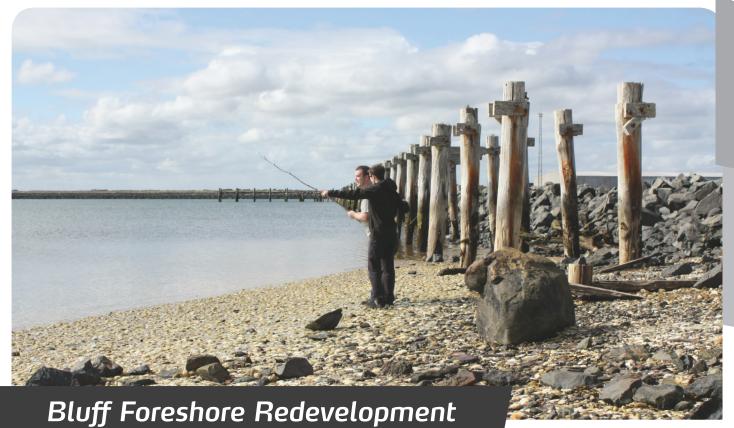
Council is undertaking the Awarua Industrial
Development project to make industrial land available
on the open market within the Invercargill District.
Council has purchased 611.75 hectares of land
at Awarua and has re-zoned the land from rural
to industrial. It is anticipated that by having the
land available, industrial activities will establish in
Invercargill increasing employment and revenue in
the District. Council intends to service the land with
the necessary infrastructure for industrial activities to
establish. These costs will be recouped as part of the
purchase price of the land.

#### WHAT IS PLANNED FOR THIS YEAR?

Council has transferred the management of the Awarua Industrial Development project to Invercargill City Property Limited (ICPL). ICPL is a subsidiary of Invercargill City Holdings Limited, a Council Controlled Organisation. During the 2014/15 year ICPL will undertake marketing of the Awarua Industrial Development, as well as any negotiations for the sale or lease of land within it. Final design and the extent of network infrastructure required at Awarua will depend on the requirements of the industry being established.

# WHAT HAVE WE PLANNED TO SPEND THIS YEAR?

Once an agreement for the sale or lease of the land has been entered into, the required infrastructure will be developed. The land price will include the cost of servicing. The initial cost of providing the infrastructure will be met through loan funding. This cost, as well as any interest costs, will be met by the land price and will not be funded through rates.



Council recognises the importance of assisting Bluff in becoming a bright, colourful and attractive tourist destination. The Bluff Foreshore Redevelopment project will assist by providing for economic development and further recreational opportunities in Bluff. This, in turn, will lead to events and projects being undertaken that will raise awareness, both on a national and international stage, of what Bluff and Invercargill have to offer.

#### WHAT IS PLANNED FOR THIS YEAR?

During the 2014/15 year, Council intends to work with the Bluff Community Board and the urban rejuvenation group Bluff 2024, to assist with community led projects. The Bluff Foreshore Redevelopment will form part of the Urban Rejuvenation project.

# WHAT HAVE WE PLANNED TO SPEND THIS YEAR?

Council will consider applications for funding from the Bluff community to redevelop and rejuvenate the Bluff Township. \$100,000 of contestable funding is available for community groups who have identified revitalisation projects in their communities. This is included as a part of the Urban Rejuvenation budget.



The City Centre Revitalisation project aims to make the City Centre the heart of the Community, where people want to be because it is where good things happen. It needs to be an exciting and relevant place for all ages, accessible and an attractive place for businesses and property developers. We want to encourage people and businesses to relocate to Invercargill and the strength and vitality of the City Centre is a factor taken into account when decisions are being made about which district people want to live and work in. Identifying opportunities and how to best develop them, as well as potential risks, issues and their solutions are all a part of the revitalisation project. A Master Plan was adopted in August 2013 and provides a vision for the inner city and will be used as a reference document for investors, the community and Council.

#### WHAT IS PLANNED FOR THIS YEAR?

The project has three work streams, Promotions and Attractions, Planning and Policy and Places Development. The Master Plan provides for 13 precincts and during 2014/15 Council intends to provide more detailed budgets for each of these precincts and to seek community feedback on each individual project. Within the Promotion and

Development work stream, Council will consider developing a role of a Town Centre Co-ordinator and will consider how it delivers the provision of events, promotions and assistance with business attraction. This may be via Venture Southland. The second workstream is Planning and Policy, Council is currently working through the Earthquake Prone Buildings reports and the Minister's response to them. This has the potential to have a significant impact on the City Centre. Through the District Plan work, Council will ensure that the City Centre component of the District Plan facilitates and promotes the key objectives of the City Centre Revitalisation project. The Places Development work stream will further develop detailed plans of a number of the precincts.

# WHAT HAVE WE PLANNED TO SPEND THIS YEAR?

Council has budgeted \$1.4 million towards the design and physical works required for the City Centre Revitalisation project in 2014/15.

The promotion, heritage protection and District Plan works are all separately budgeted for through the Venture Southland, Building Control Activity and Resource Management Activity cost centres respectively.

#### CITY CENTRE REVITALISATION FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
0	General rates, uniform annual general charges, rates penalties	0	0
399	Targeted rates (other than targeted rate for water supply)	444	1,121
0	Subsidies and grants for operating purposes	0	0
0	Fees, charges and targeted rates for water supply	0	0
0	Internal charges and overheads recovered	0	0
0	Local authorities fuel tax, fines, infringement fees, and other receipts	0	0
399	Total operating funding	444	1,121
	Applications of operational funding		
55	Payments to staff and suppliers	105	32
137	Finance costs	131	241
0	Internal charges and overheads applied	0	0
	Other operating funding applications		
191	Total applications of operational funding	236	273
208	Surplus (deficit) of operational funding	208	848
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
	Development and financial contributions		
1,192	Increase (decrease) in debt	1,192	561
0	Gross proceeds from sale of assets	0	0
	Lump sum contributions		
1,192	Total sources of capital funding	1,192	561
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	0	0
1,400	- to improve the level of service	1,400	1,409
0	- to replace existing assets	0	0
0	Increase (decrease) in reserves	0	0
	Increase (decrease) in investments		
1,400	Total application of capital funding	1,400	1,409
(208)	Surplus (deficit) of capital funding	(208)	(848)
(0)	Funding balance	0	0
0	Depreciation expense (not included in the above FIS)	O	0

City Centre Revitalisation project differs from the Long Term Plan due to the timing of the physical work differing from anticipated.



Council recognises the importance of open space and recreational facilities. As such, Council has developed a Walking and Cycling Strategy to increase opportunities for walking and cycling and encourage people to utilise this type of transport or recreational area.

Oreti Beach is recognised as a regional asset and as such a Memorandum of Understanding has been developed between Council, the Department of Conservation, New Zealand Police and Environment Southland that clarifies the management roles of the parties, ensures a cooperative approach to enhancing the amenity value of Oreti Beach and assists in the development of pragmatic solutions for the day to day management of activities on Oreti Beach.

The project focuses on the implementation of strategies and initiatives developed both by Council and other parties to maintain and enhance community access to open space and recreational facilities.

#### WHAT IS PLANNED FOR THIS YEAR?

Council intends to continue to provide a contribution towards the Invercargill - Bluff section of the nationwide off-road walking track.

## WHAT HAVE WE PLANNED TO SPEND THIS YEAR?

Council has budgeted \$50,000 per annum as a contribution to the Invercargill - Bluff section of the nationwide off-road walking track.



The District Plan assists Council in protecting natural resources and the City's heritage as well as providing opportunities for industry, business and residential activities in a way that minimises potential conflicts in what they are trying to achieve. Reviewing the District Plan is essential in ensuring that it remains relevant to the Invercargill District's environment and to what Council is trying to achieve.

#### WHAT IS PLANNED FOR THIS YEAR?

During the 2014/15 year Council will continue the hearing and consideration of submissions received to the proposed District Plan. Following the submission and hearing process Council will debate the draft plan and make any amendments that are warranted in light of both the oral and written submissions received.

# WHAT HAVE WE PLANNED TO SPEND THIS YEAR?

The District Plan Review is a key component of the Resource Management Activity of Council. Council has budgeted approximately \$190,000 to this project which is included within the Resource Management Activity budget.



To encourage more locals to stay in Invercargill, or attract more people to move to our city, we need jobs and new industries. Council not only provides industrial land, but we actively promote new industries such as the film industry, biotechnology involving our Auckland Island pigs, and topoclimate to improve our knowledge of soil and climate so that we can diversify our agricultural base. This project is about continuing with the rebranding of our city as a dynamic, exciting, successful, creative, drought-free city that is developing innovative new industries and has a bright future full of opportunities.

#### WHAT IS PLANNED FOR THIS YEAR?

Council is involved in almost every significant activity in the City, either directly or indirectly through Venture Southland. Council will continue to support a wide range of events and projects to encourage more locals to stay in Invercargill and attract new industries, jobs and more people to move to our City.

# WHAT HAVE WE PLANNED TO SPEND THIS YEAR?

Council has included \$40,000 in the Mayoral Budget for promotional work and has \$200,000 of contestable funding available in the Events Fund.

Project work is undertaken by different Council activities and is included in their budgets.



## Southland Museum and Art Gallery Redevelopment

#### WHAT IS THIS PROJECT?

The Southland Museum and Art Gallery is limited in its ability to safeguard and make accessible artefacts and specimens which they hold in trust for the Southland Community. The current facility has a lack of exhibition spaces, a lack of adequate storage space, a lack of access to the collection items and limited workspace facilities. The redevelopment project is an opportunity to transform the facility into a first class regional museum and art gallery and help to deliver the Southland Museum and Art Gallery Trust's mission "to preserve and tell the story of Southland."

#### WHAT IS PLANNED FOR THIS YEAR?

Council plans to carry out preliminary investigation of three redevelopment proposals so that the best alternative can be identified. The proposals will include redevelopment of the museum in the existing pyramid as well as in a new building beside the pyramid.

# WHAT HAVE WE PLANNED TO SPEND THIS YEAR?

Council plans to spend up to \$225,000 on consultants fees this year to carry out the preliminary design work for three redevelopment proposals. The benefit of this will be the clarification of earthquake strengthening costs for each proposal.



Council has identified areas within Invercargill where the age and quality of housing stock is a significant issue that requires addressing. To encourage people to live and work in Invercargill there is a need to ensure that all homes are warm and healthy and all neighbourhoods are desirable places to live. The Urban Rejuvenation project aims to encourage community-led revitalisation projects in these areas. The project is well underway with groups from the South City, Glengarry and Bluff areas already established and a business organisation in Windsor.

#### WHAT IS PLANNED FOR THIS YEAR?

Council will continue to work with all urban revitalisation groups in a positive way. Projects are community initiated and driven. Council considers applications for funding from the different groups.

Council will continue to work with owners of overgrown sections to ensure that they are mown and

cleared of rubble. This will ensure that no nuisance is caused to the immediate neighbourhood. Staff continue to work with property owners of dilapidated buildings to either have them repaired or demolished.

# WHAT HAVE WE PLANNED TO SPEND THIS YEAR?

Alongside the \$100,000 budgeted for consultants fees, Council has also budgeted a further \$100,000 of contestable funding that is available for community groups who have identified revitalisation projects in their communities.

Council has also budgeted capital expenditure for street works in South City. The Environmental Health Activity includes \$75,000 in its budget to process the overgrown sections and dilapidated buildings project.

#### **URBAN REJUVENATION FUNDING IMPACT STATEMENT**

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
153	General rates, uniform annual general charges, rates penalties	277	149
0	Targeted rates (other than targeted rate for water supply)	0	0
0	Subsidies and grants for operating purposes	0	0
0	Fees, charges and targeted rates for water supply	0	0
60	Internal charges and overheads recovered	0	0
0	Local authorities fuel tax, fines, infringement fees, and other receipts	0	0
213	Total operating funding	277	149
	Applications of operational funding		
97	Payments to staff and suppliers	223	149
26	Finance costs	25	0
60	Internal charges and overheads applied	0	0
	Other operating funding applications		
183	Total applications of operational funding	248	149
30	Surplus (deficit) of operational funding	30	0
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
	Development and financial contributions		
370	Increase (decrease) in debt	370	0
0	Gross proceeds from sale of assets	0	0
	Lump sum contributions		
370	Total sources of capital funding	370	0
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	0	0
400	- to improve the level of service	400	0
0	- to replace existing assets	0	0
0	Increase (decrease) in reserves	0	0
	Increase (decrease) in investments		
400	Total application of capital funding	400	0
(30)	Surplus (deficit) of capital funding	(30)	0
0	Funding balance	0	0
0	Depreciation expense (not included in the above FIS)	0	0

The Urban Rejuvenation rates draw is within 10% of what was anticipated in the Long Term Plan. Capital expenditure and debt funding is higher than anticipated in the Long Term Plan for street work improvements in South City.





#### **GROUPS OF ACTIVITIES**

This section outlines all of the activities of Council and includes information so that the Community can see how we plan, manage, deliver and fund activities. This section is divided into eight "groups of activities":

- 1. Roading
- 2. Sewerage
- 3. Solid Waste Management
- 4. Stormwater
- 5. Water Supply
- 6. Development and Regulatory Services
- 7. Community Services
- 8. Corporate Services

The first five groups of activities encompass the infrastructural services role of Council. These are generally accepted as essential for a predominantly urban population. The cost of providing these five groups of activities accounts for over 50% of Council's rates draw. These activities enable Council to meet the Community's need for good quality local infrastructure both now and in the future.

The Development and Regulatory Services Group includes those activities which enable people to live closely together by establishing with the Community minimum standards for development and behaviour. The activities within this group are:

- **Animal Services**
- **Building Control**
- · Civil Defence and Emergency Management
- Compliance
- Environmental Health
- Resource Management

These activities enable Council to perform its regulatory functions under different legislation.

The Community Services Group includes activities which provide services and facilities for the Community's enjoyment. The activities within this group are:

- Community Development
- Housing Care Services
- Libraries and Archives



## Council Activities continued

- Parks and Reserves
- Passenger Transport
- Pools
- Public Toilets
- Theatre Services

These activities enable Council to meet the current and future needs of the Community for local public services.

The Corporate Services Group includes activities which provide democratic processes and provide or promote business-to-business relationships. The activities within this group are:

- Democratic Process
- Destinational Marketing
- Enterprise
- Investment Property

#### INDIVIDUAL ACTIVITIES

Each individual activity is divided into four or five sections outlining:

- what the activity entails
- what the activity contributes to the City
- what the community can expect from the activity in the 2014/15 year
- the proposed capital works projects for the activity in the 2014/15 year
- funding impact statements showing the financial requirements associated with providing the activity.



#### WHAT WE DO

The Roading Activity provides a safe, convenient and efficient transport system in the city. To achieve this, Council manages and develops the roading network (598 kilometres) and roading infrastructure, which is comprised of:

- road safety and pavements,
- street lights,
- traffic signs and signals,
- footpaths,
- kerb and channels,
- surface water channel systems (water tables on rural roads),
- bridges,
- culverts under roads,
- street furniture (litter bins, bollards),
- parking facilities,
- vehicle access crossings,
- cycle tracks.

Community Outcome	Roading
Healthy lifestyles in a healthy environment.	✓
A diverse and growing economy.	✓
A city that is a great place to live and visit.	✓

Community Outcome	Council's Role	How Roading Activity Contributes	Customer Level of Service	Measure of Service
A City that is a great place to live and visit.	Design spaces, buildings and roads with community safety and interest in mind, and encourage others to do the same.	Council provides street lighting, signs, road markings and signals on urban roads so that vehicles, cyclists and pedestrians can travel in safety.	Provision of a street lighting network in urban areas.	Compliance with the NZ Street Lighting Standard.
A diverse and growing economy.	Ensure that the building blocks for sustainable business are in place, including energy, water,	surfaces, road signs and marking and traffic signals allow people and vehicles to easily travel within the district in a safe and efficient manner for their business and leisure activity requirements.	Invercargill has good quality roads.	Invercargill's urban and rural roads are smoother than the New Zealand average.
	workforce. the c and c for tl		Traffic signs, road name signs and public street maps are well maintained.	Vandalised /missing signs and maps are promptly responded to*.
			Operational traffic signals promote the safe movement of people and vehicles.	Traffic signals are responded to* within one hour for emergency works, and four hours for serious faults.
Healthy lifestyles in a healthy environment.	Provide and promote access to open spaces, including green spaces and the coast.	The footpaths and cycleway network encourages people to become physically active and provides access to open spaces.	Provision of good condition smooth footpaths.	Sealed footpaths condition rating.
			Promotion of Council's cycling network.	Council's cycling network is fully marked.

<sup>\*</sup> Responded to means that Council's contractor has been informed, inspected the issue and taken the necessary steps to resolve the problem.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
Increasing percentage.	Compliance with the NZ Street Lighting Standard.	Increasing percentage.
Achieve.	Invercargill's urban and rural roads are smoother than the New Zealand average.	Achieve.
95% within 48 hours.	Vandalised / missing signs and maps are promptly responded to.	95% within 48 hours.
100%	Traffic signals are responded to within one hour for emergency works and four hours for serious faults.	100%
Fewer than 10% have a condition rating of very poor.	Sealed footpath condition rating.	Fewer than 10% have a condition rating of very poor.
100%	Council's cycling network is fully marked.	Increasing percentage.

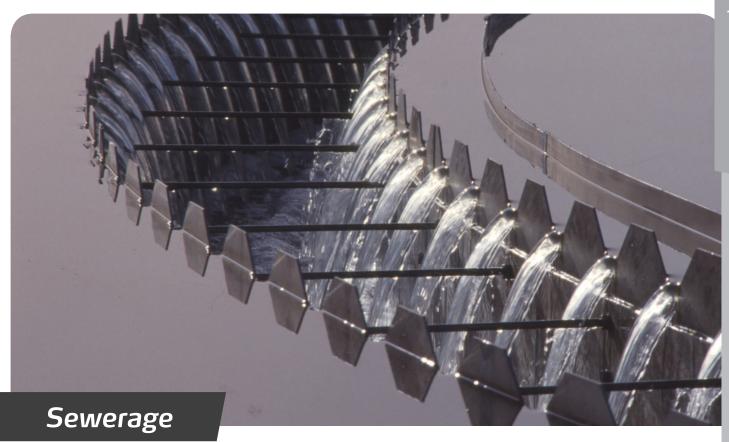
## PROPOSED WORKS PROJECTS

2014/15 LTP Budget \$,000	Project	2014/15 Annual Plan Budget \$,000
4,355	Road surface renewals and rehabilitation.	3,945
1,532	Footpath renewals and rehabilitation.	1,165
1,078	Kerb and Channel and Culvert replacement.	820
971	Street lighting.	464

### ROADING FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
371	General rates, uniform annual general charges, rates penalties	374	441
7,012	Targeted rates (other than targeted rate for water supply)	7,018	7,419
2,228	Subsidies and grants for operating purposes	2,243	1,864
273	Fees, charges and targeted rates for water supply	255	323
258	Internal charges and overheads recovered	258	3 280
730	Local authorities fuel tax, fines, infringement fees, and other receipts	800	863
10,872	Total operating funding	10,938	11,191
	Applications of operational funding		
5,811	Payments to staff and suppliers	5,919	5,908
375	Finance costs	322	2 339
258	Internal charges and overheads applied	258	3 280
	Other operating funding applications		
6,443	Total applications of operational funding	6,499	6,526
4,428	Surplus (deficit) of operational funding	4,439	4,665
	Sources of capital funding		
3,648	Subsidies and grants for capital expenditure	3,782	5,539
	Development and financial contributions		
(570)	Increase (decrease) in debt	(610)	(597)
0	Gross proceeds from sale of assets	C	0
	Lump sum contributions		
3,078	Total sources of capital funding	3,173	4,943
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	100	) 44
253	- to improve the level of service	5	1 0
7,225	- to replace existing assets	7,416	9,448
29	Increase (decrease) in reserves	44	116
	Increase (decrease) in investments		
7,507	Total application of capital funding	7,612	9,608
(4,428)	Surplus (deficit) of capital funding	(4,439)	(4,665)
(0)	Funding balance	C	0
8,140	Depreciation expense (not included in the above FIS)	8,06	7,240

The Roading Activity rates draw is within 10% of what was anticipated in the Long Term Plan. Funding for the NZTA component for capital expenditure projects has been reduced from that anticipated in the Long Term Plan. This has the effect of reduced capital expenditure in the Annual Plan.



#### WHAT WE DO

Council owns and maintains assets on behalf of the Community, providing a sewage collection service to each property in the Bluff and Invercargill suburban areas.

The removal of sewage from residential, industrial and commercial properties protects public health, supports city growth and contributes to the current and future good of the Community. In urban areas, sewage disposal is most effectively achieved by means of reticulated (piped) sewerage systems.

Community Outcome	Sewerage
Healthy lifestyles in a healthy environment.	✓
A diverse and growing economy.	✓

Community Outcome	Council's Role	How Sewerage Activity Contributes	Customer Level of Service	Measure of Service
Healthy lifestyles in a healthy environment.	n a healthy provision of services		Low levels of interruption from the sewerage network.	Service disruptions for individual properties are less than 12 hours.  Frequency of system blockage.
		Sewage is treated and discharged in a manner that minimises health risks.	Receiving waters are not adversely affected by effluent discharges.	Comply with effluent quality standards as defined in current discharge consents for Clifton and Bluff facilities.
A diverse and growing economy.	Ensure that the building blocks for sustainable business are in place.	Acceptance of tradewaste effluent compliant with Tradewaste Bylaw.	Applications for tradewaste discharges are processed efficiently.	Tradewaste consent applications are responded to within 10 working days.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
100%	Service disruptions for individual properties are less than 12 hours.	100%
Less than 20 blockages annually per 100km of sewer.	Frequency of system blockage.	Less than 20 blockages per 100km of sewer.
100%	Comply with effluent quality standards as defined in current discharge consents for Clifton and Bluff facilities.	100%
80%	Tradewaste consent applications are responded to within 10 working days.	80%

## PROPOSED WORKS PROJECTS

2014/15 LTP Budget \$,000	Project	2014/15 Annual Plan Budget \$,000
1,072	Pipe Asset Renewal	1,040
301	Treatment Plant Asset Renewals	577

### SEWERAGE FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
29	General rates, uniform annual general charges, rates penalties	33	69
4,801	Targeted rates (other than targeted rate for water supply)	4,912	5,070
0	Subsidies and grants for operating purposes	C	0
0	Fees, charges and targeted rates for water supply	C	0
0	Internal charges and overheads recovered	C	0
534	Local authorities fuel tax, fines, infringement fees, and other receipts	537	603
5,364	Total operating funding	5,482	5,742
	Applications of operational funding		
2,752	Payments to staff and suppliers	2,739	3,221
456	Finance costs	396	5 444
0	Internal charges and overheads applied	C	0
	Other operating funding applications		
3,208	Total applications of operational funding	3,136	3,665
2,156	Surplus (deficit) of operational funding	2,347	2,078
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	C	0
	Development and financial contributions		
(390)	Increase (decrease) in debt	(594)	(605)
0	Gross proceeds from sale of assets	C	0
	Lump sum contributions		
(390)	Total sources of capital funding	(594)	(605)
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	C	0
165	- to improve the level of service	C	0
1,601	- to replace existing assets	1,753	1,473
0	Increase (decrease) in reserves	C	0
	Increase (decrease) in investments		
1,766	Total application of capital funding	1,753	1,473
(2,156)	Surplus (deficit) of capital funding	(2,347)	(2,078)
0	Funding balance	C	0
1,826	Depreciation expense (not included in the above FIS)	2,069	1,529

The Sewerage Activity rates draw is within 10% of what was anticipated in the Long Term Plan. Capital Expenditure in the Sewerage Activity is higher than what was anticipated in the Long Term Plan due to additional costs for pumps and control and electrical upgrades at Clifton.



#### WHAT WE DO

Council is part of Shared Services for Solid Waste Management, which is delivered through WasteNet Southland. WasteNet Southland has been established to provide a more coordinated approach to solid waste management and minimisation between the Invercargill City, Southland District and Gore District Councils.

The Solid Waste Activity is responsible for the management of solid waste services in the Invercargill District. Responsibilities include:

- Kerbside recycling collection service delivery.
- Kerbside residual waste collection service delivery.
- Transfer Station service delivery.
- Landfill operations.
- Education and Advocacy (waste minimisation).

Community Outcome	Solid Waste Management
Healthy lifestyles in a healthy environment.	✓
Strong, innovative leadership.	✓

Community Outcome	Council's Role	How Solid Waste Management Activity Contributes	Customer Level of Service	Measure of Service
Healthy lifestyles in a healthy environment.	Provide or ensure provision of services that include a quality water supply and reliable, effective sanitation.	Provision of solid waste facilities for the collection and disposal of recycling and rubbish.	<ul> <li>Ensure regular kerbside collection services.</li> <li>Appropriate operating hours for facilities.</li> <li>Encourage waste minimisation.</li> </ul>	Comparing trends in recycling and rubbish tonnages.  Kerbside recycling.  Kerbside rubbish.  Solid waste to transfer station.  Solid waste to landfill.  Recycling to material recovery facility.
Strong, innovative leadership.	Actively seek efficiencies through innovation, shared services and streamlining processes.	Collaboration with other local territorial authorities for the coordinated delivery of waste management and minimisation in Southland.	Operation of WasteNet Southland as a shared service for the benefit of Southland.	WasteNet Southland produces an Action Plan.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
Increasing trend.	Increasing trend in kerbside recycling.	Increasing trend.
Decreasing trend.	Decreasing trend in kerbside rubbish.	Decreasing trend.
Decreasing trend.	Decreasing trend in solid waste to transfer station.	Decreasing trend.
Increasing trend.	Increasing trend in recycling to material recovery facility.	Increasing trend.
Projects are completed on time and budget as per Action Plan.	WasteNet Southland produces an Action Plan.	Projects are completed on time and budget as per Action Plan.

## SOLID WASTE MANAGEMENT FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
13	General rates, uniform annual general charges, rates penalties	16	5 27
3,756	Targeted rates (other than targeted rate for water supply)	3,808	3,889
0	Subsidies and grants for operating purposes	0	0
2,810	Fees, charges and targeted rates for water supply	2,862	2,811
1,499	Internal charges and overheads recovered	1,508	1,461
79	Local authorities fuel tax, fines, infringement fees, and other receipts	67	171
8,157	Total operating funding	8,261	8,358
	Applications of operational funding		
6,682	Payments to staff and suppliers	6,791	7,126
0	Finance costs	0	0
1,499	Internal charges and overheads applied	1,508	1,461
	Other operating funding applications		
8,182	Total applications of operational funding	8,299	8,587
(25)	Surplus (deficit) of operational funding	(38)	(229)
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
	Development and financial contributions		
0	Increase (decrease) in debt	0	0
0	Gross proceeds from sale of assets	0	0
	Lump sum contributions		
0	Total sources of capital funding	0	0
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	0	0
0	- to improve the level of service	0	0
100	- to replace existing assets	80	0
(125)	Increase (decrease) in reserves	(118)	(229)
	Increase (decrease) in investments		
(25)	Total application of capital funding	(38)	(229)
25	Surplus (deficit) of capital funding	38	229
0	Funding balance	0	0
88	Depreciation expense (not included in the above FIS)	357	' 85

The Solid Waste Management Activity rates draw is within 10% of what was anticipated in the Long Term Plan.



#### WHAT WE DO

Council owns and maintains assets on behalf of the Community, providing a stormwater service to each property in the Bluff and Invercargill urban areas.

The removal of stormwater from residential, industrial and commercial properties reduces the risk of property damage by flooding, and so protects public health, supports city growth and contributes to the current and future good of the Community. In urban areas stormwater disposal is most effectively achieved by means of reticulated (piped) stormwater systems.

Community Outcome	Stormwater
Healthy lifestyles in a healthy environment.	✓

Community Outcome	Council's Role	How Stormwater Activity Contributes	Customer Level of Service	Measure of Service
in a healthy provent that water relia	Provide or ensure provision of services that include a quality water supply and reliable, effective	The stormwater network reduces the impact of flooding on the built environment.	Low levels of stormwater ponding on roads during rainfall events.	Complaints of stormwater blockage are responded to within one hour.
	sanitation.	Provide a quick and effective response to potential environmental hazards or nuisance.	Reliable removal of stormwater where there are Council managed networks.	No flooding in living areas of houses in a five year return period storm.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
90%	Complaints of stormwater blockage responded to within one hour.	90%
0	No flooding in living areas of houses during a five year return period storm.	0

### PROPOSED WORKS PROJECTS

2014/15 LTP Budget \$,000	Project	2014/15 Annual Plan Budget \$,000
1,396	Stormwater Pipe Asset Renewal / Upgrade.	1,396

### STORMWATER FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
0	General rates, uniform annual general charges, rates penalties	0	0
2,510	Targeted rates (other than targeted rate for water supply)	2,560	2,751
0	Subsidies and grants for operating purposes	0	0
6	Fees, charges and targeted rates for water supply	0	7
0	Internal charges and overheads recovered	0	1
0	Local authorities fuel tax, fines, infringement fees, and other receipts	0	2
2,516	Total operating funding	2,560	2,761
	Applications of operational funding		
1,164	Payments to staff and suppliers	1,113	1,322
33	Finance costs	1	25
0	Internal charges and overheads applied	0	1
	Other operating funding applications		
1,197	Total applications of operational funding	1,114	1,348
1,319	Surplus (deficit) of operational funding	1,446	1,412
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
	Development and financial contributions		
(15)	Increase (decrease) in debt	(2)	(14)
0	Gross proceeds from sale of assets	0	0
	Lump sum contributions		
(15)	Total sources of capital funding	(2)	(14)
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	0	0
94	- to improve the level of service	108	108
1,210	- to replace existing assets	1,337	1,289
0	Increase (decrease) in reserves	0	2
	Increase (decrease) in investments		
1,304	Total application of capital funding	1,444	1,399
(1,319)	Surplus (deficit) of capital funding	(1,446)	(1,412)
(0)	Funding balance	0	0
1,927	Depreciation expense (not included in the above FIS)	2,127	2,253

The Stormwater Activity rates draw is within 10% of what was anticipated in the Long Term Plan. Operational expenditure is less than what was anticipated in the Long Term Plan due to new contract prices being lower than historical costs.



#### WHAT WE DO

Council owns or maintains assets on behalf of the Community, providing water at pressure to the boundary of each property in the Bluff and Invercargill urban areas.

The supply of potable water to residential, industrial and commercial properties protects public health, supports city growth and contributes to the current and future good of the Community. In urban areas, potable water is most effectively supplied by means of reticulated (piped) community water supply. Water is extracted from the Oreti River at Branxholme where it is treated and then piped into Invercargill.

Council has fluoridated its water supply since 1963. Council continues to do so in accordance with the Ministry of Health's current policy. The fluoride level is kept between 0.7 and 0.8mg/litre and weekly testing is undertaken to ensure compliance with the Drinking Water Standard for New Zealand.

Community Outcome	Water Supply
Healthy lifestyles in a healthy environment.	✓
A diverse and growing economy.	✓

Community Outcome	Council's Role	How Water Supply Activity Contributes	Customer Level of Service	Measure of Service
Healthy lifestyles in a healthy	Provide or ensure provision of services	By operating, maintaining,	The water supply is safe to drink.	Ministry of Health Grade.
environment.	that include a quality water supply and reliable, effective	upgrading and developing the water supply system so that	The water is pleasant to drink.	Number of complaints of taste and smell.
	sanitation.	the water supplied is safe to consume.	Reticulated properties receive a continuous supply of water.	Notification of planned shutdowns.
			The water supply is	Duration of break.
			reliable.	Availability of service.
A diverse and growing economy.	Ensure that the building blocks for sustainable business are in place, including energy, water, communications and work force.	<ul> <li>By ensuring that:</li> <li>The community's water needs are met.</li> <li>Risks to property and public health are minimised.</li> <li>The water supply system is managed in a way that is sensitive to social, cultural, environmental and economic goals of the community.</li> </ul>	There is sufficient water flow and pressure for fire fighting purposes.	Hydrants meet fire fighting standards.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
Invercargill -Aa Bluff -Aa	Ministry of Health Grade.	Invercargill -Aa Bluff -Aa
No more than 10 per month.	Number of complaints of taste and smell.	No more than 10 per month.
At least 24 hours by letter drop.	Notification of planned shutdowns.	At least 24 hours by letter drop.
No more than 8 hours.	Duration of break.	No more than 8 hours.
Total accumulated time of water shutdown to any consumer not to exceed 36 hours per annum (99.6% availability).	Availability of service.	Total accumulated time of water shutdown to any consumer not to exceed 36 hours per annum (99.6% availability).
At least 97.5% of hydrants tested by NZFS exceed 12.5 litres per second flow rate.	Hydrants meet fire fighting standards.	At least 97.5% of hydrants tested by NZFS exceed 12.5 litres per second flow rate.

## PROPOSED WORKS PROJECTS

2014/15 LTP Budget \$,000	Project	2014/15 Annual Plan Budget \$,000
3,410	Development of underground water source to act as an emergency supply.	_*
570	Renewal of various Branxholme Treatment Plant items of plant and equipment.	527
-	Branxholme Water Treatment Plant Performance Improvements.	3,973

st Deferred in favour of Branxholme Water Treatment Plant improvements.

### WATER SUPPLY FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
28	General rates, uniform annual general charges, rates penalties	26	77
6,193	Targeted rates (other than targeted rate for water supply)	6,188	6,634
1	Subsidies and grants for operating purposes	C	1
1,159	Fees, charges and targeted rates for water supply	1,182	1,225
0	Internal charges and overheads recovered	C	4
23	Local authorities fuel tax, fines, infringement fees, and other receipts	21	87
7,404	Total operating funding	7,417	8,029
	Applications of operational funding		
4,049	Payments to staff and suppliers	4,126	4,936
647	Finance costs	710	1,072
0	Internal charges and overheads applied	C	4
	Other operating funding applications		
4,696	Total applications of operational funding	4,836	6,012
2,708	Surplus (deficit) of operational funding	2,581	2,017
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	C	0
	Development and financial contributions		
2,858	Increase (decrease) in debt	2,293	2,951
0	Gross proceeds from sale of assets	C	0
	Lump sum contributions		
2,858	Total sources of capital funding	2,293	2,951
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	C	0
900	- to improve the level of service	4,577	844
4,602	- to replace existing assets	1,564	3,543
64	Increase (decrease) in reserves	(1,266)	581
	Increase (decrease) in investments		
5,566	Total application of capital funding	4,874	4,968
(2,708)	Surplus (deficit) of capital funding	(2,581)	(2,017)
0	Funding balance	О	(0)
3,008	Depreciation expense (not included in the above FIS)	2,854	3,154

The Water Supply Activity rates draw is within 10% of what was anticipated in the Long Term Plan. Operational expenditure is less than what is anticipated in the Long Term Plan due to new contract prices being lower than historical costs. Capital expenditure is changed from that anticipated in the Long Term Plan due to a shift in priorities from alternative water source project to water treatment plant upgrade project.



#### WHAT WE DO

Development and Regulatory Services encompasses those activities which allow people to live closely together by establishing with the Community minimum standards for development and behaviour. These include:

- Animal Services
- Building Control
- Civil Defence and Emergency Management
- Compliance (Parking Services)
- Environmental Health
- Resource Management.

#### WHY WE DO IT

Development and Regulatory Services enable us to live in close proximity to each other by the setting and enforcement of minimum standards for activities and developments. Development and Regulatory Services have legislation as their raisons d'être (reason for being) and it is Council's role to interpret these for the Invercargill District. Council has historically provided these services to the Community and the Community endorses this role.

### WHAT WE CONTRIBUTE TO THE CITY

The Development and Regulatory Services group of activities contributes significantly to the following Community Outcomes:

Community Outcome	Animal Services	Building Control	Civil Defence & Emergency Management	Compliance	Environmental Health	Resource Management
A diverse and growing economy.				✓	✓	✓
Healthy lifestyles in a healthy environment.	<b>✓</b>		✓		✓	✓
A City that is a great place to live and visit.	<b>✓</b>	<b>✓</b>		✓		
Strong, innovative leadership.			✓			

## DEVELOPMENT & REGULATORY SERVICES GROUP FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013/2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
1,745	General rates, uniform annual general charges, rates penalties	1,836	1,783
1,150	Targeted rates (other than targeted rate for water supply)	1,223	1,094
0	Subsidies and grants for operating purposes	0	0
3,137	Fees, charges and targeted rates for water supply	3,735	3,057
53	Internal charges and overheads recovered	73	60
1,096	Local authorities fuel tax, fines, infringement fees, and other receipts	1,082	1,102
7,182	Total operating funding	7,948	7,095
	Applications of operational funding		
7,290	Payments to staff and suppliers	7,687	6,840
10	Finance costs	10	18
53	Internal charges and overheads applied	73	60
	Other operating funding applications		
7,353	Total applications of operational funding	7,770	6,919
(170)	Surplus (deficit) of operational funding	179	177
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
	Development and financial contributions		
(4)	Increase (decrease) in debt	(5)	(9)
0	Gross proceeds from sale of assets	12	0
	Lump sum contributions		
(4)	Total sources of capital funding	7	(9)
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	0	0
0	- to improve the level of service	0	0
108	- to replace existing assets	157	129
(282)	Increase (decrease) in reserves	29	39
	Increase (decrease) in investments		
(174)	Total application of capital funding	186	168
170	Surplus (deficit) of capital funding	(179)	(177)
(0)	Funding balance	0	0
171	Depreciation expense (not included in the above FIS)	142	174

# **Animal Services**

#### WHAT WE DO

The Animal Services Activity provides for the control of dogs and stock, and helps to minimise the harm done by dogs.

Owners not taking proper care of their dogs can cause the potential for acts of aggression, roaming dogs and excessive barking. Council aims to reduce this potential through education and enforcement and enable dog owners and the wider community to live harmoniously.

#### WHAT WE CONTRIBUTE TO THE CITY

Community Outcome	Animal Services
Healthy lifestyles in a healthy environment.	✓
A city that is a great place to live and visit.	✓

Community Outcome	Council's Role	How Animal Services Activity Contributes	Customer Level of Service	Measure of Service
Healthy lifestyles in a healthy environment.	Provide a quick and effective response to potential environmental hazards or nuisance.	The Animal Services Activity provides 24-hour animal control services to ensure that animal related nuisances are responded to.	The Animal Services Service is professional and prompt, especially in instances of community safety.	"Suitably trained staff" are available to respond to requests for service*.
A city that is a great place to live and visit.	Promote Invercargill actively as a great place to live, work, play and visit.	The Animal Services Activity minimises the effects of dogs on Invercargill residents' and visitors' quality of life.	The Animal Services Service encourages responsible dog ownership.	De-sexing programmes for dogs are undertaken.

<sup>\* &</sup>quot;Suitably trained staff" are those staff who hold accreditation from the National Institute of Animal Control Officers.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
Minimum of one de-sexing programme undertaken annually.	De-sexing programmes for dogs are undertaken.	Minimum of one de-sexing programme undertaken annually.
Suitably trained staff are available 24 hours per day, seven days per week.	Suitably trained staff are available to respond to requests for service.	Suitably trained staff are available 24 hours per day, seven days per week.







### ANIMAL SERVICES FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
167	General rates, uniform annual general charges, rates penalties	347	123
0	Targeted rates (other than targeted rate for water supply)	0	0
0	Subsidies and grants for operating purposes	0	0
540	Fees, charges and targeted rates for water supply	678	504
0	Internal charges and overheads recovered	0	6
57	Local authorities fuel tax, fines, infringement fees, and other receipts	98	3 17
763	Total operating funding	1,123	650
	Applications of operational funding		
686	Payments to staff and suppliers	1,070	609
10	Finance costs	10	18
0	Internal charges and overheads applied	0	6
	Other operating funding applications		
696	Total applications of operational funding	1,080	633
67	Surplus (deficit) of operational funding	43	17
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	O	0
	Development and financial contributions		
(4)	Increase (decrease) in debt	(5)	(9)
0	Gross proceeds from sale of assets	0	0
	Lump sum contributions		
(4)	Total sources of capital funding	(5)	(9)
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	0	0
0	- to improve the level of service	0	0
15	- to replace existing assets	0	0
49	Increase (decrease) in reserves	39	9
	Increase (decrease) in investments		
64	Total application of capital funding	39	9
(67)	Surplus (deficit) of capital funding	(43)	(17)
(0)	Funding balance	0	(0)
34	Depreciation expense (not included in the above FIS)	26	2

The Animal Service Activity differs from the Long Term Plan due to the additional resources employed within this activity. This has increased operational expenditure and also revenue through fees and charges.

# **Building Control**

### WHAT WE DO

The Building Control Activity implements the requirements of the Building Act fairly and impartially so that the public has confidence that buildings are constructed in accordance with the Building Code and consented buildings meet Building Code requirements.

#### WHAT WE CONTRIBUTE TO THE CITY

Community Outcome	Building Control
A city that is a great place to live and visit.	✓

Community Outcome	Council's Role	How Building Control Activity Contributes	Customer Level of Service	Measure of Service
A city that is a great place to live and visit.	eat place to buildings and roads Activity ensures that building work that all buildings is safe and in	that building work is safe and in	Statutory time frames for processing consents are met.	
	safety and interest in mind, and encourage others to do the		accordance with the Building Act by processing applications, inspecting work and providing information and advice.	Council's 'Earthquake Prone Buildings' Policy reflects the most recent advice from the Department of Building and Housing.
	same.  The E Activ recor that o and in buildi main stanc ensur  The E Activ best buildi provi	The Building Control Activity keeps records showing that commercial		
		and industrial buildings have been maintained to the standard required to ensure public safety.		Council's 'Building Sector News' is regularly published.
		The Building Control Activity promotes best practice in the building industry by providing informative materials and advice.		Accreditation as a Building Consent Authority is retained.
		The Building Consenting system is a quality control process covering building work.		

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
100%	Statutory time frames for processing consents are met.	100%
A report to Council is tabled presenting guidelines to be adopted.	Council's 'Earthquake Prone Buildings' Policy reflects the most recent advice from the Department of Building and Housing.	A report to Council is tabled presenting guidelines to be adopted.
Published 12 times per year.	Council's 'Building Sector News' is regularly published.	Published 12 times per year.
Accreditation is retained.	Accreditation as a Building Consent Authority is retained.	Accreditation is retained.





## **BUILDING CONTROL FUNDING IMPACT STATEMENT**

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
499	General rates, uniform annual general charges, rates penalties	446	5 573
0	Targeted rates (other than targeted rate for water supply)	(	0
0	Subsidies and grants for operating purposes	(	0
2,200	Fees, charges and targeted rates for water supply	2,495	5 2,135
0	Internal charges and overheads recovered	(	0
29	Local authorities fuel tax, fines, infringement fees, and other receipts	122	2 14
2,728	Total operating funding	3,062	2,722
	Applications of operational funding		
3,046	Payments to staff and suppliers	3,000	2,621
0	Finance costs	(	0
0	Internal charges and overheads applied	(	0
	Other operating funding applications		
3,046	Total applications of operational funding	3,000	2,621
(318)	Surplus (deficit) of operational funding	62	2 101
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	(	0
	Development and financial contributions		
0	Increase (decrease) in debt	(	0
0	Gross proceeds from sale of assets	(	0
	Lump sum contributions		
0	Total sources of capital funding	(	0
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	(	0
0	- to improve the level of service	(	0
80	- to replace existing assets	80	51
(398)	Increase (decrease) in reserves	(18	) 50
	Increase (decrease) in investments		
(318)	Total application of capital funding	62	2 101
318	Surplus (deficit) of capital funding	(62	) (101)
0	Funding balance	(	0
82	Depreciation expense (not included in the above FIS)	62	2 109

The Building Control Activity differs from the Long Term Plan due to the processing of Christchurch City Council Building Consents that was not anticipated in the Long Term Plan resulting from the earthquakes.

# Civil Defence and Emergency Management

#### WHAT WE DO

Council is part of Shared Services for Civil Defence and Emergency Management (CDEM) which is delivered through Emergency Management Southland (EMS). EMS was established in 2009 as a means to a more coordinated approach by the four councils in Southland to Emergency Management.

The activity mitigates negative impacts on many communities in the event of a large scale emergency. Council promotes the need for individuals and communities to prepare for emergencies and assists them to build their capacity to effectively respond to and recover quickly from emergency events. Council also has in place systems and processes to help coordinate and respond to emergency events.

Community Outcome	CDEM
Healthy lifestyles in a healthy environment.	✓
Strong, innovative leadership.	✓







Community Outcome	Council's Role	How CDEM Activity Contributes	Customer Level of Service	Measure of Service
Healthy lifestyles in a healthy environment.	Provide a quick and effective response to potential environmental hazards or nuisance.	The Activity provides the necessary resources to co- ordinate and respond to emergency events	Enhancing the community's capability to respond to and recover from civil defence	Number of public education activities delivered to residents, schools and interest groups.
		and educates the Community on how best to prepare for	emergencies.	Percentage of residents who have awareness of at least three of the major hazards likely to affect Southland.
		emergency events.	Increasing community awareness, understanding and preparedness and	
			participation in Civil Defence & Emergency Management.	Percentage of residents who have a plan for coping with a civil defence emergency.
Strong, innovative leadership.	Actively seek efficiencies through innovation, shared services and streamlining processes.	The Activity has led to the four Southland Councils working together to create efficiencies such as the establishment	Reducing the risk from hazards to acceptable levels.	Advocacy by EMS to appropriate councils on appropriate resources and policy to mitigate effects of natural disasters.
		of a standalone Emergency Operations Centre and more focused attention on emergency planning.		Facilitation and funding of the Engineering Lifelines group.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
30	Number of public education activities delivered to residents, schools and interest groups.	30
50%	Percentage of residents who have awareness of at least three of the major hazards likely to affect Southland.	45% (This target was reviewed after survey results showed that 50% was too ambitious at this time).
55%	Percentage of residents who have a plan for coping with a civil defence emergency.	55%
3	Advocacy by EMS to appropriate councils on appropriate resources and policy to mitigate effects of natural disasters (measured by Annual Plan submissions).	3
3	Facilitation and funding of the Engineering Lifelines group (measured by meetings per annum).	3

Please note the above targets are for the entire Southland Region, not just the Invercargill City District.

### CIVIL DEFENCE AND EMERGENCY MANAGEMENT FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
238	General rates, uniform annual general charges, rates penalties	240	254
0	Targeted rates (other than targeted rate for water supply)	(	0
0	Subsidies and grants for operating purposes	(	0
0	Fees, charges and targeted rates for water supply	(	0
0	Internal charges and overheads recovered	(	0
165	Local authorities fuel tax, fines, infringement fees, and other receipts	165	5 176
403	Total operating funding	405	5 431
	Applications of operational funding		
403	Payments to staff and suppliers	405	5 431
0	Finance costs	(	0
0	Internal charges and overheads applied	(	0
	Other operating funding applications		
403	Total applications of operational funding	405	5 431
0	Surplus (deficit) of operational funding	(	0
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	(	0
	Development and financial contributions		
0	Increase (decrease) in debt	(	0
0	Gross proceeds from sale of assets	(	0
	Lump sum contributions		
0	Total sources of capital funding	(	0
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	(	0
0	- to improve the level of service	(	0
0	- to replace existing assets	(	0
0	Increase (decrease) in reserves	(	0
	Increase (decrease) in investments		
0	Total application of capital funding	(	0
0	Surplus (deficit) of capital funding	(	0
0	Funding balance	(	0
0	Depreciation expense (not included in the above FIS)	(	0

The Civil Defence and Emergency Management Activity rates draw is within 10% of what was anticipated in the Long Term Plan.

# **Compliance** (Parking Services)

### WHAT WE DO

The Compliance Activity manages parking enforcement services and Total Mobility services.

The Council has chosen to provide public on/off street parking. Enforcement of these facilities ensures that there is equitable parking for all. Education and enforcement of good parking behaviour, particularly around schools, is undertaken to protect pedestrians.

#### WHAT WE CONTRIBUTE TO THE CITY

Community Outcome	Compliance
A diverse and growing economy.	✓
A city that is a great place to live and visit.	✓

Community Outcome	Council's Role	How Compliance Activity Contributes	Customer Level of Service	Measure of Service
A diverse and growing economy.	Provide an environment that is business friendly and nurtures strong business.	Promotes good parking practices and enforces parking time limits to ensure regular turnover of vehicles in areas of high parking demand, for example the City Centre.	Provide and manage equitable parking access for all users.	Parking patrols of Council managed parking spaces.
A city that is a great place to live and visit.	Ensure that all project / services consider how best they can cater for people with disabilities, the elderly, youth and families.	Promotes good parking practice, particularly around schools.	Ongoing education of drivers about safety around schools.	Educational material is distributed at schools.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
Average 80 hours patrolling per week.	Parking patrols of Council managed parking spaces.	Average 80 hours patrolling per week.
Distributed to 8 schools per year.	Educational material is distributed at schools.	Distributed to 8 schools per year.

### **COMPLIANCE FUNDING IMPACT STATEMENT**

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
(79)	General rates, uniform annual general charges, rates penalties	(119	) (91)
0	Targeted rates (other than targeted rate for water supply)	(	0
0	Subsidies and grants for operating purposes	(	0
6	Fees, charges and targeted rates for water supply	113	6
53	Internal charges and overheads recovered	53	54
782	Local authorities fuel tax, fines, infringement fees, and other receipts	632	2 841
762	Total operating funding	679	812
	Applications of operational funding		
674	Payments to staff and suppliers	604	1 732
0	Finance costs	(	0
53	Internal charges and overheads applied	53	3 54
	Other operating funding applications		
727	Total applications of operational funding	656	786
35	Surplus (deficit) of operational funding	22	2 25
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	(	0
	Development and financial contributions		
0	Increase (decrease) in debt	(	0
0	Gross proceeds from sale of assets	12	2 0
	Lump sum contributions		
0	Total sources of capital funding	12	2 0
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	(	0
0	- to improve the level of service	(	0
11	- to replace existing assets	27	7 33
24	Increase (decrease) in reserves	7	7 (7)
	Increase (decrease) in investments		
35	Total application of capital funding	34	1 25
(35)	Surplus (deficit) of capital funding	(22	) (25)
0	Funding balance	(	(0)
20	Depreciation expense (not included in the above FIS)	22	2 27

The Compliance Activity rates contribution is higher than what was anticipated in the Long Term Plan. This is due to operational savings from reduction in staffing costs.

# Environmental Health

#### WHAT WE DO

The Environmental Health Activity covers a wide range of activities which provides the community with assurance that minimum standards are being met - inspection of food premises, controlling the sale of alcohol, resolution of nuisances (odour, noise, litter, pests) and investigation of infectious disease.

As well as enforcement, Environmental Health duties involve interpretation of scientific or technical data and reports, acting as an educator or advisor to Council / the general public and environmental monitoring duties.

The foremost role of the Environmental Health
Activity is to improve, promote and protect public
health within the district by the enforcement of public
health legislation and bylaws and the promotion of
sustainable environmental practices.

Community Outcome	Environmental Health
Healthy lifestyles in a healthy environment.	✓
A diverse and growing economy.	✓







Community Outcome	Council's Role	How Environmental Health Activity Contributes	Customer Level of Service	Measure of Service
Healthy lifestyles in a healthy environment.	Provide a quick and effective response to potential environmental hazards or nuisance.	Environmental Health provides 24 hour noise response services.	Members of the community are not subjected to inappropriate noise levels.	Excessive noise complaints are investigated and responded to within one hour.
and growing e economy.	Provide an environment that is business friendly and nurtures strong business.	onment that Health provides siness friendly for the registration and inspection of	Food premises are safe and healthy for the public.	Food premises are checked annually for compliance.
	ensures commercial, industrial, and retail activities meet Environmental Health legislation.		Alcohol is appropriately controlled within the district.	Tavern or Entertainment licencees are checked annually for compliance.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
95%	Excessive noise complaints are investigated and responded to within one hour.	95%
80-90%	Food premises are checked annually for compliance.	80-90%
New measure.	An increased number of food premises on a Food Control Plan.	30- 40%
80-90%	Tavern or Entertainment licencees are checked annually for compliance.	80-90%

# ENVIRONMENTAL HEALTH FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
906	General rates, uniform annual general charges, rates penalties	90	7 903
0	Targeted rates (other than targeted rate for water supply)	(	0
0	Subsidies and grants for operating purposes	(	0
203	Fees, charges and targeted rates for water supply	262	2 197
0	Internal charges and overheads recovered	20	0
34	Local authorities fuel tax, fines, infringement fees, and other receipts	36	5 20
1,143	Total operating funding	1,225	5 1,121
	Applications of operational funding		
1,116	Payments to staff and suppliers	1,185	5 1,104
0	Finance costs	(	0
0	Internal charges and overheads applied	20	0
	Other operating funding applications		
1,116	Total applications of operational funding	1,20	5 1,104
27	Surplus (deficit) of operational funding	19	9 17
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	(	0
	Development and financial contributions		
0	Increase (decrease) in debt	(	0
0	Gross proceeds from sale of assets	(	0
	Lump sum contributions		
0	Total sources of capital funding	(	0
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	(	0
0	- to improve the level of service	(	0
0	- to replace existing assets	2	1 16
27	Increase (decrease) in reserves	(2	) 1
	Increase (decrease) in investments		
27	Total application of capital funding	19	9 17
(27)	Surplus (deficit) of capital funding	(19	) (17)
0	Funding balance	(	) (0)
27	Depreciation expense (not included in the above FIS)	19	9 20

The Environmental Health Activity rates draw is within 10% of what was anticipated in the Long Term Plan.

# Resource Management

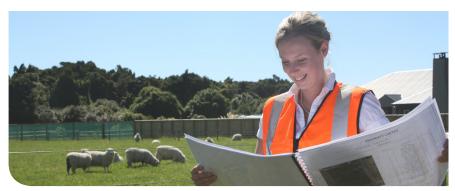
### WHAT WE DO

The Resource Management Act 1991 (RMA) requires councils to undertake certain functions and responsibilities.

The Resource Management Activity promotes the sustainable management of the natural and physical resources of the district through:

- Development of policy reflecting the Invercargill environment.
- Implementation of the District Plan and other environmental policies.
- Promotion of best environmental practice.

Community Outcome	Resource Management
Healthy lifestyles in a healthy environment.	✓
A diverse and growing economy.	✓





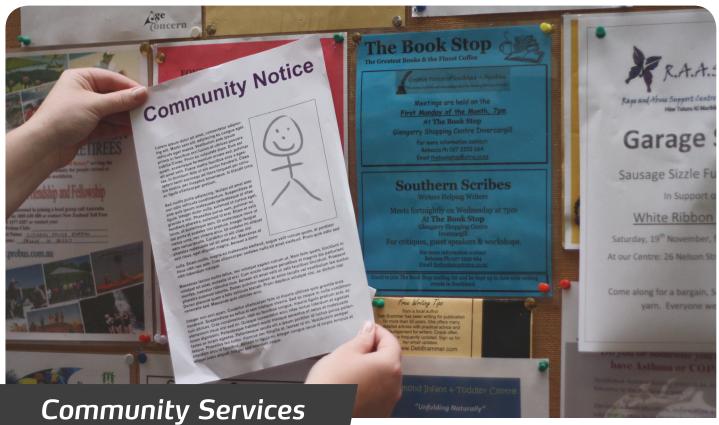
Community Outcome	Council's Role	How Resource Management Activity Contributes	Customer Level of Service	Measure of Service
Healthy lifestyles in a healthy environment.	Provide an environment that is business friendly and nurtures strong business.	The Resource Management Activity ensures that a District Plan is in place that contains appropriate standards and guidelines for development and infrastructure.	The District Plan addresses environmental issues through ongoing review.	The District Plan is monitored and changes recommended to Council.
A diverse and growing economy.	Implement and protect distinct development zones across the district.	The Resource Management Activity establishes environmental standards for activities throughout the District, and promotes sustainable development.	Development that does not meet the standards in the District Plan is subject to the resource consent process where it can be refused or granted with appropriate conditions.	Statutory timeframes for processing consents are met.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
Staff develop reports on key issues for the District to be considered by Council as is necessary.	The District Plan is monitored and changes recommended to Council.	Hearing of submissions on the District Plan will commence.
100%	Statutory timeframes for processing consents are met.	100%

## RESOURCE MANAGEMENT FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
15	General rates, uniform annual general charges, rates penalties	16	5 20
1,150	Targeted rates (other than targeted rate for water supply)	1,223	3 1,094
0	Subsidies and grants for operating purposes	(	0
189	Fees, charges and targeted rates for water supply	187	7 214
0	Internal charges and overheads recovered	C	0
29	Local authorities fuel tax, fines, infringement fees, and other receipts	30	33
1,383	Total operating funding	1,455	1,360
	Applications of operational funding		
1,364	Payments to staff and suppliers	1,424	1,344
0	Finance costs	(	0
0	Internal charges and overheads applied	(	0
	Other operating funding applications		
1,364	Total applications of operational funding	1,424	1,344
19	Surplus (deficit) of operational funding	32	2 16
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	(	0
	Development and financial contributions		
0	Increase (decrease) in debt	(	0
0	Gross proceeds from sale of assets	C	0
	Lump sum contributions		
0	Total sources of capital funding	C	0
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	(	0
0	- to improve the level of service	(	0
2	- to replace existing assets	29	9 29
17	Increase (decrease) in reserves	3	3 (13)
	Increase (decrease) in investments		
19	Total application of capital funding	32	2 16
(19)	Surplus (deficit) of capital funding	(32)	) (16)
(0)	Funding balance	C	0
9	Depreciation expense (not included in the above FIS)	12	2 16

The Resource Management Activity rates draw is within 10% of what was anticipated in the Long Term Plan.



#### WHAT WE DO

Community Services encompasses activities which provide services and facilities for the use and enjoyment of the Community. These include:

- Community Development
- Housing Care Service
- Libraries and Archives
- Parks and Reserves
- Passenger Transport
- Pools
- Public Toilets
- Theatre Services

In addition to these activities, Council has developed relationships with, and financially supports, entities which provide specialised community services.

#### WHY WE DO IT

The Community Services group of activities provides the Community with services and facilities that enable them to be active members of society. It is this group of activities which makes the Invercargill District unique - the wide range and number of parks and reserves, quality pool facilities and libraries, as well as specialised services. The District's commitment to supporting its residents and their needs is reflected in the Community Development, Housing Care Service, Passenger Transport and Public Toilets activities.

These activities enable Council to meet the current and future needs of the Community for local public services.

# WHAT WE CONTRIBUTE TO THE COMMUNITY

The Community Services group of activities contributes significantly to the following Community Outcomes:

Community Outcome	Community Development	Housing Care Service	Libraries and Archives	Parks and Reserves	Passenger Transport	Pools	Public Toilets
A diverse and growing economy.	✓		✓		✓		
Healthy lifestyles in a healthy environment.			<b>√</b>	<b>√</b>	✓	<b>√</b>	
A city that is a great place to live and visit.	<b>√</b>	✓	<b>√</b>	<b>√</b>	✓	<b>√</b>	✓
Strong, innovative leadership.	✓		✓			✓	

# COMMUNITY SERVICES GROUP FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013/2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
4,185	General rates, uniform annual general charges, rates penalties	3,939	4,245
12,164	Targeted rates (other than targeted rate for water supply)	12,564	13,320
1,454	Subsidies and grants for operating purposes	1,233	1,415
3,540	Fees, charges and targeted rates for water supply	4,071	3,066
11,250	Internal charges and overheads recovered	11,235	11,309
3,327	Local authorities fuel tax, fines, infringement fees, and other receipts	3,241	2,270
35,918	Total operating funding	36,283	35,624
	Applications of operational funding		
22,092	Payments to staff and suppliers	21,651	22,295
463	Finance costs	399	411
11,250	Internal charges and overheads applied	11,235	11,309
	Other operating funding applications		
33,804	Total applications of operational funding	33,285	34,015
2,114	Surplus (deficit) of operational funding	2,998	1,609
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
	Development and financial contributions		
1,142	Increase (decrease) in debt	617	1,035
25	Gross proceeds from sale of assets	25	0
	Lump sum contributions		
1,167	Total sources of capital funding	642	1,035
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	171	0
1,260	- to improve the level of service	908	0
2,618	- to replace existing assets	2,109	3,216
(596)	Increase (decrease) in reserves	(278)	(572)
	Increase (decrease) in investments		
3,281	Total application of capital funding	2,910	2,644
(2,114)	Surplus (deficit) of capital funding	(2,268)	(1,609)
(0)	Funding balance	730	0
3,298	Depreciation expense (not included in the above FIS)	3,284	3,270

# Provision of Specialised Community Services

# PROVISION OF SPECIALISED COMMUNITY SERVICES

Council has developed relationships with other entities which provide specialised community services which the Council supports financially to meet the current and future needs of the community. These services support the "A City that is a great place to live and visit" Community Outcome by promoting Invercargill actively as a great place to live, work, play and visit and providing or promoting a range of events that create vibrancy and build community.

These services also support the "Healthy lifestyles in a healthy environment" Community Outcome by providing or promoting the provision of a diverse range of excellent quality and safe indoor and outdoor recreational facilities.

Significant entities that provide specialised services and the level of financial support from Council are detailed below:

Entity	Contribution towards the Specialised Service Provided	Level of Financial Support Per Annum 2014/15 (\$)
Service Provider		
Anderson Park Art Gallery Trust Board	Operation and promotion of the Anderson Park Art Gallery and care of the extensive collection.	173,103
Invercargill Venue and Events Management	Managing operation of the Civic Theatre.	12,750
Southland Indoor Leisure Centre Charitable Trust	Operation and maintenance of Stadium Southland.	500,000
Southland Museum and Art Gallery Trust Board	Operation of the Southland Museum and Art Gallery.	481,387
Southland Museum and Art Gallery Trust Board	Museum redevelopment.	257,142
Southland Regional Heritage Committee	Preserving the Regional Heritage of Southland.	705,325

Grants		
Bluff Maritime Museum Trust Board	Operation of the Bluff Maritime Museum.	20,000
Bluff Pool Trust	Operation of the Bluff Community Pool.	130,000
Citizens Advice Bureau		24,000
Environment Southland	Contribution towards the completion of the Invercargill - Bluff Walkway/Cycleway.	50,000
Events Fund*	Contribution towards event creation/ promotion.	100,000
Facilities Maintenance Fund	Contribution to the ongoing maintenance of Council owned facilities utilised by Community Groups and Sports Clubs.	100,000

Entity	Contribution towards the Specialised Service Provided	Level of Financial Support Per Annum 2014/15 (\$)
Grants continued		
Bluff Hill Motupohue Environment Trust	Supporting the pest control programme.	10,000
Bluff Yacht Club	Undertaking a feasibility study for the ramp upgrade.	30,000
Child, Youth and Family Friendly Sub- Committee	Enhancing the 'Friendly' brand within Invercargill.	10,000
Coastguard Bluff	Supporting the building of a new Coastguard vessel to be based in Bluff.	50,000
Football for all Weathers		13,470
Iconic Events Fund*	Contribution towards the holding of iconic events or performances in Invercargill.	100,000
Poppycock Trust	Supporting the Internet Health and Safety Consultant Southland Initiative project.	10,000
Southland Indoor Leisure Centre Charitable Trust	Loan interest for 2014/15 year resulting from the contribution to Stadium Southland rebuild.	110,084
Southland Multicultural Council	Operation of the Southland Multicultural Council.	5,000
Southland Warm Homes Trust	Providing subsidies on Healthy Homes initiatives for citizens (clean air).	50,000
Southland Youth One Stop Shop Trust	Contribution towards building rental.	25,000
Sport Southland	Contribution towards a South City Kiwisport programme and contribution to Sport Southland.	20,000
To be determined	Addressing homelessness in Invercargill.	20,000

<sup>\*</sup>The purpose of the **Events Fund** is to provide financial assistance to encourage the holding of significant events or performances in Invercargill. Applicants must meet eligibility criteria and then Council will determine whether a financial contribution will be made. The purpose of the **Iconic Events Fund** is to provide financial assistance for iconic events or performances in Invercargill that no longer meet the eligibility criteria for the Events Fund, for example, events that have been operating for more than three years. Examples of iconic events are The Buskers' Festival and the Burt Munro Challenge.

Activity	Source o	of Funding
Activity	General Rate	Other Sources of Funding
Contributions	✓	✓

#### OTHER GRANTS FUNDING IMPACT STATEMENT

Excluding Vent Annual Plan	ture Southland and Southland Regional Heritage Committee	Annual Plan	Long Term Plan
2012/14		2014/15	2013 - 2022
2013/14 \$'ooo		2014/15 \$'ooo	2014/15 \$'000
Ş 000	Courses of apprahingal funding	\$ 000	Ş 000
2,260	Sources of operational funding	2,069	2 227
123	General rates, uniform annual general charges, rates penalties	344	•
0	Targeted rates (other than targeted rate for water supply)  Subsidies and grants for operating purposes	344 C	
0	Fees, charges and targeted rates for water supply	C	
0	Internal charges and overheads recovered	C	_
0	Local authorities fuel tax, fines, infringement fees, and other receipts	C	
	- Control of the Cont		
2,383	Total operating funding	2,413	2,483
	Applications of operational funding		
2,683	Payments to staff and suppliers	2,257	4,034
0	Finance costs	118	0
0	Internal charges and overheads applied	C	3
	Other operating funding applications		
2,683	Total applications of operational funding	2,375	4,037
(300)	Surplus (deficit) of operational funding	38	(1,554)
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	C	0
	Development and financial contributions		
304	Increase (decrease) in debt	(57)	1,579
0	Gross proceeds from sale of assets	C	0
	Lump sum contributions		
304	Total sources of capital funding	(57)	1,579
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	C	0
0	- to improve the level of service	C	0
20	- to replace existing assets	C	0
(16)	Increase (decrease) in reserves	(19)	25
	Increase (decrease) in investments		
4	Total application of capital funding	(19)	25
300	Surplus (deficit) of capital funding	(38)	1,554
0	Funding balance	0	(0)
0	Depreciation expense (not included in the above FIS)	9	9

Other grants differs from the Long Term Plan due to the reduction of the grant to redevelop the Southland Museum and Art Gallery.

#### SOUTHLAND REGIONAL HERITAGE COMMITTEE FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
0	General rates, uniform annual general charges, rates penalties	(	0
687	Targeted rates (other than targeted rate for water supply)	705	971
0	Subsidies and grants for operating purposes	(	0
0	Fees, charges and targeted rates for water supply	(	0
0	Internal charges and overheads recovered	(	0
367	Local authorities fuel tax, fines, infringement fees, and other receipts	316	476
1,054	Total operating funding	1,022	1,446
	Applications of operational funding		
1,054	Payments to staff and suppliers	1,022	2 1,265
0	Finance costs	(	
0	Internal charges and overheads applied	(	0
	Other operating funding applications		
1,054	Total applications of operational funding	1,022	2 1,265
0	Surplus (deficit) of operational funding	(	) 181
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	(	0
	Development and financial contributions		
0	Increase (decrease) in debt	(	) (181)
0	Gross proceeds from sale of assets	(	0
	Lump sum contributions		
0	Total sources of capital funding	(	) (181)
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	(	0
0	- to improve the level of service	(	0
0	- to replace existing assets	(	0
0	Increase (decrease) in reserves	(	0
	Increase (decrease) in investments		
0	Total application of capital funding	C	0
0	Surplus (deficit) of capital funding	(	) (181)
0	Funding balance	(	0
0	Depreciation expense (not included in the above FIS)	(	0

Southland Regional Heritage Committee differs from the Long Term Plan due to the removal of the additional Heritage rate proposed in relation to increased funding for the redevelopment of the Southland Museum and Art Gallery.

# Community Development

#### WHAT WE DO

The Community Development Activity is responsible for assisting individuals, groups and organisations to identify and develop not-for-profit opportunities and to provide advocacy for community services.

This includes the provision of advice and information to assist project development, the administration of funding programmes, the coordination of community based projects and working with youth and other identified sectors. The Community Development Activity takes a lead role in implementing Council's Child, Youth and Family Friendly Policy and its associated action plan, ensuring the provision of a key local public service.

#### WHAT WE CONTRIBUTE TO THE CITY

Community Outcome	Community Development
A city that is a great place to live and visit.	✓
Strong, innovative leadership.	✓





## WHAT THE COMMUNITY CAN EXPECT

Community Outcome	Council's Role	How Community Development Activity Contributes	Customer Level of Service	Measure of Service
A City that is a great place to live and visit.	Design spaces, buildings and roads with community safety and interest in mind, and encourage others to do the same.	The Community Development Activity champions the Crime Prevention through Environmental Design Principles and co- ordinates the Safer Invercargill sub- committee.	Council provides assistance in District Safety programmes.	Number of groups and households involved in Neighbourhood Support.
	Provide and promote a range of events that create vibrancy and build community.	The Community Development Activity works collaboratively with the community to encourage the development of local events and administers funding through the Creative Communities Invercargill and Invercargill Active Communities programmes.	Funding is available for increasing participation in Arts, Culture and Physical Activity.	Funding rounds for the Creative Communities Invercargill and Invercargill Active Communities programmes are held.
Strong, innovative leadership.	Communicate effectively with ratepayers, be accessible and respond to community need.	The Community Development Activity co-ordinates the Invercargill Community Council Consultation programme.	Councillors are accessible to the community.	Provide community clinics that ensure public level access to Councillors.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
Increasing number.	Number of groups and households involved in Neighbourhood Support.	An increase of 10 Neighbourhood Support groups.
Two Funding rounds per year.	Funding rounds for the Creative Communities Invercargill and Invercargill Active Communities programmes are held.	Invercargill Active Communities monthly rounds (under \$1,000) quarterly rounds (over \$1,000).  Creative Community Invercargill two rounds per year.
Three clinics held in South Invercargill and three clinics held in North Invercargill per year.	Provide community clinics that ensure public level access to Councillors.	Community Consultation Clinics will be held on an as required basis, with at least four per year.

The Community Council Consultation programme has been operating for four years. The programme has been modified during this period to meet the apparent needs of residents.

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## COMMUNITY DEVELOPMENT FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term F 2013 - 202
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
268	General rates, uniform annual general charges, rates penalties	246	248
0	Targeted rates (other than targeted rate for water supply)	0	0
2	Subsidies and grants for operating purposes	2	2
0	Fees, charges and targeted rates for water supply	0	0
190	Internal charges and overheads recovered	0	0
3	Local authorities fuel tax, fines, infringement fees, and other receipts	3	0
463	Total operating funding	251	250
	Applications of operational funding		
373	Payments to staff and suppliers	241	240
7	Finance costs	7	6
190	Internal charges and overheads applied	0	0
	Other operating funding applications		
570	Total applications of operational funding	248	247
(107)	Surplus (deficit) of operational funding	3	3
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
	Development and financial contributions		
107	Increase (decrease) in debt	(3)	(3)
0	Gross proceeds from sale of assets	0	0
	Lump sum contributions		
107	Total sources of capital funding	(3)	(3)
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	0	0
0	- to improve the level of service	0	0
0	- to replace existing assets	0	0
0	Increase (decrease) in reserves	0	0
	Increase (decrease) in investments		
0	Total application of capital funding	0	0
107	Surplus (deficit) of capital funding	(3)	(3)
(0)	Funding balance	0	0
0	Depreciation expense (not included in the above FIS)	0	0

The Community Development rates draw is within 10% of what was anticipated in the Long Term Plan.

# Housing Care Services

## WHAT WE DO

The Housing Care Services Activity provides adequate affordable housing for citizens who meet Council's entry criteria. Council owns 21 complexes providing 215 units in Invercargill and Bluff. The Housing Care Service has always been self funding, with income derived solely from rents, with no draw on rates.

#### WHAT WE CONTRIBUTE TO THE CITY

Community Outcome	Housing Care Services
A city that is a great place to live and visit.	✓

Community Outcome	Council's Role	How Housing Care Services Activity Contributes	Customer Level of Service	Measure of Service
A city that is a great place to live and visit.	Ensure that all projects / services consider how best they can cater for people with disabilities, the elderly, youth and families.	The provision of low cost, quality accommodation to pensioners, the disabled and those on low / fixed incomes who meet the entry criteria.	Affordable accommodation is provided.	Rentals levels maintained up to a maximum of 30% of gross superannuation.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
20-30%	Rentals levels maintained up to a maximum of 30% of gross superannuation.	A maximum of 30%.







## HOUSING CARE SERVICES FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
19	General rates, uniform annual general charges, rates penalties	19	9 0
0	Targeted rates (other than targeted rate for water supply)	(	0
0	Subsidies and grants for operating purposes	(	0
966	Fees, charges and targeted rates for water supply	995	5 1,034
750	Internal charges and overheads recovered	760	840
16	Local authorities fuel tax, fines, infringement fees, and other receipts	16	5 17
1,751	Total operating funding	1,789	1,891
	Applications of operational funding		
812	Payments to staff and suppliers	838	3 704
30	Finance costs	20	36
750	Internal charges and overheads applied	760	840
	Other operating funding applications		
1,592	Total applications of operational funding	1,618	3 1,580
159	Surplus (deficit) of operational funding	17	1 310
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	(	0
	Development and financial contributions		
64	Increase (decrease) in debt	52	2 (63)
0	Gross proceeds from sale of assets	(	0
	Lump sum contributions		
64	Total sources of capital funding	52	2 (63)
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	(	0
18	- to improve the level of service	28	0
313	- to replace existing assets	255	5 271
(108)	Increase (decrease) in reserves	(60	) (24)
	Increase (decrease) in investments		
223	Total application of capital funding	223	3 248
(159)	Surplus (deficit) of capital funding	(171	) (310)
0	Funding balance	(	0
388	Depreciation expense (not included in the above FIS)	294	418

The Housing Care Activity allocation of rates penalties differ from what was anticipated in the Long Term Plan. (There were no rates penalties allocated to this Activity in the Long Term Plan).

# Libraries and Archives

#### WHAT WE DO

Invercargill City Council operates two libraries, a central library in the Central Business District, and a small branch library in Bluff.

In an average day Invercargill City Libraries presently:

- Has 1,550 visits to libraries and 250 visits to the website.
- Lends 2,000 items to customers.
- Answers 300 questions.
- Has 100 people participating in events and information skill programmes.
- Has 25 visits to electronic databases.

#### WHAT WE CONTRIBUTE TO THE CITY

Community Outcome	Libraries and Archives
Healthy lifestyles in a healthy environment.	✓
A diverse and growing economy.	✓
Strong, innovative leadership.	✓





Community Outcome	Council's Role	How Libraries and Archives Activity Contributes	Customer Level of Service	Measure of Service
Healthy lifestyles in a healthy environment.	Provide or promote the provision of a diverse range of excellent quality and safe, indoor and outdoor recreational facilities, both natural and man-made.	The Libraries and Archives Activity provides two libraries, the Central Library and the branch library in Bluff. These libraries provide safe public space for the Community to use.	Services offer a good experience for all users.	Increasing number of visits per year.
A diverse and growing	Ensure that the building blocks for	The Libraries and Archives Activity	Library stock is of good quality, quantity	Number of issues per year.
economy.	sustainable business are in place, including energy, water, communications and workforce.	supports lifelong learning, digital literacy and reading across all ages and abilities. This ensures that we have an informed community and workforce.	and variety.	Level of reference enquiries.
Strong, innovative leadership.	Actively seek efficiencies through innovation, shared services and streamlining processes.	The Libraries and Archives Activity is involved in Shared Services with the Clutha, Gore and Southland District Councils through membership in the Southlib (regional library management software) consortia.	Libraries are accessible and available to the wider Community.	Membership as a percentage of total population.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
670,000	Number of issues per year.	640,000
85,000	Level of reference enquiries.	95,000
520,000	Increasing number of visits per year.	530,000
65-75%	Membership as a percentage of total population.	65-75%

# PROPOSED WORKS PROJECTS

2014/15 LTP Budget \$,000	Project	2014/15 Annual Plan Budget \$,000
459	Renewal of elevators and lift.	450
-	Office changes for RFID.	370





#### LIBRARIES AND ARCHIVES FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
32	General rates, uniform annual general charges, rates penalties	33	62
3,624	Targeted rates (other than targeted rate for water supply)	3,702	3,692
9	Subsidies and grants for operating purposes	11	8
167	Fees, charges and targeted rates for water supply	156	204
607	Internal charges and overheads recovered	584	637
43	Local authorities fuel tax, fines, infringement fees, and other receipts	45	78
4,481	Total operating funding	4,531	4,682
	Applications of operational funding		
3,128	Payments to staff and suppliers	3,200	3,227
128	Finance costs	118	115
607	Internal charges and overheads applied	584	637
	Other operating funding applications		
3,864	Total applications of operational funding	3,902	3,979
617	Surplus (deficit) of operational funding	629	703
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
	Development and financial contributions		
(85)	Increase (decrease) in debt	725	(89)
0	Gross proceeds from sale of assets	0	0
	Lump sum contributions		
(85)	Total sources of capital funding	725	(89)
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	0	0
0	- to improve the level of service	370	0
573	- to replace existing assets	915	938
(41)	Increase (decrease) in reserves	69	(324)
	Increase (decrease) in investments		
532	Total application of capital funding	1,354	614
(617)	Surplus (deficit) of capital funding	(629)	(703)
0	Funding balance	0	0
1,305	Depreciation expense (not included in the above FIS)	1,316	958

The Library and Archives Activity rates draw is within 10% of what was anticipated in the Long Term Plan. Capital expenditure has increased to what was anticipated in the Long Term Plan to improve levels of service with the RFID project.

# Parks and Reserves including Cemeteries and Crematorium

#### WHAT WE DO

The Parks and Reserves Activity manages Council's parks and cemeteries on behalf of the Community, providing assets and services to the wider Invercargill community and visitors. Council provides and maintains public spaces, facilities and amenities for outdoor sports, recreation, beautification projects, and

cemeteries for burial and cremation to meet the needs of the Invercargill people.

Invercargill has 161 parks comprising a total land area of 3,016 hectares. The parks are categorised as follows:

Description	Description
Premier Parks	Parks will generally be developed and maintained to a high standard with intensive development of facilities to attract and cater for a high level of usage.
Amenity Parks	Amenity Parks cover a wide range of land types, from developed areas with mown grass, gardens and/or trees through to undeveloped "natural" green areas. They provide a wide range of functions, from open space that adds to the quality of the visual landscape through to areas used actively for picnics, walking, biking and the like.
Environmental Reserves	Typically native bush areas, wetlands, riparian areas or other natural landscapes are considered Environmental Reserves. They may include walking tracks, mountain bike tracks, picnic areas and facilities to support and service these activities.
Linkage Parks	Cover a wide range of sites, from developed parks with mown grass and trees through to undeveloped green areas. They are usually linear in shape and provide an important role in meeting sustainability objectives through protection and enhancement of biodiversity, often in the urban environment. They include walkway/ transport linkages and/or corridors between communities and open spaces.
Neighbourhood Parks	A developed urban park designed for use by the local residential community. It includes informal recreation, play and amenity space.
Outdoor Adventure Parks	Recreation activities and built facilities, requiring a large scale environment usually located on the outskirts of urban areas. They vary widely from farm parks, pine forests, native bush and river and coastal areas.
Sports Fields Parks	A Sports Field Park is primarily designed and used for active sport and recreation within one geographic area and primarily of a traditional team nature. It may also provide for a range of community activities and facilities.
Special Purpose Sites	Encompass Cultural Heritage, Civic Space and part of the Natural Park categories used in the NZRA Parks Categories 2011.
	Cultural Heritage – for example Cemeteries and Crematorium. Provide for the protection of built cultural and historical environment to provide for commemoration, mourning and remembrance.
	Civic Space - Provides for Social and Community open space and events.
	Undeveloped Parks - areas of undeveloped land.

# WHAT WE CONTRIBUTE TO THE CITY

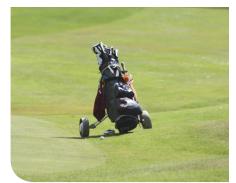
Community Outcome	Parks and Reserves
Healthy lifestyles in a healthy environment.	✓
A city that is a great place to live and visit.	✓

Community Outcome	Council's Role	How Parks and Reserves Activity Contributes	Customer Level of Service	Measure of Service
Healthy lifestyles in a healthy environment.	Provide or promote the provision of a diverse range of excellent quality and safe indoor and outdoor recreational facilities, both natural and man-made.  Provide and promote access to open spaces, including green spaces and the coast.	Parks and Reserves provide facilities and opportunities for sport, recreation and leisure activities.	A diverse range of parks and reserves are available and accessible.	Percentage of urban residents within 500 metres of a park or reserve.
A city that is a great place to live and visit.	Promote Invercargill actively as a great place to live, work, play and visit.	Parks and Reserves enhance the aesthetic value of the City.	Queens Park is recognised nationally as a significant municipal garden.	Queens Park is accredited as a "Garden of National Significance".
		Parks and Reserves assist in protecting Invercargill's history and heritage.	Burial records are available to the general public.	Burial records are available on Council's website.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
Accreditation retained.	Queens Park is accredited as a "Garden of National Significance".	Accreditation retained.
96%	Percentage of urban residents within 500 metres of a park or reserve.	96%
100%	Burial records are available on Council's website.	100%

# PROPOSED WORKS PROJECTS

2014/15 LTP Budget \$,000	Project	2014/15 Annual Plan Budget \$,000
85	Queens Park Specialist Displays	90
147	New Play Equipment	147
101	Plant and Equipment	101
192	Turf Surfaces	180
-	Queens Park Toilets	140







## PARKS AND RESERVES FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
63	General rates, uniform annual general charges, rates penalties	69	72
5,490	Targeted rates (other than targeted rate for water supply)	5,586	5,945
35	Subsidies and grants for operating purposes	15	5 37
900	Fees, charges and targeted rates for water supply	1,002	932
7,372	Internal charges and overheads recovered	7,438	7,677
964	Local authorities fuel tax, fines, infringement fees, and other receipts	1,18	1 1,158
14,823	Total operating funding	15,293	15,821
	Applications of operational funding		
6,456	Payments to staff and suppliers	6,62	1 6,706
40	Finance costs	45	5 40
7,372	Internal charges and overheads applied	7,438	7,677
	Other operating funding applications		
13,868	Total applications of operational funding	14,104	14,424
955	Surplus (deficit) of operational funding	1,189	1,397
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	(	0
	Development and financial contributions		
(62)	Increase (decrease) in debt	(39	) (65)
25	Gross proceeds from sale of assets	25	5 0
	Lump sum contributions		
(37)	Total sources of capital funding	(14	) (65)
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	17	1 0
0	- to improve the level of service	140	0
1,123	- to replace existing assets	1,213	3 1,359
(205)	Increase (decrease) in reserves	(350	) (27)
	Increase (decrease) in investments		
918	Total application of capital funding	1,174	1,332
(955)	Surplus (deficit) of capital funding	(1,189	) (1,397)
0	Funding balance	(	0
718	Depreciation expense (not included in the above FIS)	773	3 708

The Parks and Reserves Activity rates draw is within 10% of what was anticipated in the Long Term Plan.

# Passenger Transport

#### WHAT WE DO

Invercargill City Council contracts for a bus service within the Invercargill urban area, and provides a discounted travel taxi voucher system (Total Mobility scheme) for people with disabilities in the Invercargill District. Gore and Southland District Councils contract the Invercargill City Council to administer the Total Mobility scheme for their districts.

The Activity provides an affordable, integrated, innovative, safe, responsive and sustainable transport system.

#### WHAT WE CONTRIBUTE TO THE CITY

Community Outcome	Passenger Transport
Healthy lifestyles in a healthy environment.	✓
A diverse and growing economy.	✓
A city that is a great place to live and visit.	✓





Community Outcome	Council's Role	How Passenger Transport Activity Contributes	Customer Level of Service	Measure of Service
Healthy lifestyles in a healthy environment.	Provide or promote the provision of a diverse range of excellent quality and safe, indoor and outdoor recreational facilities, both natural and man-made.	Passenger Transport ensures that a quality public transport service is available, accessible and affordable for people to travel to recreational facilities.	The bus service is well utilised.	Farebox recovery percentage.
A diverse and growing economy.	Ensure that the building blocks for sustainable business are in place, including energy, water, communications and workforce.	Passenger Transport ensures that a quality public transport service is available, accessible and affordable for people to travel to work and education centres.	Bus Routes are convenient.	Homes in the Invercargill urban area are within 400 metres of a serviced bus route.
Strong, innovative leadership.	Ensure that all projects / services consider how best they can cater for people with disabilities, the elderly, youth and families.	Passenger Transport provides the Total Mobility Service that provides subsidised transport for people who are unable to use the bus service due to physical or mental impairment or condition.	Passenger Transport services are provided for all members of the Community.	All members of the community have the opportunity to use the public transport.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
90%	Homes in the Invercargill urban area are within 400 metres of a serviced bus route.	90%
36%	Farebox recovery percentage.	36%
Total Mobility Scheme is administered.	All members of the community have the opportunity to use the public transport.	Total Mobility Scheme is administered.

#### PASSENGER TRANSPORT FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
140	General rates, uniform annual general charges, rates penalties	140	) 141
662	Targeted rates (other than targeted rate for water supply)	602	938
1,233	Subsidies and grants for operating purposes	1,029	1,222
287	Fees, charges and targeted rates for water supply	297	7 13
0	Internal charges and overheads recovered	C	) 1
45	Local authorities fuel tax, fines, infringement fees, and other receipts	47	7 (0)
2,367	Total operating funding	2,116	2,315
	Applications of operational funding		
2,203	Payments to staff and suppliers	1,972	2,233
0	Finance costs	C	) 0
0	Internal charges and overheads applied	C	) 1
	Other operating funding applications		
2,203	Total applications of operational funding	1,972	2,235
165	Surplus (deficit) of operational funding	143	80
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	C	) 0
	Development and financial contributions		
0	Increase (decrease) in debt	C	) 0
0	Gross proceeds from sale of assets	C	0
	Lump sum contributions		
0	Total sources of capital funding	C	0
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	C	) 0
0	- to improve the level of service	C	) 0
165	- to replace existing assets	143	3 79
0	Increase (decrease) in reserves	C	) 1
	Increase (decrease) in investments		_
165	Total application of capital funding	143	80
(165)	Surplus (deficit) of capital funding	(143)	) (80)
0	Funding balance	C	0
0	Depreciation expense (not included in the above FIS)	C	0

The Passenger Transport Activity rates draw is less than anticipated in the Long Term Plan due to an increase in revenue from fees and charges, due to recent changes in the bus contract.

# Pools

#### **WHAT WE DO**

Invercargill City Council provides aquatic facilities at Southland Aquatic Centre (Splash Palace) for the health and enjoyment of the community, and also so that people can learn to swim and learn water safety.

Invercargill City Council provides public swimming pools because it is unlikely that any private organisation would be able to provide such facilities for Community access.

The situation in Invercargill is unique. Unlike other centres, all Invercargill schools, primary and secondary, use the Southland Aquatic Centre for the purpose of teaching swimming and water safety.

#### WHAT WE CONTRIBUTE TO THE CITY

Community Outcome	Pools
Healthy lifestyles in a healthy environment.	✓
A city that is a great place to live and visit.	✓
Strong, innovative leadership.	✓







Community Outcome	Council's Role	How Pools Activity Contributes	Customer Level of Service	Measure of Service
Healthy lifestyles in a healthy environment.	Provide or promote the provision of a diverse range of excellent quality and safe indoor and outdoor recreational facilities, both natural and man-made.	The Pools Activity provides a safe, fun environment where people can enjoy a diverse range of sport, recreation and leisure opportunities.	Splash Palace is safe for users.	All water quality standards are within limits set in NZS 5876:2010.
A city that is a great place to live and visit.	Ensure that all projects / services consider how best they can cater for people with disabilities, the elderly, youth and families.  Promote Invercargill actively as a great place to live, work, play and visit.  Promote and provide a range of events that create vibrancy and build community.	The Pools Activity offers a range of learn-to-swim, fitness and other water-based learning activities that cater for all members of the Community.  The Pools Activity provides the only 50 metre swimming pool in the Southland Region.  The Pools Activity offers a high quality facility in which tournaments and championships are hosted.	Splash Palace is affordable and well utilised.	Number of visits to Splash Palace per head of Invercargill population.
Strong, innovative leadership.	Develop and nurture partnerships with key stakeholders.	The Pools Activity works together with the Invercargill Licensing Trust and the ILT Foundation in providing free learn to swim programmes.	Splash Palace provides accessible, quality learning opportunities.	Percentage of Swim School customers who rate their experience as good or very good when surveyed.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
95%	All water quality standards are within normal limits (set in NZS 5876:2010).	95%
At least 6.	Number of visits to Splash Palace per head of Invercargill population.	At least 6.
80%	Percentage of Swim School customers who rate their experience as good or very good when surveyed.	80%

# PROPOSED WORKS PROJECTS

2014/15 LTP Budget \$,000	Project	2014/15 Annual Plan Budget \$,000
226	Extend car park.	214
-	Replace Ozone Tanks.	54

# POOLS FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
17	General rates, uniform annual general charges, rates penalties	25	5 20
1,578	Targeted rates (other than targeted rate for water supply)	1,654	1,643
140	Subsidies and grants for operating purposes	140	146
618	Fees, charges and targeted rates for water supply	686	883
1,225	Internal charges and overheads recovered	1,299	1,388
720	Local authorities fuel tax, fines, infringement fees, and other receipts	718	604
4,298	Total operating funding	4,522	4,685
	Applications of operational funding		
2,780	Payments to staff and suppliers	2,812	2,905
107	Finance costs	70	134
1,225	Internal charges and overheads applied	1,299	1,388
	Other operating funding applications		
4,112	Total applications of operational funding	4,180	4,428
186	Surplus (deficit) of operational funding	342	2 257
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	C	0
	Development and financial contributions		
880	Increase (decrease) in debt	(88)	) (38)
0	Gross proceeds from sale of assets	C	0
	Lump sum contributions		
880	Total sources of capital funding	(88)	) (38)
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	C	0
1,139	- to improve the level of service	268	0
20	- to replace existing assets	20	299
(93)	Increase (decrease) in reserves	(34)	) (80)
	Increase (decrease) in investments		
1,066	Total application of capital funding	254	219
(186)	Surplus (deficit) of capital funding	(342)	) (257)
0	Funding balance	C	0
434	Depreciation expense (not included in the above FIS)	47	1 632

The Pools Activity rates draw is within 10% of what was anticipated in the Long Term Plan.

# **Public Toilets**

#### WHAT WE DO

The Public Toilets Activity provides public toilets throughout the Invercargill District, excluding those located within parks and reserves. Council's preference is to install and maintain 24 hour automated toilets.

Council provides public toilets in retail areas and at Stirling Point, Bluff to provide an amenity to the Community.

#### WHAT WE CONTRIBUTE TO THE CITY

Community Outcome	Public Toilets
A city that is a great place to live and visit.	✓

Community Outcome	Council's Role	How Public Toilets Activity Contributes	Customer Level of Service	Measure of Service
A city that is a great place to live and visit.	Design spaces, buildings and roads with community safety and interest in mind, and encourage others to do the same.	Provide an amenity to the community.	Public toilets are operational and accessible.	Automated toilets are available 24 hours a day.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
95%	Automated toilets are available 24 hours a day.	95%





#### PUBLIC TOILETS FUNDING IMPACT STATEMENT

nual Plan		Annual Plan	Long Term Plan 2013 - 2022
013/14		2014/15	2014/15
000		\$'000	\$'000
	Sources of operational funding		
366	General rates, uniform annual general charges, rates penalties	344	387
0	Targeted rates (other than targeted rate for water supply)	C	0
0	Subsidies and grants for operating purposes	C	0
0	Fees, charges and targeted rates for water supply	C	0
0	Internal charges and overheads recovered	C	0
0	Local authorities fuel tax, fines, infringement fees, and other receipts	C	0
366	Total operating funding	344	387
	Applications of operational funding		
290	Payments to staff and suppliers	277	299
27	Finance costs	27	27
0	Internal charges and overheads applied	C	0
	Other operating funding applications		
317	Total applications of operational funding	304	327
49	Surplus (deficit) of operational funding	40	61
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	C	0
	Development and financial contributions		
85	Increase (decrease) in debt	86	(17)
0	Gross proceeds from sale of assets	C	0
	Lump sum contributions		
85	Total sources of capital funding	86	(17)
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	C	0
102	- to improve the level of service	102	0
52	- to replace existing assets	107	0
(19)	Increase (decrease) in reserves	(83)	44
	Increase (decrease) in investments		
135	Total application of capital funding	126	44
(49)	Surplus (deficit) of capital funding	(40)	(61)
0	Funding balance	О	0
48	Depreciation expense (not included in the above FIS)	43	53

The Public Toilets Activity rates draw is less than 10% of what was anticipated in the Long Term Plan due to the amount of Depreciation being less than was anticipated. Cleaning expenditure was also lower than anticipated.

# council activitie

# Theatre Services

#### WHAT WE DO

The Theatre Services Activity provides a quality theatre and associated facilities for hire and is extensively used by local and regional organisations as well as national and international touring companies. Within the Civic Theatre complex there are function rooms which are available for hire.

#### WHAT WE CONTRIBUTE TO THE CITY

Community Outcome	Theatre Services
Healthy lifestyles in a healthy environment.	✓

#### WHAT THE COMMUNITY CAN EXPECT

Invercargill Venue and Events Management Limited (a Council Controlled Organisation) has been established to operate the Civic Theatre. This includes the hiring of the Theatre to promoters / organisations with additional charges for specialist services. Levels of service to be provided by the Council Controlled Organisation are detailed on page 118.

#### THEATRE SERVICES FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
1,011	General rates, uniform annual general charges, rates penalties	953	989
0	Targeted rates (other than targeted rate for water supply)	C	0
0	Subsidies and grants for operating purposes	C	0
0	Fees, charges and targeted rates for water supply	C	0
810	Internal charges and overheads recovered	823	764
13	Local authorities fuel tax, fines, infringement fees, and other receipts	8	8 (85)
1,834	Total operating funding	1,784	1,668
	Applications of operational funding		
517	Payments to staff and suppliers	396	681
123	Finance costs	113	3 52
810	Internal charges and overheads applied	823	764
	Other operating funding applications		
1,450	Total applications of operational funding	1,332	2 1,497
384	Surplus (deficit) of operational funding	452	2 171
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	C	0
	Development and financial contributions		
(153)	Increase (decrease) in debt	(59)	(88)
0	Gross proceeds from sale of assets	C	0
	Lump sum contributions		
(153)	Total sources of capital funding	(59)	(88)
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	C	0
0	- to improve the level of service	C	0
111	- to replace existing assets	185	5 270
120	Increase (decrease) in reserves	208	(188)
	Increase (decrease) in investments		
231	Total application of capital funding	393	82
(384)	Surplus (deficit) of capital funding	(452)	) (171)
0	Funding balance	C	0
400	Depreciation expense (not included in the above FIS)	383	3 494

The Theatre Services Activity rates draw is within 10% of what was anticipated in the Long Term Plan.



#### WHAT WE DO

Corporate Services encompasses those activities which provide democratic process and provide or promote business-to-business relationships. These include:

- Democratic Process
- Destinational Marketing
- Enterprise
- Investment Property.

The Corporate Services group of activities supports local democracy in the Invercargill District by implementation of the Local Government Act 2002, promotes Invercargill and Southland as a destination, facilitates projects and initiatives to enhance the prosperity of Southland and maximises returns from investment properties.

#### WHY WE DO IT

The Corporate Services group of activities enables Council to view the District holistically - the communities, the opportunities, limiting factors and issues occurring beyond the District's boundaries. By considering all factors Council can provide good governance underpinned by a clear vision, intelligent strategies, robust plans and informed decision-making. People have the opportunity to address Council meetings where they can voice their opinions and identify issues which they feel need to be focussed on which means that Council can communicate effectively with the Community, be accessible and respond to community need. By Council identifying and discussing potential opportunities in open meetings, the Community becomes aware of issues and they can get involved in supporting initiatives.

#### WHAT WE CONTRIBUTE TO THE COMMUNITY

The Corporate Services group of activities contributes significantly to the following Community Outcomes:

Community Outcome	Democratic Process	Destinational Marketing	Enterprise	Investment Property
A diverse and growing economy.			✓	✓
Healthy lifestyles in a healthy environment.				
A City that is a great place to live and visit.		✓		✓
Strong, innovative leadership.	✓			

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# CORPORATE SERVICES GROUP FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013/2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
4,172	General rates, uniform annual general charges, rates penalties	4,383	4,302
72	Targeted rates (other than targeted rate for water supply)	72	76
0	Subsidies and grants for operating purposes	0	0
444	Fees, charges and targeted rates for water supply	431	349
350	Internal charges and overheads recovered	360	375
2,605	Local authorities fuel tax, fines, infringement fees, and other receipts	2,623	2,680
7,643	Total operating funding	7,870	7,782
	Applications of operational funding		
6,866	Payments to staff and suppliers	7,256	7,336
478	Finance costs	465	477
350	Internal charges and overheads applied	360	375
	Other operating funding applications		
7,694	Total applications of operational funding	8,081	8,188
(51)	Surplus (deficit) of operational funding	(212)	(406)
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
	Development and financial contributions		
0	Increase (decrease) in debt	0	0
0	Gross proceeds from sale of assets	0	20
	Lump sum contributions		
0	Total sources of capital funding	0	20
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	0	0
0	- to improve the level of service	62	0
43	- to replace existing assets	50	72
(94)	Increase (decrease) in reserves	(324)	(457)
	Increase (decrease) in investments		
(51)	Total application of capital funding	(212)	(386)
51	Surplus (deficit) of capital funding	212	406
0	Funding balance	0	(0)
54	Depreciation expense (not included in the above FIS)	68	43

# Democratic Process

#### **WHAT WE DO**

The role of the Democratic Process Activity is to support the implementation of the Local Government Act within the Invercargill district. This includes supporting elected representatives by ensuring they are kept informed of issues and their responsibilities. Opportunities for community involvement are encouraged through the development of the Long Term Plan, Annual Plans, Bylaws and Representation Reviews.

#### WHAT WE CONTRIBUTE TO THE CITY

Community Outcome	Democratic Process
Strong, innovative leadership.	✓

Community Outcome	Council's Role	How Democratic Process Activity Contributes	Customer Level of Service	Measure of Service
Strong innovative leadership.	Provide good governance underpinned by a clear vision, intelligent strategies, robust plans and informed decision making.	The Democratic Process Activity supports elected representatives with training and information. This enables representatives to make robust decisions to implement the Local Government Act incorporating the widespread views of the community.	The Long Term Plan and Annual Report are prepared in accordance with the Local Government Act 2002.	Unmodified audit report received for Long Term Plan, Annual Report and any Long Term Plan amendments.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
Achieve	Unmodified audit report received for Long Term Plan, Annual Report and any Long Term Plan amendments.	Achieve

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### DEMOCRATIC PROCESS FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
2,793	General rates, uniform annual general charges, rates penalties	2,911	1 2,876
72	Targeted rates (other than targeted rate for water supply)	72	2 76
0	Subsidies and grants for operating purposes	C	0
0	Fees, charges and targeted rates for water supply	C	0
305	Internal charges and overheads recovered	315	315
54	Local authorities fuel tax, fines, infringement fees, and other receipts	45	5 13
3,224	Total operating funding	3,343	3,280
	Applications of operational funding		
2,870	Payments to staff and suppliers	2,980	3,076
0	Finance costs	C	0
305	Internal charges and overheads applied	315	315
	Other operating funding applications		
3,175	Total applications of operational funding	3,295	3,391
49	Surplus (deficit) of operational funding	48	3 (111)
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	C	0
	Development and financial contributions		
0	Increase (decrease) in debt	C	0
0	Gross proceeds from sale of assets	C	20
	Lump sum contributions		
0	Total sources of capital funding	O	20
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	C	0
0	- to improve the level of service	C	0
43	- to replace existing assets	50	72
6	Increase (decrease) in reserves	(2)	(162)
	Increase (decrease) in investments		
49	Total application of capital funding	48	(91)
(49)	Surplus (deficit) of capital funding	(48)	111
(0)	Funding balance	O	(0)
54	Depreciation expense (not included in the above FIS)	53	3 43

The Democratic Process rates draw is within 10% of what was anticipated in the Long Term Plan.

### Destinational Marketing

### WHAT WE DO

The Destinational Marketing Activity promotes Invercargill and Southland as a quality destination for visitors, skilled migrants, investors, students, conferences and events and assists with destination management and visitor industry development. To ensure a Southland-wide coordinated approach, Venture Southland - a joint initiative of the Invercargill City Council, Southland District Council, Gore District Council and Community Trust of Southland - was formed with governance from a Joint Committee of Councils.

The Destinational Marketing Activity ensures that Invercargill and Southland communities enjoy the economic and social benefits from tourism.

### WHAT WE CONTRIBUTE TO THE CITY

Community Outcome	Destinational Marketing
A city that is a great place to live and visit.	✓







### WHAT THE COMMUNITY CAN EXPECT

Community Outcome	Council's Role	How Destinational Marketing Activity Contributes	Customer Level of Service	Measure of Service
A city that is a great place to live and visit.	ace to actively as a great Marketing Activity Venture Southland, visit. place to live, work, promotes Invercargill works with local	Number of media and famil opportunities facilitated.		
play and visit.	play and visit.	and Southland as a quality destination for visitors, skilled migrants, investors, students, conferences	businesses, promotions associations, and key community stakeholder groups,	Percentage of programmed promotional activities delivered.
	and events and as well as national assists destination and international management and agencies to support visitor industry tourism growth and	Number of tourism businesses using Venture Southland services.		
·		development within Invercargill.	Number of conference and event opportunities assisted.	

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
5 per year.	Number of Media and Famil (trade familiarisation) opportunities facilitated.	8 per year.
100%	Percentage of programmed promotional activities delivered.	100%
56	Number of tourism businesses using Venture Southland services.	25
10 per year.	Number of conference and event opportunities assisted.	12 per year.

### DESTINATIONAL MARKETING FUNDING IMPACT STATEMENT

Council provides the Destinational Marketing and Enterprise activities via Venture Southland. Venture Southland is funded through contributions from Invercargill City, Southland District and Gore District Councils and the Community Trust of Southland.

Destinational Marketing is incorporated into the

Enterprise Activity's Funding Impact Statement located
on page 116.

### Enterprise

### **WHAT WE DO**

The Enterprise Activity identifies and promotes opportunities for diversification, employment and business growth in Invercargill and Southland. To ensure a Southland-wide coordinated approach, Venture Southland - a joint initiative of the Invercargill City Council, Southland District Council, Gore District Council and Community Trust of Southland - was formed with governance from a Joint Committee of Councils.

Through Venture Southland, the Enterprise Activity works with Regional Industry sectors, business and key stakeholder groups to support economic and industry development across the Southland region.

### WHAT WE CONTRIBUTE TO THE CITY

Community Outcome	Enterprise
A diverse and growing economy.	✓





### WHAT THE COMMUNITY CAN EXPECT

Community Outcome	Council's Role	How Enterprise Activity Contributes	Customer Level of Service	Measure of Service
A diverse and growing	Attract a diverse range of business and	The Enterprise Council, through Activity proactively Venture Southland	Number of strategic projects facilitated.	
economy.	industry to locate in Invercargill, targeting especially business that offer high skilled	promotes opportunities for diversification,	diversification, employment and business growth business and key stakeholder groups to support economic and industry	Number of investment opportunities facilitated.
	job opportunities. employment and to support economic	business growth		Number of sector groups engaged with.
		New Zealand Trade and Enterprise Programme delivered.		
				Amount of funding allocated.

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
5	Number of Strategic Projects Facilitated.	6
12	Number of investment opportunities facilitated.	2
5	Number of Sector Groups engaged with.	5
Achieve.	New Zealand Trade and Enterprise Programme delivered.	Achieve.
\$225,000	Amount of funding allocated.	\$180,000 Training plus R&D.

### **ENTERPRISE FUNDING IMPACT STATEMENT**

Council provides the Destinational Marketing and Enterprise activities via Venture Southland. Venture Southland is funded through contributions from Invercargill City, Southland District and Gore District

Councils and the Community Trust of Southland. The Destinational Marketing Activity is also incorporated into the Funding Impact Statement below.

•	y, Southland District and Sore District		
Annual Plan		Annual Plan	Long Term F 2013 - 20
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
1,658	General rates, uniform annual general charges, rates penalties	1,669	1,770
0	Targeted rates (other than targeted rate for water supply)	0	0
0	Subsidies and grants for operating purposes	0	0
0	Fees, charges and targeted rates for water supply	0	0
0	Internal charges and overheads recovered	0	0
1,517	Local authorities fuel tax, fines, infringement fees, and other receipts	1,590	1,548
3,175	Total operating funding	3,259	3,318
	Applications of operational funding		
3,175	Payments to staff and suppliers	3,259	3,318
0	Finance costs	0	0
0	Internal charges and overheads applied	0	0
	Other operating funding applications		
3,175	Total applications of operational funding	3,259	3,318
0	Surplus (deficit) of operational funding	0	0
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
	Development and financial contributions		
0	Increase (decrease) in debt	0	0
0	Gross proceeds from sale of assets	0	0
	Lump sum contributions		
0	Total sources of capital funding	0	0
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	0	0
0	- to improve the level of service	0	0
0	- to replace existing assets	0	0
0	Increase (decrease) in reserves	0	0
	Increase (decrease) in investments		
0	Total application of capital funding	0	0
0	Surplus (deficit) of capital funding	0	0
0	Funding balance	0	0
0	Depreciation expense (not included in the above FIS)	0	0

The Destinational Marketing and Enterprise Activities rates draw are within 10% of what was anticipated in the Long Term Plan.

### Investment Property

### WHAT WE DO

The Investment Property Activity manages Council's Investment Property to maximise the financial returns from properties.

Council shows confidence in the district by investing in the property market with Endowment and Investment funds.

There are four groups of investment properties:

- Strategic properties which are held for purposes other than immediate return.
- Endowment properties which have been purchased from endowment funds.
- Trading properties.
- Properties being prepared for disposal usually acquired through rating sale.

The Investment Property Activity provides an additional source of income to Council, which helps decrease the costs to ratepayers.

#### WHAT WE CONTRIBUTE TO THE CITY

Community Outcome	Investment Property
A diverse and growing economy.	✓
A city that is a great place to live and visit.	✓

### WHAT THE COMMUNITY CAN EXPECT

Community Outcome	Council's Role	How Investment Property Activity Contributes	Customer Level of Service	Measure of Service
A diverse and growing economy.	Attract diverse range of business and industry to locate in Invercargill, targeting especially business that offer high skills job opportunities.	Investment Property supports appropriate commercial and economic development in the District environs through the purchase, sale and / or lease of land.	A commercial return is received on Endowment and Trading properties.*	Rate of return is at least equal to the current market interest rate.

<sup>\*</sup> Excluding land purchased for strategic purposes and land being prepared for disposal (rating sale).

LTP Target 2014/15	Measure	Annual Plan Target 2014/15
Achieve	Rate of return is at least equal to the current market interest rate.	Achieve current market interest rate.

### INVESTMENT PROPERTY FUNDING IMPACT STATEMENT

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
\$'000		\$'000	\$'000
	Sources of operational funding		
(279)	General rates, uniform annual general charges, rates penalties	(197	) (343)
0	Targeted rates (other than targeted rate for water supply)	C	0
0	Subsidies and grants for operating purposes	C	0
444	Fees, charges and targeted rates for water supply	43	1 349
45	Internal charges and overheads recovered	45	60
1,034	Local authorities fuel tax, fines, infringement fees, and other receipts	989	1,119
1,245	Total operating funding	1,268	1,185
	Applications of operational funding		
821	Payments to staff and suppliers	1,017	942
478	Finance costs	465	5 477
45	Internal charges and overheads applied	45	5 60
	Other operating funding applications		
1,344	Total applications of operational funding	1,527	7 1,480
(99)	Surplus (deficit) of operational funding	(260)	) (295)
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	C	0
	Development and financial contributions		
0	Increase (decrease) in debt	C	0
0	Gross proceeds from sale of assets	C	0
	Lump sum contributions		
0	Total sources of capital funding	C	0
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	C	0
0	- to improve the level of service	62	2 0
0	- to replace existing assets	C	0
(99)	Increase (decrease) in reserves	(322)	) (295)
	Increase (decrease) in investments		
(99)	Total application of capital funding	(260)	(295)
99	Surplus (deficit) of capital funding	260	295
0	Funding balance	C	0
0	Depreciation expense (not included in the above FIS)	15	5 0

The Investment Property Activity contribution to rates is lower than anticipated in the Long Term Plan due to funds being utilised in property purchases, not as investments in prior years.





Council Controlled Organisations and Council Organisations provide opportunities for councils to provide services and activities. A Council Controlled Organisation is a company or organisation in which a council, or councils, hold 50% or more of the voting rights or can appoint 50% or more of the trustees, directors or managers. A Council Controlled Trading Organisation is similar, but its main focus is trading. A Council Organisation is the same as a Council Controlled Organisation, but does not require 50% or more control.

Each Council Controlled Organisation prepares a Statement of Intent which sets out, for the benefit of its shareholders, its mission and objectives for each financial year.

The following Council Controlled Organisations are included in this section:

- Invercargill City Holdings Limited
- Southland Museum and Art Gallery Trust
- Invercargill Venue and Events Management Limited
- Bluff Maritime Museum Trust.



## Invercargill City Holdings Limited

The following table details the extent of ownership and the main services provided by Invercargill City Holdings Limited and its subsidiaries.

Organisation	Ownership	Nature and Scope of Activities
Invercargill City Holdings	100%	Input into the Statements of Intent of subsidiaries.
Limited		Performance monitoring.
		Provide reasonable returns to its shareholder (Invercargill City Council).
Subsidiaries of Invercargill City	y Holdings Lir	nited
Invercargill City Forests Limited	100%	Operate a successful forestry business undertaking forestry planting, silviculture and harvesting.
Electricity Invercargill Limited	100%	Operate a successful electricity distribution network and metering service in the Invercargill and Bluff areas.
		Invest in the infrastructure, electrical and energy sectors.
Invercargill Airport Limited	97.19%	Provision of airport services at the Invercargill Airport.
Invercargill City Property Limited	100%	Manage the sales and development of the Awarua Estate and other properties.

The following rates of return on equity funds are forecast for 2014/15:

Organisation	% Before Tax	% After Tax
Invercargill City Holdings Limited	12.18	8.77

Council does not intend to change the ownership or control of Invercargill City Holdings Limited or its subsidiaries.

### Southland Museum and Art Gallery Trust

The Southland Museum and Art Gallery Trust's mission is to preserve and tell the story of Southland - the experience of people and places over time - and inspire Southlanders to explore and understand the world around them.

The Southland Museum and Art Gallery Trust contributes towards the achievement of Invercargill's Community Outcomes.

Community Outcome	Intermediate Outcomes	Activity's Contribution
Healthy lifestyles in a healthy environment.	Provide or promote the provision of a diverse range of excellent quality and safe indoor and outdoor recreational facilities, both natural and man-made.	Provision of a facility that enables the collections, which focus on Southland, to be stored, maintained and exhibited in conditions that ensure their long term preservation; while providing a quality visitor experience.
A city that is a great place to live and visit.	Promote Invercargill actively as a great place to live, work, play and visit.  Provide and promote a range of events that create vibrancy and build community.	Provision of a facility with exhibitions and events that inspire and inform visitors of Southland's heritage and culture as well as national and international exhibitions.

Goal	Target Levels of Performance 2014/15
Collections are maintained in optimal conditions for their long term preservation.	Undertake building refurbishment and extension to enable internal environmental conditions to meet national/ international guidelines.
Development and implementation of an annual visitor experience programme.	A minimum of 15 short-term exhibitions, including nine in the community access gallery, are presented annually.
Promotion of the Southland Museum and Art Gallery as a quality venue to visit for residents and visitors.	Annual visitor numbers exceed 200,000/annum.

The Trust receives an annual grant from the Southland Regional Heritage Committee and the Invercargill City Council.

### Invercargill Venue and Events Management Limited

Invercargill Venue and Events Management Limited's purpose is to operate and market the Civic Theatre and to promote the venue for events. It is also involved in the promotion of other events in Invercargill.

Invercargill Venue and Events Management Limited contributes towards the achievement of Invercargill's Community Outcomes.

Community Outcome	Intermediate Outcomes	Measure of Service
Healthy lifestyles in a healthy environment.	Provide or promote the provision of a diverse range of excellent quality and safe indoor and outdoor recreational facilities, both natural and man-made.	Increase in bookings for the Civic Theatre complex.

Council has determined to retain ownership of the Scottish Hall (112 Esk Street). The operation of the Scottish Hall will be undertaken by Invercargill Venue and Events Management Limited who have the necessary skills and resources to ensure it is utilised in a way that best services the community.

### Bluff Maritime Museum Trust

The Bluff Maritime Museum Trust's vision is to make the Bluff Maritime Museum a must-see attraction for residents and visitors.

The Bluff Maritime Museum Trust contributes towards the achievement of Invercargill City's Community Outcomes.

Community Outcome	Intermediate Outcomes	Measure of Service
Healthy lifestyles in a healthy environment.	Provide or promote the provision of a diverse range of excellent quality and safe indoor and outdoor recreational facilities, both natural and man-made.	Provision of a facility that enables the collections, which focus on the Bluff and Foveaux Strait area, to be stored, maintained and exhibited in conditions that ensure their long term preservation, while providing a quality visitor experience.
A city that is a great place to live and visit.	Promote Invercargill actively as a great place to live, work, play and visit.  Provide and promote a range of events that create vibrancy and build community.	Provision of a facility that inspires and informs visitors of the Bluff and Foveaux Strait area's heritage and culture.

Goal	Target Levels of Performance 2014/15
Maintain strong community relationships over issues relating to the collections.	The museum is open for a minimum of six and a half hours each day during the summer months and five and a half hours Monday to Friday during the winter months.
Develop and deliver inspiring educational visits for all audiences.	Maintain and grow visitor numbers. (Baseline - 4,458 visitors in 2012/13) 80% of visitors regard the Museum as "Useful" or "Very Useful".

The Trust receives an annual grant from the Southland Regional Heritage Committee, Environment Southland, the Invercargill City Council, and the Bluff Community Board.





Fees and charges for Council activities, Council Controlled Organisations and Council Organisations are set under section 12, 103 and 150 of the Local Government Act 2002 and 1974. Fees and charges are effective from 1 July 2014 unless otherwise stated and are inclusive of GST unless otherwise stated.

Corporate Fees	2013/14 \$	2014/15 \$
Directors	147.00	150.00
Professionals	110.00	115.00
Technical	95.00	100.00
Administration support	68.00	70.00
Photocopying		
· A4	0.20	0.20
• A3	0.40	0.40
• AO & A1	5.00	5.00
Travel per km	0.74	0.75



# Animal Services

Dog Control Fees	2013/14 \$	2014/15 \$
Responsible Ownership Fee	60.00	65.00
Standard Fee	84.00	90.00
Working Dog	30.00	30.00
Microchip Implanting	40.00	40.00
Menacing dogs	60.00	90.00
Probationary owner	50% surcharge on all dog control fees	50% surcharge on all dog control fees
Dangerous dogs	50% surcharge on all dog control fees	50% surcharge on all dog control fees
Additional late fee after 1 August	25% of registration	25% of registration
Dog Hearing Lodgement Fee	750.00	750.00
Inspection Fee (Monitoring of Menacing and Dangerous Dogs and other)	110.00 per hour or part thereof	115.00 per hour or part thereof
Multiple Dog fee (5 dogs or more)	300.00	300.00
Application Fee (Keeping of three or more dogs and other)	60.00	60.00

Dog Control Infringements Set by Dog Control Act 1996 (per offence)		
Wilful obstruction of a Dog Control Officer or Ranger	750.00	750.00
Failure or refusal to supply information or wilfully providing false particulars	750.00	750.00
Failure to supply information or wilfully providing false particulars about dog	750.00	750.00
Failure to comply with any bylaw	300.00	300.00
Failure to undertake dog education programme of dog obedience	300.00	300.00
Failure to comply with obligations of a probationary owner	750.00	750.00
Failure to comply with the effects of disqualification	750.00	750.00
Failure to comply with effects of classification of dog as "dangerous dog"	300.00	300.00
Failure to comply with effects of classification of dog as "menacing dog"	300.00	300.00

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<b>Dog Control Infringements</b> continued Set by Dog Control Act 1996 (per offence)	2013/14 \$	2014/15 \$
Fraudulent sale or transfer of dangerous dog	500.00	500.00
Failure to advise person of muzzle and leashing requirements	100.00	100.00
Failure to implant microchip transponder in dog	300.00	300.00
False statement relating to dog registration	750.00	750.00
Falsely notifying of death of dog	300.00	300.00
Failure to register dog	300.00	300.00
Fraudulent procurement to procure replacement tag	500.00	500.00
Failure to advise change of dog ownership	100.00	100.00
Failure to advise change of address	100.00	100.00
Removal or swapping of registration tags	500.00	500.00
Failure to keep dog controlled or confined	200.00	200.00
Failure to keep dog under control	200.00	200.00
Failure to provide proper care and attention, food, water, shelter	300.00	300.00
Failure to carry leash in public	100.00	100.00
Failure to comply with barking dog abatement notice	200.00	200.00
Allowing a dangerous dog to be at large unmuzzled	300.00	300.00
Releasing dog from custody	750.00	750.00

Dog Impoundment Fees		
First Impounding	90.00	95.00
Second Impounding	130.00	135.00
Third and Subsequent Impounding	170.00	175.00
Additional cumulative fee after third impounding	40.00	40.00
Sustenance - per day	15.00	15.00
After Hours Release	30.00	30.00
After Hours Impounding	30.00	30.00
Euthanasia Fee	50.00	50.00

Stock Impounding Charges	2013/14	2014/15
	\$	\$
Horses, Asses, Mules, Cattle and Deer		
First impounding (first animal)		
• Poundage - each	70.00	75.00
Sustenance - per day	10.00	10.00
Second or Subsequent impounding (first animal)		
Poundage - each	80.00	85.00
Sustenance - per day	10.00	10.00
Additional animal impounding		
• Poundage - each	10.00	10.00
Sustenance - per day	10.00	10.00
Sheep, goats or pigs		
• Impounding (first animal) - each	30.00	30.00
<ul> <li>Impounding additional animals - each</li> </ul>	3.00	3.00
Sustenance (each animal) - per day	3.00	3.00
Droving, leading or conveying charges	110.00 per hour or part thereof	115.00 per hour or part thereof
Cat traps		
• Bond	50.00	20.00
Overdue charge - per week	10.00	10.00
Bark Collars		
Small (Dogtro)	Bond - 50.00	Bond - 50.00
	Per week - 20.00	Per week - 20.00
• Large (Bark Limiter)	Bond - 70.00	Bond - 70.00
	Per week - 30.00	Per week - 30.00

2014/15 \$

## **Building Control**

ı	Building Consent Application Deposit	2013/14

All rates are subject to a minimum \$110 and a maximum \$20,000 fee, except any construction project with an estimated construction value greater than \$4,000,000 that will be charged a flat rate of 0.8% the construction value.

Fees are based on the floor area affected, for example if a wall is removed the areas of the rooms on both sides of the demolished wall are used to calculate the fee.

(a) Residential		
New Dwellings Single / Semi-Detached / Additions (Includes plumbing and drainage)	20.00 / m <sup>2</sup>	20.00 / m <sup>2</sup>
Residential interior alterations	12.00 / m <sup>2</sup>	12.00 / m <sup>2</sup>
Building placed on Site/Foundation only	12.00 / m <sup>2</sup>	12.00 / m <sup>2</sup>
Multi-Residential (includes plumbing and drainage)	22.50 / m <sup>2</sup>	22.50 / m <sup>2</sup>
Conservatories / Verandahs	15.50 / m <sup>2</sup>	15.50 / m²
Re-roof / reclad	2.10 / m <sup>2</sup>	400 flat rate
Amendments		
Minimum fee	110.00	110.00 flat rate plus time costs and/or additional inspections
• (a) Fast Track Foundation Amendment	150.00 flat rate	200.00 flat rate
• (b) Waiver / Modification Amendment	150.00 flat rate	200.00 flat rate
Solid fuel heater:		
Freestanding	210.00 flat rate	210.00 flat rate
Diesel Freestanding		310.00 flat rate
Inbuilt / Wetbacks	310.00 flat rate	310.00 flat rate
Boilers - oil and diesel fired	410.00 flat rate	410.00 flat rate
Bathroom alteration including wet area shower	300.00 flat rate	350.00 flat rate
Fences/timber deck	300.00 flat rate	300.00 flat rate
Swimming pools	215.00 flat rate	215.00 flat rate
Swimming pool registration (three yearly)	200.00 flat rate	200.00 flat rate
Accessory Buildings (unlined)	15.00 / m <sup>2</sup>	15.00 / m² Capped at 1,000.00
Accessory Buildings (lined)	17.00 / m <sup>2</sup>	17.00 / m² Capped at 1,000.00
Accessory Building Extensions		15.00 / m² (Minimum fee 300.00)

Building Consent Application Deposit continued	2013/14 \$	2014/15 \$
(b) Commercial		
New Commercial / Additions (General)	22.50 / m <sup>2</sup>	22.50 / m²
Earthquake Strengthening Fee		1,000.00 deposit plus time costs and/or inspections
New Office / Additions	20.00 / m <sup>2</sup>	20.00 / m <sup>2</sup>
Shell only (internal unfinished)	15.50 / m²	15.50 / m²
Commercial interior alterations	12.00 / m <sup>2</sup>	12.00 / m <sup>2</sup>
Minor Work (Minor shop fit outs)	5.00 / m²	7.00 / m²
Re-roof / reclad	3.10 / m <sup>2</sup>	600.00 flat rate
Amendments	2.10 / m <sup>2</sup>	150.00 flat rate plus time costs and/or additional inspections
Fast Track Foundation amendment	150.00 flat rate	200.00 flat rate
Waiver / Modification amendment	150.00 flat rate	200.00 flat rate
(c) Industrial		
New Industrial / Additions	9.00 / m <sup>2</sup>	9.00 / m²
Industrial interior alterations	7.50 / m <sup>2</sup>	7.50 / m²
Farm Buildings (unlined) (bonafide farm use)	6.00 / m <sup>2</sup>	8.00 / m² capped at \$1,000.00
Amendments	2.10 / m <sup>2</sup>	150.00 flat rate plus time costs and/or additional inspections
• (a) Fast Track Foundation Amendment	150.00 flat rate	200.00 flat rate
• (b) Waiver / Modification Amendment	150.00 flat rate	200.00 flat rate
(d) Plumbing		
Interior Plumbing and Drainage	1.50 / m <sup>2</sup>	350.00 flat fee
Site Servicing / Ext. Drainage / Road Openers (min. \$300.00)	15.00 / lin. m	15.00 / lin. m
Hot water cylinder replacement	150.00 flat rate	150.00 flat rate
Connection to North Road extension	5,377.00 flat rate	5,377.00 flat rate
On-site Waste Water Processing - (initial review)	700.00 flat rate	700.00 flat rate
Additional costs will be charged at an hourly rate for subsequent revi	ew	

Building Consent Application Deposit continued	2013/14 \$	2014/15 \$
(e) Mechanical		
HVAC (affected area) (min. of \$300.00)	1.50 / m²	1.50 / m <sup>2</sup>
Sprinkler System (affected area) (min. of \$300.00)	0.75 / m <sup>2</sup>	0.75 / m <sup>2</sup>
Fire Alarm, Auto-Doors, Other Specified System	300.00 flat rate	300.00 flat rate
(f) Demolition		
Residential	500.00 flat rate	350.00 flat rate
Commercial / Industrial	500.00 flat rate	500.00 flat rate
(g) Miscellaneous		
Signs/Retaining Walls	300.00 flat rate	300.00 flat rate
Playground Equipment (\$300.00 min.)	5.00 / m <sup>2</sup>	5.00 / m <sup>2</sup>
Tents / Marquees	200.00 flat rate	200.00 flat rate
Amusement device:		
First device	11.50 flat rate	11.50 flat rate
Each additional device (same company)	2.60 flat rate	2.60 flat rate
Schedule 1k dishwasher	25.00 flat rate	25.00 flat rate

Certificate of Acceptance		
Certificate of Acceptance Building (Plus DBH, BRANZ and Accreditation levies if applicable)	Consent fee x 2	Consent fee x 2

Officer Charge out rates		
Processing - additional time Third review of application will charged additional processing fee	95.00 per hour	95.00 per hour
Inspection - additional Third inspection per stage will be charged additional fee	95.00 flat rate	100.00 flat rate

Project Information Memorandum		
PIM - residential	225.00 flat rate	225.00 flat rate
PIM - commercial / industrial	325.00 flat rate	325.00 flat rate

Land Information Memorandum	2013/14 \$	2014/15 \$
Residential / Rural		
• 5 working days	204.00 flat rate	250.00 flat rate
• 10 working days	153.50 flat rate	200.00 flat rate
Commercial / Industrial		
• 5 working days	312.00 flat rate	350.00 flat rate
• 10 working days	204.00 flat rate	250.00 flat rate
Annual Building Warrant of Fitness		
Compliance Schedule	200.00 flat rate	200.00 flat rate
Building Warrant of Fitness Renewal	150.00 flat rate	150.00 flat rate
Building Warrant of Fitness audit inspection (including file note)	150.00 flat rate	200.00 flat rate
Amendment to Compliance Schedule	200.00 flat rate	200.00 flat rate

Administrative		
Building statistics report (per month)	25.50 each	30.00
Property File Retrieval		5.00
Copying charges:		
• Per A4 or A3 page (Plus Administrative Charge)	0.20 per page	0.20 per page
• Per A1 or A0 page (Plus Administrative Charge)	5.00 per page	5.00 per page
Scanning of property files		68.00 per hour
Administrative Charge	68.00 per hour	68.00 per hour

Miscellaneous		
Certificate of Public Use		300.00
Notice to Fix / Dangerous / Insanitary / EQ Prone	275.00 flat rate	500.00 flat rate
Minor variation / amendment acceptance	110.00 flat rate	110.00 flat rate
Alternate Solution Assessment	110.00	200.00 flat rate
Schedule 1 paperwork acceptance	110.00 flat rate	110.00 flat rate
Peer Review / Consultant	Cost plus 10%	Cost plus 10%
Permit inspection (Consent Prior to 1993)	200.00 flat rate	200.00 flat rate

110.00 hourly rate
Cost plus 10%
603t plus 1070
FF0.00
550.00

300.00 flat rate

2014/15

2013/14 \$

204.00 flat rate

plus report costs

110.00 flat rate

Legal Processes		
Drain in Common fee (Applicant to engage surveyor to draw up plan and provide to Council for lodging with Land Information New Zealand.)	550.00 plus solicitors costs	550.00 plus solicitors costs
Section 75 of the Building Act	312.00 flat rate	312.00 flat rate
Section 73 of the Building Act	312.00 plus solicitors costs	312.00 plus solicitors costs
Section 37 of the Building Act	110.00 flat rate	110.00 flat rate

Miscellaneous continued

House relocation suitability report (plus report costs)

(First half hour free of charge then hourly rate applies).

Earthquake Prone building assessment

Dangerous / Insanitary / Earthquake Prone Consultation Fee

Government Levies (May be varied by Government legislation)		
BRANZ Levy	1.00 per 1,000.00	1.00 per 1,000.00
DBH Levy	2.01 per 1,000.00 of GST inclusive work for all applications of 20,000 or more	2.01 per 1,000.00 of GST inclusive work for all applications of 20,000 or more
Accreditation Levy	1.00 per 1,000.00 of GST inclusive work	1.00 per 1,000.00 of GST inclusive work

General Building Offences	2013/14 \$	2014/15 \$
The following Infringement Fees are set by the Building Act 2004. Plea are undertaken.	ase note - the fine increas	ses if Court proceedings
s40 - Failing to comply with the requirement that building work must be carried out in accordance with a building consent.	750.00	750.00
s42 - Failing to apply for certificate of acceptance for urgent work as soon as reasonably practicable after completion of building work.	500.00	500.00
s101 - Failing to comply with requirement to obtain a compliance schedule.	250.00	250.00
s108(5)(a) - Failing to display a building warrant of fitness required to be displayed.	250.00	250.00
s108(5)(b) - Displaying a false or misleading building warrant of fitness.	1,000.00	1,000.00
s108(5)(c) - Displaying a building warrant of fitness other than in accordance with section 108.	1,000.00	1,000.00
s116B(1)(a) - Using, or knowingly permitting the use of, a building for a use for which it is not safe or not sanitary.	1,500.00	1,500.00
s116B(1)(b) - Using, or knowingly permitting the use of, a building that has inadequate means of escape from fire.	2,000.00	2,000.00
s124 - Failing to comply with a notice, within the time stated in the notice, requiring work to be carried out on a dangerous, earthquake-prone, or insanitary building.	1,000.00	1,000.00
s128 - Using or occupying a building, or permitting another person to do so, contrary to a territorial authority's hoarding, fence, or notice.	2,000.00	2,000.00
s168 - Failing to comply with a notice to fix.	1,000.00	1,000.00
s363 - Using, or permitting use of building having no consent or code compliance certificate or certificate for public use for premises for public use.	1,500.00	1,500.00
s367 - Wilfully obstructing, hindering, or resisting a person executing powers conferred under the Act or its regulations.	500.00	500.00
s368 - Wilfully removing or defacing a notice published under the Act or inciting another person to do so.	500.00	500.00

Restricted Building Work	2013/14 \$	2014/15 \$
The following Infringement Fees are set by the Building Act 2004. Please undertaken.	ase note - the fine increas	ses if Court proceedings
s85(1) - Person who is not licensed building practitioner carrying out restricted building work without supervision of licensed building practitioner.	750.00	750.00
s85(2)(a) - Licensed building practitioner carrying out restricted building work without appropriate licence.	500.00	500.00
s85(2)(b) - Licensed building practitioner supervising restricted building work without appropriate licence.	500.00	500.00
s314(1) - Person holding himself or herself out as being licensed to do or supervise building work or building inspection work while not being so licensed	500.00	500.00

Dam Safety Offences		
s134 - Dam owner failing to classify dam.	500.00	500.00
s138 - Dam owner failing to comply with a direction from a regional authority to have a classification re-audited and submitted.	250.00	250.00
s140 - Dam owner failing to prepare, or arrange the preparation of, a dam safety assurance programme and submit it for audit.	500.00	500.00
s145 - Dam owner failing to comply with a direction from a regional authority to have a dam safety assurance programme re-audited and submitted.	250.00	250.00
s150(4)(a) - Dam owner knowingly failing to display a dam compliance certificate required to be displayed.	250.00	250.00
s150(4)(b) - Dam owner displaying a false or misleading dam compliance certificate.	1,000.00	1,000.00
s150(4)(b) - Dam owner displaying a false or misleading dam compliance certificate.	1,000.00	1,000.00
s154 - Dam owner failing to comply with a notice, within the time stated in the notice, requiring work to be carried out on a dangerous dam5.	2,000.00	2,000.00

## Compliance

#### Please note:

Although correct when the Annual Plan was adopted, some of the following fees and charges are set by Central Government Regulation. As a result some

of the fees and charges may be amended during the 2014/15 financial year. Any changes will be advertised on Council's website – www.icc.govt.nz.

Compliance Fees	2013/14 \$	2014/15 \$
Pursuant to:		
<ul> <li>Land Transport Act 1998</li> </ul>		
<ul> <li>Invercargill City Council Bylaw 2008/4 - Roading,</li> </ul>		
Parking and Traffic  Transport (towage fees) Notice 2004		
Any parking offence involving parking on a road in breach of a		
Local Authority Bylaw, in excess of a period fixed by a meter or otherwise, where the excess time is:		
Not more than 30 minutes	12.00	12.00
More than 30 minutes but not more than one hour	15.00	15.00
More than one hour but not more than two hours	21.00	21.00
More than two hours but not more than four hours	30.00	30.00
More than four hours but not more than six hours	42.00	42.00
More than six hours	57.00	57.00
Parked within six metres of an intersection	60.00	60.00
Parked near corner, bend, rise or intersection	40.00	40.00
Parked on or near a pedestrian crossing	60.00	60.00
Parked in a prohibited area	40.00	40.00
Parked on broken yellow line	60.00	60.00
Parked in area reserved for hire or reward vehicles	40.00	40.00
Parked within six metres of an indicated bus stop	40.00	40.00
Parked obstructing a vehicle entrance	40.00	40.00
Parked within 500mm of a fire hydrant	40.00	40.00
Double parked	60.00	60.00
Incorrect kerb parking	40.00	40.00
Parked on a footpath	40.00	40.00
Parked a trailer on a road over seven days	40.00	40.00
Inconsiderate parking	60.00	60.00

Compliance Fees continued	2013/14 \$	2014/15 \$
Parked in a (non GSV) loading zone - over the time limit	40.00	40.00
Incorrect angle parking	40.00	40.00
Parked facing wrong way	40.00	40.00
Parked on a level crossing	150.00	150.00
Parked near a level crossing	150.00	150.00
Operated vehicle with a damaged tyre	150.00	150.00
Operated vehicle with a smooth tyre	150.00	150.00
Parked in area reserved for disabled persons	150.00	150.00
Failed to park entirely in marked parking area	40.00	40.00
Failed to display valid Pay and Display coupon	40.00	40.00
Parked at an expired meter	12.00	12.00
Parked displaying an expired Pay and Display coupon	Between 12.00 - 57.00 as above	Between 12.00 - 57.00 as above
Operated an unlicensed vehicle	200.00	200.00
Obscured or indistinguishable registration label	200.00	200.00
Obscured or indistinguishable registration plate	200.00	200.00
Used a vehicle with exemption from continuous licensing	200.00	200.00
Failed to display registration plates	200.00	200.00
Displayed other than appropriate label	200.00	200.00
Used unauthorised registration plate (not on registry)	200.00	200.00
Failed to display current Warrant of Fitness	200.00	200.00
No Certificate of Fitness - commercial vehicle	600.00	600.00
Meter bags	25.00	25.00
Towage Fee	53.67	53.67

# Destinational Marketing

Destinational Marketing	2013/14 \$	2014/15 \$
Invercargill and Southland Conference Bureau		
Platinum membership	5,750.00	No Longer Applicable
Gold membership	1,725.00	No Longer Applicable
Silver membership	575.00	No Longer Applicable
Advertisement and website presence	287.50	No Longer Applicable
Invercargill Visitor Information Brochure display fees		
Southland regional operators (per annum)	115.00	115.00
Out of region operators (per annum)	172.50	172.50
• Light box display (per month)	30.50	30.50
Trade Manual listing (per annum)	149.00	See below
Half Page		160.00
Full page		260.00
Website listing (per annum)  • www.southlandnz.com  • www.invercargill.org.nz	100.00	No Longer Applicable

### Environmental Health

#### Please note:

Although correct when the Annual Plan was adopted, Alcohol Licensing fees and charges are set by Central Government regulation. Any changes will be updated on Council's website – www.icc.govt.nz

Food Licensing Fees	2013/14 \$	2014/15 \$
<b>Category A:</b> Food premises new to the Food Safety Programme and Includes Verification (Audits) 1st year	500.00	510.00
Category A: Annual Audit (Verification) after 2nd year	110.00	115.00
<b>Category B:</b> Food Premises: Restaurants, Takeaways, Supermarkets / Dairies with on site Food Preparation	420.00	430.00
Category C: Food Premises: Dairy, Service Stations, Grocery Shops / other businesses selling pre-packaged food items only	240.00	245.00
Pre-registration fees, extra inspection fee for non-compliance per inspection or further audits	110.00 / hour	115.00
Change of ownership	40.00	41.00
Late Fee charges	60.00	70.00

Other Health Licences		
Camping Ground Licence	420.00	430.00
Extra inspection fee for non-compliance per inspection		115.00
Hairdressers, Funeral Directors, Offensive Trades	240.00	245.00
Extra inspection fee for non-compliance per inspection		115.00

Markets		
Markets	585.00	595.00
Events- Mobile Shops or Stall Licences (Non Profit / Charity)	No charge	No charge
Events- Mobile Shops or Stall Licences (Food)		
• 1-10 Stalls	110.00	115.00
• 11-20 Stalls	250.00	255.00
• 21-40 Stalls	350.00	355.00
Mobile Shops	155.00	157.00
Hawkers (Food)	155.00	157.00
Hawkers (Non Food)	65.00	66.00

Noise Control Fees	2013/14 \$	2014/15 \$
Monitoring Under Resource Management (Infringement Offences) Regulations 1999		
Contravention of Excessive Noise Direction under Section 327	500.00	500.00
<ul> <li>Contravention of an abatement notice for an unreasonable noise under section 322(1)C</li> </ul>	750.00	750.00
Other Charges		
Release of seized equipment	160.00 plus actual and reasonable costs	60.00 plus actual and reasonable costs

Hazardous Substances Work		
Inspection, survey or monitoring by HSNO Officer - per hour	110.00	115.00
Inspection, survey or monitoring by EH Officer - per hour	110.00	115.00
Clean up, sampling, testing, seizure or removal of material / disposal or transfer to holding site/other agency	Actual and reasonable costs	Actual and reasonable costs

Gambling Venue Consent Fees		
Venue consent application	480.00	487.00
Hearings lodgement fee payable on lodgement of application	1,000.00	1,015.00
Monitoring of venue premises (per hour)	110.00	115.00

Bylaw Fees and Fines		
Note: The cost recovery of bylaw monitoring and/ or enforcement and related processes is based on time, administration and costs for work undertaken.		
Untidy Sections and Abandoned Vehicles	Actual and reasonable costs	Actual and reasonable costs
Clean up related to litter and illegal dumping infringements	Actual and reasonable costs	Actual and reasonable costs

### Alcohol Licensing Fees

Note: Set by statute – Sale and Supply of Alcohol (Fees) Regulations 2013

Premises Licence (on-licence, off-licence and club licence)

Category (Risk Rating)	Annual Fee	Application Fee
Very low (0 - 2)	161.00	368.00
Low (3 - 5)	391.00	609.50
Medium (6 - 15)	632.50	816.50
High (16 - 25)	1,035.00	1,023.50
Very High (26+)	1,437.50	1,207.50

Special Licence		
Licence class	Events	Annual Fee
Class 1	1 large event: more than 3 medium events: more than 12 small events	575.00
Class 2	3 to 12 small events: 1 to 3 medium events	207.00
Class 3	1 or 2 small events	63.25

Other Alcohol licences		
	Fees	
Manager's certificate (application/ renewal)	316.25	
Temporary authority	296.70	
Temporary licence	296.70	
Permanent Club Charters	632.50	
Extract from register	57.50	
Appeals under the Sale and Supply of Alcohol Act 2012 (against the decision of a licensing committee)	517.50	

# Housing Care

Housing Care Fees GST not applicable	2013/14 \$	2014/15 \$
Studio units (per week)	81.00 to 90.00	Up to 93.00
One bedroom units (per week)	90.00 to 105.00	Up to 108.00
One bedroom units with carport (per week)	105.00	Up to 109.00
Two bedroom special needs unit (per week)	165.00	Up to 165.00

# Investment Property

Investment Property	2013/14 \$	2014/15 \$
Lease Charges	Market rate	Market rate

# Libraries and Archives

Lending Services	2013/14 \$	2014/15 \$
Book Bag	2.00	2.00
CD (music)	1.00	0.00
DVD (including Bluray) - new releases	2.50	2.50
Electronic Games (PS / Xbox / Wii)	2.50	2.50
Hot Pick Book	2.50	2.50
Hot Pick Magazine	2.50	2.50
Overdues non-chargeable items (per day)	0.20	0.20
Overdues chargeable items (per day)	0.50	0.50
Reserves	0.60	0.60

Information Services		
Fax (minimum) plus fee/minute/location	2.50	2.50
Interloans (minimum)	5.00	5.00
Interloans (urgent)	25.00	25.00
Internet (30 minutes) - Note Council continues to provide the "pay" option for internet usage, but also has free internet available in Information Services.	2.00	2.00
Printing (per copy)		
Black and white	0.20	0.20
• Colour	0.50	0.50
Research New Zealand client (minimum)	10.00	10.00
Research overseas client (minimum)	20.00	20.00
Scanning - email	2.50	2.50

Administration Services		
Meeting Room Hire		
Half day	70.00	70.00
• Full day	122.00	122.00

Technical Services		
Book covering	5.00	5.00
Disc Cleaning	2.50	2.50
Mending/book repair (minimum)	6.00	6.00

### Parks and Reserves

General Casual Use Park Charge	2013/14	2014/15
(plus any special requirement charges)	\$	\$
Any area of any park or reserve for a wedding, picnic or non-commercial event	25.00	25.00

Special Locations (plus any special requirements)		
Queens Park Band Rotunda (includes power)	50.00	50.00
Queens Park Winter Gardens (between 5.00 to 7.00 pm summer only)	85.00	85.00
Anderson Park Pavilion/Kitchen (includes power)	50.00	50.00
Anderson Park - Pavilion/Kitchen and BBQ (includes power)	80.00	80.00
Anderson Park Second Picnic Area	35.00	35.00
Otepuni Gardens Band Rotunda (includes power)	50.00	50.00
Otatara Scenic Reserce (ex Guide Camp Area)	35.00	35.00

Special Requirements		
Queens Park		
Power - where available	25.00	25.00
<ul> <li>Gates - to have gates opened for official vehicles</li> </ul>	85.00	85.00
Anderson Park		
Marquee site - includes use of pavilion and kitchen	From 388.00	From 390.00
Access after dusk	178.50	180.00
Otepuni Gardens		
Concerts and similar (per day charge)	113.00	115.00
Gala Street Reserve		
Power - Fountain	25.00	25.00
Power - Circus Area	Own arrangements required	Own arrangements required
Wachner Place		
<ul> <li>Commercial site including power (per day charge)</li> </ul>	From 235.00	From 235.00
Others on application including power (per day charge)	50.00	50.00
Other reserves and activities		
<ul> <li>As determined by the Parks Manager based on size, duration, location and nature of event</li> </ul>		
Power - where available	25.00	25.00
Access to reserves through gates and barriers	85.00	85.00

Special Requirements continued	2013/14 \$	2014/15 \$
Fairs and carnivals	From 255.00	From 260.00
Circuses (non performing and performing days) per day	From 255.00	From 260.00
<ul> <li>As determined by the Parks Manager based on size, duration, location and nature of event</li> </ul>	Plus power if available	Plus power if available
Bonds		
Marquee site	From 530.00	From 530.00
Commercial activities (including fairs and carnivals)	From 530.00	From 530.00
• Circuses	From 1,125.00	From 1,125.00
Where not defined above, bond to be determined by Parks Manager		

Car Park Maintenance		
Surrey Park sports clubs with shared car parks	Per funding policy	Per funding policy

Sports Clubs Occupying Council Reserves (buildings charged as extra)		
Bowling Green	380.00	385.00
Croquet Greens	340.00	355.00
Dog Obedience Club	270.00	295.00
Model Engineers	550.00	555.00

Surrey Park Grandstand and Athletics Track		
School sports (50% paid to Athletics Southland)		
Year 7 and over	510.00	515.00
• Years 1 to 6 (inclusive)	410.00	415.00
Athletics - use of sports area, per season (enclosure)	870.00	880.00

Sportsfield and Park Facility Charges	2013/14 \$	2014/15 \$
Summer Sports		
Touch Rugby	230.00	235.00
5-a-side Soccer	230.00	235.00
Cricket (per wicket)		
Prepared wicket		
• Per season	Price on application	Price on application
Artificial wicket		
• Per season	390.00	400.00
• Per day	58.00	60.00
<ul> <li>Unprepared wicket (evenings only)</li> </ul>		
• Per season	130.00	135.00
Per evening	38.00	40.00
• Per day	58.00	60.00
Softball		
• Enclosure		
Per year	870.00	880.00
Grass diamond		
• Per season	390.00	400.00
Per game	38.00	40.00
• Per day	58.00	60.00
Practice area		
• Per season	280.00	300.00
Tennis - court per season	150.00	150.00
Marching (reservations of practice area) per season, per team	80.00	80.00

Sportsfield and Park Facility Charges continued Note: Effective 1 April	2013/14 \$	2014/15 \$	2015/16 \$
Winter Sports			
Field rent (per field)			
Rugby, soccer and rugby league			
• Per season	715.00	720.00	725.00
Single game	63.00	65.00	65.00
• Per day	82.00	85.00	85.00
Practice field	475.00	480.00	495.00
Netball Court rental (per court)			
• Per season	140.00	145.00	150.00
Hockey - artificial turf (Enclosure)	870.00	875.00	880.00
	·		
Sandy Point Domain - Clubs occupying Sandy Point Domain			

Sandy Point Domain - Clubs occupying Sandy Point Domain			
Club buildings	350.00	380.00	385.00
• Grounds			
<ul> <li>Annual charge to be assessed on the area of land occupied per hectare or part thereof, minimum charge 1 ha.</li> </ul>	143.00	155.00	160.00
<ul> <li>Where a building is also on the site, the charge shall be the land area plus the building rate.</li> </ul>			
<ul> <li>Crib sites</li> </ul>			
Sandy Point Domain - per annum	695.00	700.00	715.00

Buildings other than Sandy Point			
Buildings other than Sandy Point	Current	Current	Current
	market value	market value	market value

Fencing Contribution			
For reserves boundary fences			
• Half cost of materials, up to a yearly set fee per lineal metre	37.00	40.00	40.00

2013/14

13.80

2014/15 \$

13.80

Firewood		
Permit - 4 weeks	10.00	10.00

**Bluff Camping Ground** (per night)

• Per child under 12 years

• Per child under 12 years

• Per child under 12 years

Casual use of washing machine

Campervans and caravans
Site charge only

Note: Effective 1 July

Per adult

Per adult

Cabin charge *plus*Per adult

Casual use of shower

Casual use of kitchen

Tent sites

Cabins

Parks Operations		
Non Council work	Tender / quote	Tender / quote

Parks and Reserves - Cemeteries and Crematorium	2013/14 \$	2014/15 \$
Cemeteries – Burial Fees		
Monday to Saturday, excluding Sundays and public holidays, including pre-purchase of right of burial. Hours 8am to 5pm weekdays (summer months); 8am to 4pm weekdays (winter months); 8am to 1pm Saturdays.		
Person over five years of age	750.00	755.00
Child five years of age or under (children's burial area)	420.00	435.00
Stillborn and child up to one year	280.00	290.00
Breaking concrete	Actual time taken	Actual time taken
<ul><li>Second burials</li><li>- and subsequent burial/s</li></ul>	750.00 plus 200.00	755.00 plus 200.00
<ul> <li>Maintenance Fee - on each burial (not applicable to stillborn and up to five years old; and Ex-Servicemen in the Servicemen's section)</li> </ul>	540.00	545.00
Hand fill	50.00	55.00
Burial of ashes in cemetery		
Burial of ashes	110.00	120.00
Maintenance fee on each burial of ashes	210.00	220.00
Recording fee for scattered ashes	36.00	38.00
Ex-Servicemen's burial in Servicemen's area of cemetery		
For burials		
For burials Monday to Saturday	600.00	610.00
Ash burial fee	110.00	120.00
Out of hours fee for burials Saturday 1pm to 4pm		
Out of hours fee, subject to special approval, in addition to normal fees	310.00	315.00
Purchase of Allotments		
(Including pre-purchase of allotment for right of burial)		
Single one burials	700.00	710.00
• Children's plot, 1.8m x 0.75m	350.00	360.00
• Standard width plot (2 capacity), 2.75m x 1.2m	820.00	830.00
• Double width plot (4 capacity), 2.75m x 2.4m	1,640.00	1,660.00
<ul> <li>Family plots - fee to be determined by size of plot requested (based on multiples of two-capacity plots)</li> </ul>	Fee to be determined	Fee to be determined
• Plot for burial of ashes, 60cm x 60cm	260.00	265.00

Parks and Reserves - Cemeteries and Crematorium continued	2013/14 \$	2014/15 \$
Other Fees		
Memorial beam (including lost Seamen)		
Permit fee	36.00	38.00
• Beam	36.00	38.00
Free ground plaques		
Permit fee	36.00	38.00
• Beam	36.00	38.00
Maintenance fee	210.00	220.00
Memorial Grove		
Permit fee	36.00	38.00
• Planting fee	90.00	90.00
Recording fee	36.00	38.00
• Plus cost for tree on application		
Miscellaneous		
Permit fee for the erection of memorials		
Prior to erection	36.00	38.00
Non-notified	68.00	70.00
Genealogical search fee		
Inspection of records/cards	1.00	1.00
Print-out per page/copy per card	1.00	1.00
Search (correspondence including email - minimum)	11.00	11.00
Disinterment and Reinterment		
Disinterment fee, adult over five years old	2,145.00	2,150.00
Disinterment fee, child under five years old	900.00	950.00
Reinterment fee (same plot)	520.00	520.00
Disinterment of ashes	110.00	110.00
Reinterment of ashes	110.00	120.00

Crematorium	2013/14 ¢	2014/15 \$
For cremations (including pre-purchase)	, 	, 
Cremations (excluding use of chapel) Monday to Friday, 8.30am to 5pm, Saturday morning 8.30am to 1pm		
Persons over 10 years of age	655.00	675.00
• Child 1 to 10 years of age	350.00	370.00
Stillborn and child up to one year old	180.00	190.00
Additional Fees		
<ul> <li>Saturday afternoons, 1pm to 4pm (subject to special approval and in addition to normal fees)</li> </ul>	315.00	315.00
<ul> <li>Use of chapel for funeral service; committal prior to cremation; or memorial service where no cremation is involved</li> </ul>	190.00	190.00
<ul> <li>Storage of ashes more than 14 days after cremation, per calendar month or part thereof</li> </ul>	36.00	38.00
Purchase of allotments		:
Memorial Gardens		
• Kerb plot	125.00	130.00
Garden of Memorial	125.00	130.00
Garden of Rest	355.00	360.00
Children's Garden	125.00	130.00
Avenue of Tranquillity	355.00	360.00
Miscellaneous		
Burial of ashes	110.00	120.00
Maintenance		
<ul> <li>Fee on each burial of ashes (not applicable to stillborn and up to five years)</li> </ul>	210.00	220.00
Fee recording scattered ashes	36.00	38.00
Disinterment and Reinterment		
Disinterment of ashes	110.00	110.00
Reinterment of ashes	110.00	120.00

# Notes:

Passenger Transport Fees	From 3 December 2013 \$	From 1 February 2014 \$	From 1 February 2015 \$
Under five years old			
• Peak	Free	Free	Free
• Off-Peak	Free	Free	Free
· Cross City	Free	Free	Free
Child (5-15 years)			
• Peak	1.70	1.70	1.90
• Off-Peak	1.00	1.20	1.40
Cross City	2.00	2.20	2.40
Adult			
• Peak	2.40	2.60	2.80
• Off-Peak	1.00	1.20	1.40
Cross City	3.00	3.20	3.40
Senior Citizen			
• Peak	1.50	1.70	1.90
• Off-Peak	1.00	1.20	1.40
Cross City	2.00	2.20	2.40
SuperGold Card			
• Peak	1.50	1.70	1.90
• Off-Peak	Free	Free	Free
Cross City	2.00	2.20	2.40

The cross-city fare lets you take two trips within the hour. Bus Smart card users receive a 10% discount on all fares.

Passenger Transport

### Pools

Splash Palace Fees	2013/14 \$	2014/15 \$
Adult	5.40	5.50
Senior (60 years or over)	3.90	4.00
Student (Full time tertiary)	4.20	4.50
Child	3.00	3.50
Lane Space (peak time) (20/25m lane space per hour plus entry)	18.00	18.50
Lane Space (off peak) (20/25m lane space booking fee plus entry)	4.50	5.00

# Resource Management

Land Use and Subdivision Applications	2013/14 \$	2014/15 \$
Fixed initial deposit for Non-Notified applications (Land Use Resource Consents, Outline Plan requests, Change or Cancellation of Resource Consent Conditions and Requests for Extensions of Time Limits).	495.00	500.00
Fixed initial deposit for Non-Notified Applications (Land Use Resource Consents for Demolition - Rule 4.30 only).	295.00	300.00
Fixed initial deposit for Non-Notified Subdivision Consents.	860.00	870.00
Fixed initial deposit Non-Notified Applications for which a hearing is required. A Hearing Fee will also be charged.	1,765.00	1,790.00
Fixed initial deposit for Applications where notice is served under Section 95(b) of the Resource Management Act 1991. Where a Hearing is required a Hearing Fee will also be charged.	2,060.00	2,090.00
Fixed initial deposit for Notified Applications. Where a Hearing is required a Hearing Fee will also be charged.	3,290.00	3,340.00
Where any of the above fixed initial deposits are insufficient to cover the costs associated with the processing of an application, the following charges will apply.	Actual fee for external professionals, postage and packaging.	Actual fee for external professionals, postage and packaging.
	Staff 110.00 per hour	Staff 115.00 per hour

Combined Land Use and Subdivision Applications		
Fixed initial deposit for Non-Notified Combined Applications	1,100.00	1,115.00
Fixed initial deposit for Non-Notified Applications Non-Notified Combined Applications for which a Hearing is required. A Hearing Fee will also be charged.	2,115.00	2,145.00
Fixed initial deposit for Combined Applications where notice is served under Section 95(b) of the Resource Management Act 1991. Where a Hearing is required a Hearing Fee will also be charged.	2,380.00	2,415.00
Fixed initial deposit for Notified Applications for combined Applications. Where a Hearing is required a Hearing Fee will also be charged.	3,595.00	3,650.00

Monitoring		
Monitoring of Resource Consents (per hour).	110.00	115 .00

495.00	650.00
	495.00

Peer Review of Applications returned under section 88 of the RMA	2013/14 \$	2014/15 \$
Applicant requests a review of Council's decision to return the application under section 88 of the RMA.	New fee	Actual fee where Council's decision to return the application is upheld
Independent person to chair pre-application meeting		
Applicant requests an independent person chairs the pre application meeting.	New fee	Actual fee
Designations/Heritage Orders and Plan Changes		
Fixed initial deposit for Notice of requirement for Designations	5,000.00	5,075.00

Designations/Heritage Orders and Plan Changes		
Fixed initial deposit for Notice of requirement for Designations (Section168) and Heritage Order applications. Where a Hearing is required a Hearing Fee will also be charged.	5,000.00	5,075.00
Fixed initial deposit for the Alteration or Removal of a Designation or Heritage Order.	660.00	670.00
Request for a Plan Change (for minor requests for a Plan Change the costs could be significantly lower than this fee, in which case an appropriate fee would be negotiated). Where a Hearing is required a Hearing Fee will also be charged.	11,380.00	11,550.00

Hearing Fees		
Fixed Initial Deposit ( To be paid prior to the Hearing)	1,500.00 for Hearings lasting up to 2 hours.	1,500.00 for Hearings lasting up to 2 hours.
Hearing Fee per hour after the first 2 hours	600.00	600.00
Hearings Commissioner	Where a Commissioner hears and decides/ recommends on an application the Commissioner's fee will be charged.	Where a Commissioner hears and decides/ recommends on an application the Commissioner's fee will be charged.
External Professionals (where required)	Actual fee	Actual fee

Documents and Certificates		
Certificates under Sections 10 and 139 of the Resource Management Act 1991 and other Certificates, eg Liquor Licence and Motor Vehicle Dealer's Licences.	345.00	350.00
Council Signing Under Seal of Legal Documents	135.00 and any associated legal fees	140.00 and any associated legal fees

Documents and Certificates continued	2013/14 \$	2014/15 \$
Council Signatories for Legal Documents	115.00 and any associated legal fees	120.00 and any associated legal fees
Council Signing of Survey Certification		
• Section 223	105.00	110.00
• Section 224(c) / Section 224(f)	145.00	150.00
Section 221	145.00	150.00
<ul> <li>Combined 223 and 224(c) / 224(f)</li> </ul>	145.00	150.00
Section 226 application including Certification	355.00	360.00

Applications by Council Business Units, Council Controlled Organisations and Council Organisations		
All applications	Actual costs for	Actual costs for
	processing, hearing	processing, hearing
	and decision-	and decision-
	making, including	making, including
	the cost of Hearings	the cost of Hearings
	Commissioners	Commissioners
	and External	and External
	Professionals when	Professionals when
	required.	required.

Engineering Plans		
Lodgement of Engineering Plans and Specifications of Subdivision Including Checking and Inspection as Required Under the Council's Code of Land Development Referred to in the District Plan.	1.5% of the estimated cost of the Engineering Works or \$1,000.00, whichever is the greater. (Estimated cost to be acceptable to Council.)	1.5% of the estimated cost of the Engineering Works or \$1,000.00, whichever is the greater. (Estimated cost to be acceptable to Council.)
Re-Inspection Fees - Additional inspections other than those required by the Code of Practice of Code of Land Development (per hour).	110.00	115.00

Infringement fees – Resource Management (Infringement Offences) Regulations 1999	2013/14 \$	2014/15 \$
Section 338(1)(a) - Contravention of Section 9 (restrictions on use of land)		300.00
Section 338(1)(c) - Contravention of an abatement notice (other than a notice under 322(1)(c)		750.00
Section 338(2)(a) - Contravention of Section 22 (failure to provide certain information to an enforcement officer)		300.00
Section 338(2)(c) - Contravention of an excessive noise direction under Section 327.		500.00
Section 338(2)(d) - Contravention of an abatement notice for unreasonable noise under Section 322(1)(c).		750.00

Other Legislation		
Section 327A Revocation of Building Line Restriction.	450.00	455.00
Section 348 Right of Way Approval.	450.00	455.00

District Plan		
Invercargill City District Plan		
Within Southland	194.00	194.00
Remainder of New Zealand (including postage and packaging)	210.00	210.00

Rapid Signs and Aerial Photos		
RAPID Number Sign Charges		
Single Flat Sign	41.00	41.00
Range Sign	51.00	51.00
• Row Signs (each)	10.00	10.00
<ul> <li>Installation</li> </ul>	50.00	50.00
Supply of Aerial Photos (City map product output for commercial use)		
Electronic Output	21.00	21.00
• Paper copy - A4	10.00	10.00
• Paper copy - A3	15.00	15.00
Customised projects	Fee plus time (110.00 per hour)	Fee plus time (110.00 per hour)

Requests for Remittance of Fees and Charges		
Requests for Remittance of Fees and Charges under Section 36(5)	Written requests	Written requests
of the Resource Management Act 1991.	to the Director of	to the Director of
	Environmental and	Environmental and
	Planning Services,	Planning Services,
	Invercargill City	Invercargill City
	Council	Council

# Roading

Roading Fees	2013/14 \$	2014/15 \$
Licence to occupy road - "café licence" (No Alcohol Permitted) - Annual Charge		
• Up to 15 square metres	125.00	125.00
Per additional square metre	12.50	12.50
<ul> <li>Special designated area of footpath for Liquor Licence or similar (Annual Charge)</li> </ul>	1,042.00	1,042.00
<ul> <li>Metered parking space removal (Annual Charge or pro rata for longer periods)</li> </ul>	2,000.00	2,000.00
Restricted use of footpath, e.g. scaffolding permit (monthly fee – also requires CAR permit)	80.00	5.00 per calendar day (Minimum 80.00)
Overweight permit	Set by legislation	Set by legislation
Vehicle crossing application per crossing	Technical charge based on processing time.	Technical charge based on processing time
Corridor Access Request Procedures	Technical charge based on processing time.	Technical charge based on processing time
Approval for a Roadside Grazing permit or Dust Suppressant application permit or Demolition or removal of property or Placing of Shipping Container of Frontage or Approval for use of any Road Space.	Technical charge based on processing time.	Technical charge based on processing time

Parking		
Esk Street Number 1 off street car park (per hour)	1.10	1.20
Esk Street Number 2 off street car park (per hour)	0.90	1.00
Don Street off street car park	1.10	1.20
Tay Central off street car park		
For first hour	1.20	1.20
For each hour thereafter	1.20	1.20
Park Zone car park building		
Casual parking (per hour)	1.10	1.10
Business hours card (per month)	45.00	50.00
• 24 hour card (per month)	54.00	60.00
Reserved card (per month)	80.00	90.00
On street parking meters (per hour)	0.90 - 1.20	1.20
Coach parking (per hour)	2.50	2.50
On street parking meters	Fees for metres range from \$1.20 per hour for busy shopping areas to \$0.80 per hour for less frequented locations.	Fees for metres range from \$1.20 per hour for busy shopping areas to \$0.90 per hour for less frequented locations. Coach parking from \$2.50 per hour.

# Sewerage

Trade Waste Bylaw Fees	2013/14 \$	2014/15 \$
Reinspection Fee	Actual costs charged by accredited laboratory	Actual costs charged by accredited laboratory
Volume Charge (C <sub>F</sub> )	36.7c/m³	36.7c/m³
Biochemical Oxygen Demand Charge / Organic Loading ( $C_{\rm B}$ )	36.4c/Kg BOD	36.4c/Kg BOD
Suspended Solids Charge (C <sub>S</sub> )	31.0c/Kg SS	31.0c/Kg SS
Tankered Waste (Clifton)		
Plant influent (main sewer)	9.50/m³	9.50/m³
Sludge lagoon	9.50/m³	9.50/m³
Digester	19.00/m³	19.00/m³
Other	9.50/m³	9.50/m³

# Solid Waste

Invercargill Transfer Station	2013/14 \$	2014/15 \$
Cash minimum	5.00	5.00
Account minimum	10.00	10.00
General waste per tonne	153.00	155.00
Mixed waste > 80% green waste per tonne	114.00	115.00
Mixed waste < 80% green waste per tonne	153.00	155.00
Green waste only per tonne	67.50	68.00
Cleanfill only per tonne	74.50	75.00
Hazardous waste per tonne	74.50	75.00
Car tyres, each (weight charges also apply)	6.00	6.00
Truck tyres, each (weight charges also apply)	11.00	11.00

Bluff Transfer Station		
Rubbish		
· Car	9.50	9.50
Station wagon	15.50	15.50
• Ute/large van	25.50	25.50
Trailer - single axle	40.50	40.50
Trailer - tandem axle	68.50	68.50
Tyres - car, each (no bulk loads)	6.00	6.00
Tyres - truck, each (no bulk loads)	11.00	11.00
Greenwaste		
• Car	5.00	5.00
Station wagon	7.00	7.00
• Ute/large van	12.00	12.00
Trailer - single axle	18.00	18.00
Trailer - tandem axle	30.00	30.00

# Water Supply

Sale of water	2013/14 \$	2014/15 \$
Class A: Excess usage by Easement Grantors (by agreement) m <sup>3</sup>	0.0254	0.0254
Class C: Extraordinary Consumers of Reticulation (non-residential rating units) Annual Consumption m³:		
• 0 to 249	0	0
• 250 to 100,000	0.58	0.60
· 100,001 to 200,000	0.53	0.54
· 200,001 to 300,000	0.46	0.47
• 300,001 and above	0.38	0.39
Class D: Southland District Council consumers off Branxholme pipelines m³	1.22	1.25
Class G: Bulk water ex waterworks to tankers etc (minimum \$14.00) m³	1.75	1.80
Class H: Supplied per metered standpipe ex hydrants (minimum \$14.00) m³	1.75	1.80
Plus standpipe hire per day	38.00	39.00
Class I: Builders unmetered supply paid with permit fees		
• Dwelling	38.00	39.00
Commercial buildings	70.00	71.00

Water connection charges		
Ordinary connections (Invercargill area)		
20mm service each	1,750.00	1,750.00
• 25mm service each	2,350.00	2,350.00
Ordinary connections (Bluff area)	Quote	Quote
Extraordinary connections	Quote	Quote
Renewals (20mm diameter)	1,310.00	1,310.00
Disconnection fee		
Up to and including 50mm each	700.00	700.00
• Over 50mm	Quote	Quote
Reconnection fee (up to 50mm diameter)	1,000.00	1,000.00
Service connection flow test each	300.00	300.00
Backflow preventer fee		
Registration and installation	117.00	120.00
Annual inspection	64.00	65.00
Fire protection water connection annual licence	64.00	65.00

### Miscellaneous

Bank Fees and Charges	2013/14 \$	2014/15 \$
Credit card and electronic transfer charges	Actual charge	Actual charge

Laboratory Services		
Testing services	Technical hourly rate	Technical hourly rate
	plus materials	plus materials

Litter		
Litter fine	400.00	400.00

Official Information Requests and Compliance Investigations		
Directors (per hour)	147.00	150.00
<ul> <li>Professionals (per hour)</li> </ul>	110.00	115.00
Technical (per hour)	95.00	100.00
Administration support (per hour)	68.00	70.00
<ul> <li>Photocopying</li> </ul>		
• A4 page	0.20	0.20
• A3 page	0.40	0.40
Travel per km	0.74	0.75

Rates Postponement Policy Fees		
Administration fee	50.00	50.00
Interest rate	8%	8%

Request for establishing a new Rating Area		
Request for establishing a new Rating Area	7,187.50	7,187.50

#### Alteration of Fees

Fees and charges may be refunded, remitted or waived by the Chief Executive, Director of Environmental and Planning Services, Director of Finance and Corporate Services or Director of Works and Services. The fees and charges listed were correct at the time of going to print. The Council reserves the right to alter fees and charges during the year. Any changes will be publicly notified for submissions. All fees and charges are GST inclusive unless otherwise stated.

### Invercargill Airport Ltd

Invercargill Airport Fees	2013/14 \$	2014/15 \$
Car parking charges		
• Up to 1 hour	Free - 5.00	Free - 5.00
• Up to 24 hours	From 5.50 - 16.00	From 5.50 - 16.00
• Up to 2 days	From 16.50 - 23.00	From 16.50 - 23.00
• Up to 3 days	From 23.50 - 29.00	From 23.50 - 29.00
• Up to 4 days	29.50 - 34.00	29.50 - 34.00
• Long term flat rate per day, or part thereof (5 day minimum)	5.00 per day	5.00 per day
Lost ticket fee	100.00	100.00
Unlimited card use	576.00	576.00
Leases	Market Rate	Market Rate
Fuel sales	Market Rate	Market Rate
Meeting rooms, per hour (minimum three hours)		
• Office	12.00	15.00
Meeting Room	20.00	25.00
Departure lounge	30.00	35.00
Official Information Requests (per hour)		
<ul> <li>Directors</li> </ul>	147.00	150.00
<ul> <li>Professionals</li> </ul>	110.00	115.00
Technical	95.00	100.00
Administration support	68.00	70.00
<ul> <li>Photocopying</li> </ul>		
• A4 page	0.20	0.20
• A3 page	0.40	0.40
Travel per km	0.77	0.77

#### Alteration of Fees

Fees and charges may be refunded, remitted or waived by the Manager, Invercargill Airport Limited. The fees and charges listed were correct at the time of going to print. The Council reserves the right to alter fees and charges during the year. Any changes will be publicly notified for submissions. All fees and charges are GST inclusive unless otherwise stated.

### Invercargill Venue and Events Management Ltd

Civic Theatre Complex	2013/14 \$	2014/15 \$
Civic Theatre (seating capacity 1,015)		
Hire charge per performance	Price by negotiation	Price by negotiation
Second performance	Price by negotiation	Price by negotiation
Matinee or rehearsals with an audience	1,720.00	1,800.00
Dark days pack in/out rehearsals	1,030.00	1,080.00
Security deposit per performance	515.00	540.00
Specialist services are also available at an additional charge		
Function Rooms		
<ul> <li>Weddings - basic hire for a day</li> </ul>	Price by negotiation	Price by negotiation
Drawing Room		
Day booking	205.00	215.00
Half day booking (maximum four hours)	105.00	110.00
• Day/night	315.00	330.00
Victoria Room - whole room		
Day booking	330.00	345.00
Half day booking (maximum four hours)	165.00	175.00
• Day/night	495.00	520.00
Victoria Room - Venue 1 or Venue 2		
Day booking	205.00	215.00
Half day booking (maximum four hours)	105.00	110.00
• Day/night	315.00	330.00

Scottish Hall	2013/14 \$	2014/15 \$
Venue Hire	Price by negotiation	Price by negotiation

#### Alteration of Fees

Fees and charges may be refunded, remitted or waived by the Theatre Manager, Civic Theatre. The fees and charges listed were correct at the time of going to print. The Council reserves the right to alter fees and charges during the year. Any changes will be publicly notified for submissions. All fees and charges are GST inclusive unless otherwise stated.

# Southland Museum and Art Gallery

Community Rate	9.00 am to 5.00 pm \$	After Hours \$
AV Theatre	Free	Free
Tuatara School Group / Lectures	Free	N/A
Concerts / Performances	Free	N/A
Piano	Free	Free

Not for Profit Rate		
AV Theatre	30.00 per hour	60.00 per hour
Concerts / Performances	30.00 per hour	60.00 per hour
Piano	Free	Free

Commercial Rate		
AV Theatre	50.00 per hour	100.00 per hour
Curator's Presentation (minimum charge)	\$50.00	\$50.00
Tuatara Experience (hold and photo shoot)	10.00 per head	N/A
Tuatara Lecture (3/4 hour)	5.00 per head (minimum 25.00)	N/A
Concerts / Performances	50.00 per hour	100.00 per hour
Piano	Piano Tuning Fee	Piano Tuning Fee

Community gallery	
Gallery hire - four weeks	260.00

Exhibition sales	
Commission	1/3 (33%) of the GST exclusive sale price, plus GST

Digital Services	9.00 am to 5.00 pm After Hours \$ \$
Photo emailed / printed (personal use)	25.00
Photo emailed / printed to be published	25.00 + 50.00 (acknowledgement fee)
Request for photo of collection item	55.00
Photo to be used on front cover	To be negotiated
Filming by prior arrangement per hour	250.00
Southland Museums and Historical Societies	Cost only

Research	
Research fee (pro rata)	180.00 per hour

Photocopying	
A4 Black and white	0.20
A4 Colour	0.50

Official Information Requests (per hour)	
Directors	150.00
Professionals	115.00
Technical	100.00
Administration support	70.00
Photocopying	
• A4 page	0.20
• A3 page	0.40
Travel per km	0.75

#### Alteration of Fees

Fees and charges may be refunded, remitted or waived by the Manager, Southland Museum and Art Gallery. The fees and charges listed were correct at the time of going to print. The Council reserves the right to alter fees and charges during the year. Any changes will be publicly notified for submissions. All fees and charges are GST inclusive unless otherwise stated.





The Council must under the Local Government Act, mangage its revenues, expenses, assets, liabilities, investments and general financial dealings prudently, and in a manner that sustainably promotes the current and future interests of the Community.

#### This section includes:

- Prospective Statement of Financial Position
- Prospective Statement of Comprehensive Income
- Prospective Statement of Changes in Equity
- Prospective Statement of Cashflows
- Reconciliations from Funding Impact Statements to Statement of Comprehensive Income
- Funding Impact Statement
- Schedule of Reserve Funds
- Prospective Statement of Accounting Policies.



# Prospective Financial Statements

#### PROSPECTIVE STATEMENT OF FINANCIAL POSITION

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
(\$,000)		(\$,000)	(\$,000)
	ASSETS		
2,882	Cash and cash equivalents	1,435	2,882
11,259	Trade and other receivables	11,792	11,641
763	Inventories	648	787
(1,105)	Other financial assets - current	(764)	(1,105)
13,799	Current assets	13,111	14,205
689,875	Property, plant and equipment assets	694,253	701,562
56	Intangible Assets	273	56
904	Forestry assets	1,370	904
27,768	Investment property	26,088	30,366
36,546	Other financial assets - Investment in CCO's	36,546	36,546
9,340	Other financial assets - Other	15,392	7,758
764,489	Non-current assets	773,923	777,192
778,288	TOTAL ASSETS	787,034	791,397
	LIABILITIES		
9,565	Trade and other payables	10,539	9,830
143	Provisions - Current portion	112	147
2,820	Employee benefit liabilities - current portion	2,649	2,910
2,920	Borrowings - Current Portion	2,842	4,192
15,448	Current liabilities	16,142	17,079
696	Employee benefit liabilities - Non current portion	860	743
54,883	Borrowings - non current portion	58,005	58,859
948	Provisions - non current portion	906	948
56,527	Non-current liabilities	59,771	60,550
71,975	TOTAL LIABILITIES	75,913	77,629
	EQUITY		
398,115	Retained earnings	404,800	407,152
19,300	Restricted reserves	17,082	17,718
(1,105)	Hedging Reserve	(764)	(1,105)
290,003	Asset revaluation reserves	290,003	290,003
706,313	TOTAL EQUITY	711,121	713,768
778,288	TOTAL LIABILITIES AND EQUITY	787,034	791,397

### PROSPECTIVE STATEMENT OF COMPREHENSIVE INCOME

Annual Plan 2013/14 (\$,000)		Annual Plan 2014/15 (\$,000)	Long Term Plan 2013 - 2022 2014/15 (\$,000)
	Revenue		
38,838	Rates revenue excluding targeted water supply rates	39,122	42,037
6,193	Rates revenue - targeted water supply rates	6,188	6,634
32,871	Other revenue	34,014	34,437
0	Gain on sale of assets	0	9
835	Investment Property Revaluations - Gain/(loss)	786	933
425	Finance income	401	556
79,162		80,512	84,606
	Expenditure		
20,302	Employee benefit expenses	21,344	20,843
19,208	Depreciation and amortisation	19,675	18,536
37,856	Other expenses	37,083	40,141
2,986	Finance expenses	2,773	3,481
80,352		80,744	83,001
(1,190)	Operating surplus/(deficit)	(362)	1,605
	Other Comprehensive Income		
70,117	Property Plant and Equipment Revaluations	0	0
	- Gain/(loss)		
0	Less Taxation Expense	0	0
68,927	Total Comprehensive Income after Taxation	(362)	1,605

### PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

Annual Plan 2013/14 (\$,ooo)		Annual Plan 2014/15 (\$,000)	Long Term Plan 2013 - 2022 2014/15 (\$,000)
637,386	Equity Balance at 1 July	711,483	712,163
68,927	Total Comprehensive Income after Taxation	(362)	1,605
68,927	Total Recognised Revenues and Expenses for year	(362)	1,605
	•		
706,313	Equity Balance at 30 June	711,121	713,768
	Components of Equity		
398,416	Retained earnings at 1 July	402,326	405,866
(1,190)	Net surplus/(deficit) for the year	(362)	1,605
889	Transfers (to)/from restricted reserves	2,836	(319)
398,115	Retained earnings at 30 June	404,800	407,152
20,189	Restricted reserves at 1 July	19,918	17,399
(889)	Transfers (to)/from reserves	(2,836)	319
19,300	Restricted reserves at 30 June	17,082	17,718
(1,105)	Hedging reserves at 1 July	(764)	(1,105)
0	Transfers to/(from) reserves	0	0
(1,105)	Hedging reserves at 30 June	(764)	(1,105)
219,886	Revaluation reserves at 1 July	290,003	290,003
70,117	Transfers to/(from) reserves	0	0
290,003	Revaluation reserves at 30 June	290,003	290,003

### PROSPECTIVE STATEMENT OF CASHFLOWS

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
(\$,000)		(\$,000)	(\$,000)
	Cash Flows from Operating Activities		
	Cash was provided from		
45,031	Rate Income	45,310	48,671
425	Investment Income	401	556
4,150	Dividend Income	4,200	3,900
28,342	Other Operating Income	29,814	30,537
77,948		79,726	83,664
	Cash was applied to		
57,779	Operating Expenditure	58,427	60,983
2,986	Interest	2,773	3,481
60,765		61,200	64,464
17,183	Net cash Inflow/(Outflow) from Operating Activities	18,526	19,200
	Cash Flows from Investing Activities		
	Cash was provided from		
3,875	Redemption of Investments	5,794	3,635
112	Sale of Fixed Assets	152	139
3,987		5,946	3,774
	Cash was applied to		
22,458	Purchase of Fixed Assets	24,995	22,222
2,986	Investments Made	2,958	3,955
25,444		27,953	26,177
(21,457)	Net cash Inflow/(Outflow) from Investing Activities	(22,007)	(22,403)
	Cash Flows from Financing Activities		
	Cash was provided from		
6,961	Loans raised	6,323	6,967
6,961		6,323	6,967
	Cash was applied to		
2,687	Loan Principal Repaid	2,842	3,764
2,687		2,842	3,764
4,274	Net cash Inflow/(Outflow) from Financing Activities	3,481	3,203
0	Net (decrease) increase in cash and cash equivalents	(0)	0
2,882	Cash and cash equivalents at the beginning of the year	1,435	2,882
2,882	Cash and cash equivalents at the end of the year	1,435	2,882

### Financial Statement Reconciliations

### RATES REVENUE RECONCILIATION FROM FUNDING IMPACT STATEMENTS TO STATEMENT OF COMPREHENSIVE INCOME

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
(\$,000)		(\$,000)	(\$,000)
7,383	Roading	7,382	7,861
4,830	Sewerage	4,945	5,139
3,769	Solid Waste Management	3,824	3,915
2,510	Stormwater	2,560	2,751
6,221	Water Supply	6,214	6,711
24,712	Infrastructural Services	24,926	26,377
167	Animal Control	347	123
499	Building Consents	446	573
238	Civil Defence Emergency Management	240	254
(79)	Compliance	(119)	(91)
906	Environmental Health	907	903
1,165	Resource Management	1,238	1,113
2,896	Development and Regulatory Services	3,059	2,876
268	Community Development	246	248
19	Housing Care Service	19	0
3,655	Libraries and Archives	3,735	3,754
5,553	Parks and Reserves	5,655	6,016
802	Passenger Transport	742	1,079
1,595	Pools	1,679	1,663
366	Public Toilets	344	387
1,011	Theatre Services	953	989
10	Southland Museum & Art Gallery	11	(0)
687	Southland Regional Heritage Committee	705	971
2,383	Provision of Specialised Community Services	2,413	2,458
16,348	Community Services	16,503	17,564

# RATES REVENUE RECONCILIATION FROM FUNDING IMPACT STATEMENTS TO STATEMENT OF COMPREHENSIVE INCOME - continued

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
(\$,000)		(\$,000)	(\$,000)
2,865	Democratic Process	2,983	2,952
1,658	Enterprise (including Destinational Marketing)	1,669	1,770
(279)	Investment	(197)	(343)
4,244	Corporate Services	4,455	4,378
399	CBD Redevelopment	444	1,121
153	Urban Rejuvenation	277	149
552	Special Projects	721	1,270
(3,172)	Non significant activities	(3,803)	(3,262)
45,581	Total General rates, uniform annual general charges, targeted rates, and rates penalties - per FIS	45,860	49,205
(550)	Less rates penalties (disclosed in Other Revenue in statement of comprehensive income)	(550)	(534)
45,031	Total Rates (excluding rates penalties) - per FIS	45,310	48,671
	Per Statement of Comprehensive Income:		
38,838	Rates revenue excluding targeted water supply rates	39,122	42,037
6,193	Rates revenue - targeted water supply rates	6,188	6,634
45,031	"Rates Revenue" (SOCI "Rates" excludes Rates Penalities)	45,310	48,671

### OPERATING REVENUE RECONCILIATION FROM FUNDING IMPACT STATEMENTS TO STATEMENT OF COMPREHENSIVE INCOME

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
(\$,000)		(\$,000)	(\$,000)
	Total Operating Funding (including internal charges) - per FIS		
10,872	Roading	10,938	11,191
5,364	Sewerage	5,482	5,742
8,157	Solid Waste Management	8,261	8,358
2,516	Stormwater	2,560	2,761
7,404	Water Supply	7,417	8,029
34,313	Infrastructural Services	34,658	36,081
763	Animal Control	1,123	650
2,728	Building Consents	3,062	2,722
403	Civil Defence Emergency Management	405	431
762	Compliance	679	812
1,143	Environmental Health	1,225	1,121
1,383	Resource Management	1,455	1,360
7,182	Development and Regulatory Services	7,948	7,095
463	Community Development	251	250
1,751	Housing Care Service	1,789	1,891
4,481	Libraries and Archives	4,531	4,682
14,823	Parks and Reserves	15,293	15,821
2,367	Passenger Transport	2,116	2,315
4,298	Pools	4,522	4,685
366	Public Toilets	344	387
1,834	Theatre Services	1,784	1,668
2,099	Southland Museum & Art Gallery	2,219	2,141
1,054	Southland Regional Heritage Committee	1,022	1,446
2,383	Provision of Specialised Community Services	2,413	2,483
35,919	Community Services	36,283	37,768

# OPERATING REVENUE RECONCILIATION FROM FUNDING IMPACT STATEMENTS TO STATEMENT OF COMPREHENSIVE INCOME - continued

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
(\$,000)		(\$,000)	(\$,000)
3,224	Democratic Process	3,343	3,280
3,175	Enterprise (including Destinational Marketing)	3,259	3,318
1,245	Investment	1,268	1,185
7,643	Corporate Services	7,870	7,782
399	CBD Redevelopment	444	1,121
213	Urban Rejuvenation	277	149
612	Special Projects	721	1,270
14,703	Non significant activities	14,472	14,568
100,372	Total Operating Funding - Per Activity FIS's	101,952	104,566
(25,693)	LESS: Internal charges and overheads recovered - Per FIS	(26,009)	(26,432)
74,680	Total Operating Funding - Per Council FIS	75,944	78,134
	PLUS: Capital Funding - "subsidies and grants for capital expenditure"		
3,648	- Roading activity	3,782	5,539
835	PLUS: Investment Property Revaluation Gain/(Loss)	786	933
79,162	Total Revenue Funding - per statement of comprehensive income	80,512	84,606
	Per Statement of Comprehensive Income:		
38,838	Rates revenue (excluding rates penalties)	39,122	42,037
6,193		6,188	6,634
32,871	Other revenue (includes Rates Penalties)	34,014	34,437
0	Gain on sale of assets	0	9
835	Investment Property Revaluation Gain/(Loss)	786	933
425	Finance Income	401	556
79,162	Total Revenue	80,512	84,606

### OPERATING EXPENDITURE RECONCILIATION FROM FUNDING IMPACT STATEMENTS TO STATEMENT OF COMPREHENSIVE INCOME

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
(\$,000)		(\$,000)	(\$,000)
	Total Applications of Operating Funding - per FIS		
6,443	Roading	6,499	6,526
3,208	Sewerage	3,136	3,665
8,182	Solid Waste Management	8,299	8,587
1,197	Stormwater	1,114	1,348
4,696	Water Supply	4,836	6,012
23,727	Infrastructural Services	23,883	26,138
696	Animal Control	1,080	633
3,046	Building Consents	3,000	2,621
403	Civil Defence Emergency Management	405	431
727	Compliance	656	786
1,116	Environmental Health	1,205	1,104
1,364	Resource Management	1,424	1,344
7,352	Development and Regulatory Services	7,770	6,919
570	Community Development	248	247
1,592	Housing Care Service	1,618	1,580
3,864	Libraries and Archives	3,902	3,979
13,868	Parks and Reserves	14,104	14,424
2,203	Passenger Transport	1,972	2,235
4,112	Pools	4,180	4,428
317	Public Toilets	304	327
1,450	Theatre Services	1,332	1,497
2,092	Southland Museum & Art Gallery	2,227	2,132
1,054	Southland Regional Heritage Committee	1,022	1,265
2,683	Provision of Specialised Community Services	2,375	4,037
33,805	Community Services	33,285	36,151

# OPERATING EXPENDITURE RECONCILIATION FROM FUNDING IMPACT STATEMENTS TO STATEMENT OF COMPREHENSIVE INCOME - continued

Annual Plan		Annual Plan	Long Term Plan 2013 - 2022
2013/14		2014/15	2014/15
(\$,000)		(\$,000)	(\$,000)
3,175	Democratic Process	3,295	3,391
3,175	Enterprise (including Destinational Marketing)	3,259	3,318
1,344	Investment	1,527	1,480
7,694	Corporate Services	8,081	8,188
191	CBD Redevelopment	236	273
183	Urban Rejuvenation	248	149
375	Special Projects	484	422
13,885	Non significant activities	13,705	13,078
86,837	Total Applications of Operating Funding - Per Activity FIS's	87,208	90,897
(25,693)	LESS: Internal charges and overheads recovered - Per FIS's	(26,009)	(26,432)
61,144	Total Applications of Operating Funding - Per Council FIS	61,200	64,466
	Per Statement of Comprehensive Income:		
20,302	Employee benefit expenses	21,344	20,843
37,856	Other expenses	37,083	40,141
2,986	Finance expenses	2,773	3,481
61,144		61,200	64,465
19,208	Plus Depreciation expenses (not in FIS)	19,675	18,536
80,352	Total operating expenditure – per statement of comprehensive income	80,874	83,001

# Funding Impact Statement

Annual Plan 2013/14 \$'000		Annual Plan 2014/15 \$'000	Long Term Plan 2013 - 2022 2014/15 \$'000
	Sources of operational funding		
7,247	General rates, uniform annual general charges, rates penalties	7,075	7,820
38,334	Targeted rates (other than targeted rate for water supply)	38,786	41,385
3,683	Subsidies and grants for operating purposes	3,476	3,325
11,774	Fees, charges and targeted rates for water supply	12,810	13,336
4,575	Interest and dividends from investments	4,601	4,456
9,065	Local authorities fuel tax, fines, infringement fees, and other receipts	9,196	7,813
74,679	Total operating funding	75,944	78,134
	Applications of operational funding		
58,158	Payments to staff and suppliers	58,427	60,984
2,986	Finance costs	2,773	3,481
	Other operating funding applications		
61,144	Total applications of operational funding	61,200	64,465
13,535	Surplus (deficit) of operational funding	14,774	13,669
	Sources of capital funding		
3,648	Subsidies and grants for capital expenditure	3,782	5,539
	Development and financial contributions		
4,274	Increase (decrease) in debt	3,481	3,203
112	Gross proceeds from sale of assets	152	130
	Lump sum contributions		
8,034	Total sources of capital funding	7,415	8,872
	Application of capital funding		
	Capital expenditure		
0	- to meet additional demand	271	44
4,472	- to improve the level of service	7,806	2,361
17,986	- to replace existing assets	16,918	19,817
(889)	Increase (decrease) in reserves	(2,836)	319
	Increase (decrease) in investments		
21,569	Total application of capital funding	22,159	22,541
(13,535)	Surplus (deficit) of capital funding	(14,774)	(13,669)
(0)	Funding balance	0	0
19,208	Depreciation expense (not included in the above FIS)	19,675	18,536

## Schedule of Reserve Funds

## **RESERVE FUNDS**

Reserves are held to ensure that funds received for a particular purpose and any surplus created is managed in accordance with the reason for which the reserve was establised. Surpluses held in reserves are credited with interest. The Council holds \$17,082,000 reserves, with \$14,207,000 being restricted reserves. Restricted reserves are reserves that have rules set by legal obligation that restrict the use that the Council may put the funds towards. The

remaining Council created reserves are discretionary reserves which the Council has established for the fair and transparent use of monies.

Below is a list of current reserves outlining the purpose for holding each reserve and the Council activity to which each reserve relates, together with summary financial information across the year of the Annual Plan.

RESTRICTED RESERVES The reserves can only be used for the purpose designated.				
	Opening Balance 2014/15 (\$,000)	Transfers In 2014/15 (\$,000)	Transfers Out 2014/15 5(\$,0005	Closing Balance 2014/15 (\$,000)
Category A (Legal Restriction)	112	0	0	112
The restriction is designated from a statute or legal document. These reserves restrictions include the capital and interest or income generated. This reserve is related to the Parks activity and is to maintain the Feldwick gates at Queens Park.				
Category B (Capital only restriction)	5,913	76	-428	5,561
These reserves are invested in property that provides a financial return to ratepayers (Investment Property, Library and Infrastructure activities).				
Category C (specific purpose)	8,616	141	-225	8,533
These reserves are to maintain and provide for improvements to separately identifable areas. (Parks Crematorium and Cemetery, Community Centres, Waste and Infrastructure activities).				

NON RESTRICTED RESERVES The reserves can be used for purposes other than the purpose currently specified.				
	Opening Balance 2014/15 (\$,000)	Transfers In 2014/15 (\$,000)	Transfers Out 2014/15 (\$,000)	Closing Balance 2014/15 (\$,000)
Loss of Service Potential	4,140	2,207	-4,447	1,899
To set aside funds for the replacement of assets in the future. (All activities)				
Development	2,047	9	-251	1,805
To maintain and provide assets in identifiable areas. (Parks, Roading, and Water activities)				
Property	1,022	13	0	1,035
To provide for the purchase of properties. (Investment Property, and Infrastructure activities)				
Amenities	402	-45	-15	343
To provide funding for the ongoing operations of amenity areas. (Library, Museum, Pools, and Parks activities)				
Financial	5,253	557	-428	5,381
To provide ongoing funding in a consistent manner for Council operations. (All activities)				
Community Board	83	0	0	83
To provide funding for Community Board areas for their activities and development of assets. (Democratic Process activity)				
Economic Development	-7,699	0	0	-7,669
To develop economic growth in the city which will be funded by future activity. (Investment Property activity)				

## Statement of Accounting Policies

## REPORTING ENTITY

Invercargill City Council ("the Council") is a territorial local authority governed by the Local Government Act 2002.

The Council has not presented group prospective financial statements because the Council believes that the parent prospective financial statements are more relevant to the users. The main purpose of prospective financial statements in the Annual Plan is to provide users with information about core services that the Council intends to provide ratepayers, the expected cost of those services and, as a consequence, how much the Invercargill City Council requires by way of rates to fund the intended levels of service. The level of rates funding required is not affected by subsidiaries, except to the extent that Invercargill City Council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements presented.

The primary objective of the Council is to provide goods or services for the Community or social benefit rather than making a financial return.

Accordingly, the Council is classified as a Tier 1

Public Sector Public Benefit Entity (PBE).

### **BASIS OF PREPARATION**

The financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 95 and Part 2 of Schedule 10, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

These financial statements have been prepared in accordance with NZ GAAP. These prospective financial statements are the first set of prospective financial statements prepared under Tier 1 PBE International Public Sector Accounting Standards (IPSAS). The financial statements use opening

balances from the period ending 30 June 2013, estimates have been restated accordingly if required.

The financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property, biological assets and financial instruments (including derivative instruments).

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

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the statement of comprehensive income.

The Council adopted the prospective financial statements on 17 June 2014.

The Council and Management of the Invercargill City Council accept responsibility for the preparation of their prospective financial statements, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

#### REVENUE

Revenue is measured at the fair value of consideration received.

#### Rates revenue

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

#### Other revenue

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

Traffic and parking infringements are recognised when tickets are issued.

The Council receives government grants from Land Transport New Zealand, which subsidises part of the Councils costs in maintaining the local roading infrastructure.

The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

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.

Sales of goods are recognised when a product is sold to the customer. Sales are usually in cash or by credit card.

The recorded revenue is the gross amount of the sale, including credit card fees payable for the transaction. Such fees are included in other expenses.

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

Interest income is recognised using the effective interest method.

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

Contributions from customers in relation to the construction of new lines for the network are accounted for as income in the year which they have been received.

### Government grants

New Zealand Units allocated by the Crown represent non-monetary government grants and are initially recognised at nil value. Gains and losses on disposals are determined by comparing proceeds with the carrying amounts. These are included in the Statement of Comprehensive Income.

#### **CONSTRUCTION CONTRACTS**

Contract revenue and contract costs are recognised as revenue and expenses respectively by reference to the stage of completion of the contract at balance date. The stage of completion is measured by reference to the contract costs incurred up to balance date as a percentage of total estimated costs for each contract.

Contract costs include all costs directly related to specific contracts, costs that are specifically chargeable to the customer under the terms of the contract and an allocation of overhead expenses incurred in connection with the group's construction activities in general.

An expected loss on construction contracts is recognised immediately as an expense in the Statement of Comprehensive Income.

Where the outcome of a contract cannot be reliably estimated, contract costs are recognised as an expense as incurred, and where it is probable that the costs will be recovered, revenue is recognised to the extent of costs incurred.

Construction work in progress is stated at the aggregate of contract costs incurred to date plus recognised profits less recognised losses and progress billings. If there are contracts where progress billings exceed the aggregate costs incurred plus profits less losses, the net amounts are presented under other liabilities.

## **BORROWING COSTS**

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

### **GRANT EXPENDITURE**

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

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

## **INCOME TAX**

Income tax expense in relation to the surplus or deficit for the period comprises current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using rates that have been enacted or substantively enacted by balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit.

Deferred tax is recognised on taxable temporary differences arising on investments in subsidiaries and associates, and interests in joint ventures, except where the company can control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised, using tax rates that have been enacted or substantively enacted by balance date. Current tax and deferred tax is charged or credited to the statement of comprehensive income, except when it relates to items charged or credited directly to equity, in which case the tax is dealt with in equity.

### **LEASES**

#### Finance leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, the Council recognises finance leases as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

#### 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.

#### **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 and current replacement cost.

Inventories held for use in the production of goods and services on a commercial basis are valued at the lower of cost and net realisable value. The cost of purchased inventory is determined using the FIFO method.

The write down from cost to current replacement cost or net realisable value is recognised in the Statement of Comprehensive Income.

## FINANCIAL ASSETS

The Council classifies its financial assets into the following three categories: available for sale investments, loans and receivables and financial assets at fair value through surplus or deficit. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

Financial assets and liabilities are initially measured at fair value plus transaction costs.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, net asset backing, are used to determine fair value for the remaining financial instruments.

The three categories of financial assets are:

#### Loans and receivables

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

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the Statement of Comprehensive Income. Loans and receivables are classified as "trade and other receivables" in the statement of financial position. Investments in this category include fixed term deposits and loans to associates.

## Financial assets at fair value through surplus or deficit

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

After initial recognition they are measured at their fair values. Gains or losses on remeasurement are recognised in the statement of comprehensive income.

#### Available for sale investments

Available for sale investments are those that are designated as being held to maturity or are

not classified in any of the other categories above. This category encompasses investments that the Council intends to hold long-term but which may be realised before maturity. After initial recognition these investments are measured at their fair value. Gains and losses are recognised directly in equity except for impairment losses, which are recognised in the Statement of Comprehensive Income. In the event of impairment, any cumulative losses previously recognised in equity will be removed from equity and recognised in Statement of Comprehensive Income even though the asset has not been derecognised. Investments in this category include shares in Local Government Insurance Corporation.

# Shareholdings that Invercargill City Council holds for strategic purposes

Invercargill City Council's investments in its subsidiaries and associate companies are not included in this category as they are held at cost (as allowed by PBE IPSAS 6 - Consolidated and Separate Financial Statements and PBE IPSAS 7 - Investments in Associates) whereas this category is to be measured at fair value.

### Non-current assets held for sale

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

## Impairment of financial assets

At each balance sheet date the Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the statement of comprehensive income.

#### FINANCIAL INSTRUMENTS

#### Trade and other receivables

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

Loans, including loans to community organisations made by the Council 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 asset/investment. They are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of expected future cash flows of the loan is recognised in the Statement of Comprehensive Income as a grant.

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

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

## Cash and cash equivalents

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

Bank overdrafts are shown separately in current liabilities in the statement of financial position.

## Borrowings

Borrowings are initially recognised at their fair value, net of any transaction costs incurred. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

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

### • Trade and other payables

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

Accounting for derivative financial instruments and hedging activities

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

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured at their fair value at each balance date. However, where derivatives qualify for hedge accounting, recognition for any resultant gain or loss depends on the nature of the hedging relationship.

#### Cash flow hedge

Changes in the fair value of the derivatives hedging instruments designated as a cashflow hedge are recognised directly in equity to the extent that the hedge is effective. To the extent that the hedge is ineffective, changes in fair value are recognised in surplus or deficit.

If a hedge of a forecast transaction subsequently results in the recognition of a financial asset or a financial liability, the associated gains or losses that were recognised directly in equity will be reclassified into surplus or deficit in the same period or periods during which the asset acquired or liability assumed affects surplus or deficit.

However, if Invercargill City Council expects that all or a portion of a loss recognised directly in equity will not be recovered in one or more future periods, it will reclassify into surplus or deficit the amount that is not expected to be recovered.

When a hedge of a forecast transaction subsequently results in the recognition of a non-financial asset or a non-financial ability, or a forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, then the associated gains and losses that were recognised directly in equity will be included in the initial cost or carrying amount of the asset or liability.

For cash flow hedges other than those covered above, amounts that had been recognised directly in equity will be recognised in surplus or deficit in the same period or periods during which the hedged forecast transaction affects surplus or deficit (for example, when a forecast sale occurs).

If the hedging instrument no longer meets the criteria for hedge accounting, expires or is sold, terminated or exercised, then hedge accounting is discontinued prospectively. The cumulative gain or loss previously recognised in equity remains there until the forecast transaction occurs. The amount recognised in equity is transferred to surplus or deficit in the same period that the hedged item affects the surplus or deficit.

## PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment consists of:

- Operational assets These include land, buildings, library books, plant and equipment, and motor vehicles.
- Restricted assets Restricted assets are parks and reserves owned by the Council which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.
- Infrastructure assets Infrastructure assets are the fixed utility systems owned by the Council.
   Each asset class includes all items that are required for the network to function, for example, sewer reticulation includes reticulation piping and sewer pump stations.
- Property, plant and equipment is shown at cost or valuation, less accumulated depreciation and impairment losses.

#### **ADDITIONS**

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the 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 statement of comprehensive income. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

#### SUBSEQUENT COSTS

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

## **DEPRECIATION**

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

Buildings	Buildings
Structures	3% SL
<ul> <li>Roof</li> </ul>	2.5% SL
Electrical	2.22% SL
<ul> <li>Plumbing</li> </ul>	2.22% SL
Internal Fitout	2.86% SL
• Plant	3.33% SL
Furniture and Fittings	
Furniture and Fittings	6.7% - 50% DV
Office Equipment	
Office Equipment	14.4% - 60% SL/DV
Infrastructural Assets	
Drainage	2.6% - 6.2% SL
Bridges	1% - 2% SL
Traffic Services	2.6% - 12.6% SL
Footpaths and Crossings	6.6% - 12% SL
Features and Structures	4.6% - 5.8% SL
Roads	
<ul> <li>Formation</li> </ul>	0%
Shoulder and Pavements	1.25% - 2.65% SL
Top Surface	15.42% SL
Drainage and Stormwater	
• System	1% - 2% SL
• Plant	1% - 2% SL
Buildings	1% - 2% SL
Water	
• System	2.8% - 3.8% SL
• Plant	3.4% SL

Plant	
Plant	5% - 50% SL/DV
Tools	
Tools	10% SL where applicable
Motor Vehicles	
Motor Vehicles	6.7% - 31.2% SL
Library Collections	
Library Collections	6.67% - 50% SL
The non fiction collection is not depreciated.	

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

## REVALUATION

Those asset classes that are revalued are valued on a valuation cycle as described below on the basis described below. All other asset classes are carried at depreciated historical cost.

The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value.

## **VALUATION**

All assets are valued at historic cost less accumulated depreciation and impairment costs, except the following:

- Operational land and buildings have been valued at fair value. Valuations are completed three yearly.
- Investment land and buildings have been valued annually at net realisable value. Any adjustment to the values has been accounted for as an increase (decrease) in the Statement of Comprehensive income.

- Restricted land (excluding forestry land) and buildings have been valued at net current value by Quotable Value New Zealand (Registered Valuers) as at 30 June 1992.
- Library collections are valued at depreciated replacement cost. Valuations are completed three yearly.

## Infrastructural Assets Land under Roads

Land under roads has been valued at deemed cost at transition to NZIFRS. Deemed cost is the fair value being the current valuation at 30 June 2005.

#### Roads and Bridges

Roads and Bridges are valued at depreciated replacement cost, being gross replacement cost less accumulated depreciation to date, based on the Current Age Profile compared to Useful Life. Valuations are completed three yearly.

#### Stormwater, Wastewater and Water Systems

Assets are valued at depreciated replacement cost, being gross replacement cost less accumulated depreciation to date, based on the Current Age Profile compared to Useful Life. Valuations are completed three yearly.

### Forestry Land

Forestry Land is revalued with sufficient regularity to ensure carrying value does not differ materially from that which would be determined as fair value. It is anticipated that the Forestry Land revaluation will occur with the revaluation of other Property Plant and Equipment assets that are revalued every three years, unless circumstances require otherwise. Land has been revalued based on its best use. In determing the highest and best use consideration is given as to whether the land has been registered under the New Zealand Emissions Trading Scheme and hence whether there are restrictions on the land use. New Zealand units received from the governement are recognised at cost in the financial statements, which is nil value.

## Accounting for revaluations

The Council accounts for revaluations of property, plant and equipment on a class of asset basis.

The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the statement of comprehensive income.

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

## INTANGIBLE ASSETS

### Software

Other intangible assets that are acquired by the Group, which have finite useful lives are measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is charged to the Statement of Comprehensive Income on a straight-line basis over the estimated useful economic lives of the intangible assets. The amortisation rates for the current period are as follows:

Software 40-48% Straight Line/Diminishing Value

#### FORESTRY ASSETS

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

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 statement of comprehensive income.

The costs to maintain the forestry assets are included in the statement of comprehensive income.

## **INVESTMENT PROPERTY**

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

Investment property is measured initially at its cost, including transaction costs.

After initial recognition, the Council measures all investment property at fair value as determined annually by an independent valuer.

Gains or losses arising from a change in the fair value of investment property are recognised in the statement of comprehensive income.

# IMPAIRMENT OF NON-FINANCIAL ASSETS

Non-financial assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets 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.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the assets ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

The value in use for cash-generating assets is the present value of expected future cash flows.

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

For assets not carried at a revalued amount, the total impairment loss is recognised in the Statement of Comprehensive Income.

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve.

However, to the extent that an impairment loss for that class of asset was previously recognised in Statement of Comprehensive Income, a reversal of the impairment loss is also recognised in the Statement of Comprehensive Income.

For assets not carried at a revalued amount (other than goodwill) the reversal of an impairment loss is recognised in the Statement of Comprehensive Income.

#### **EMPLOYEE BENEFITS**

#### **SHORT-TERM BENEFITS**

Employee benefits that the Council 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, and sick leave.

### **LONG-TERM BENEFITS**

#### Long service leave and retirement leave

The Group's net obligation in respect of long-term employee benefits other than pension plans is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. The discount rate is the yield at the reporting date on AA credit-rated bonds that have maturity dates approximating the terms of the Group's obligations. The calculation is performed using the projected unit credit method. Any actuarial gains or losses are recognised in profit or loss in the period in which they arise.

#### Superannuation schemes

Defined contribution schemes:

 Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the Statement of Comprehensive Income as incurred.

#### Defined benefit schemes:

 The Council belongs to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine from the terms of the scheme, the extent to which the surplus/deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

#### **PROVISIONS**

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

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

## LANDFILL POST CLOSURE COSTS

The Council has a legal obligation under the Resource Consent to provide ongoing maintenance and monitoring services at the landfill site after closure. A provision for post closure costs is recognised as a liability when the obligation for post closure arises.

The provision is measured based on the present value of future cash flows expected to be incurred, taking into account future events including new legal requirements and known improvements in technology. The provision includes all costs associated with landfill post closure. The discount rate applied is 7% which represents the risk free discount rate.

#### **EQUITY**

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

The components of equity are:

- Retained earnings
- Council reserves (includes sinking funds, special reserves and endowment reserves)
- Fair value and hedging reserves
- Asset revaluation reserves

### GOODS AND SERVICES TAX (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax then 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 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 cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

#### **COST ALLOCATION**

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

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

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

## CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS

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

#### **Properties**

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

#### Infrastructural Assets

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

- The physical deterioration and condition of an asset, for example the Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- Estimating any obsolescence or surplus capacity of an asset; and estimates are made when determining the remaining useful lives over which the 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 Invercargill City Council could be over or under estimating the annual deprecation charge recognised as an expense in the statement of comprehensive income.

To minimise this risk, Invercargill City Council's infrastructural 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 the Invercargill City Council's asset management planning activities, which gives Invercargill City Council further assurance over its useful life estimates.

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

### PROSPECTIVE FINANCIAL INFORMATION

The prospective financial information contained within this document has been prepared in compliance with Tier 1 PBE International Public Sector Accounting Standards (IPSAS) including PBE IPSAS 42 - Prospective Financial Statements. The purpose for which it has been prepared is to enable ratepayers, residents and any other interested parties to obtain information about the expected future financial performance, position and cash flow of the Invercargill City Council. The actual results achieved for any particular financial year are also likely to vary from the information presented and may vary materially depending on the circumstances that arise during the period. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

### **CHANGES IN ACCOUNTING POLICIES**

As a result of applying the new Tier 1 PBE Accounting Standards, there have been no significant changes to accounting policies in the current year.

## Rating

This Rating Policy should be read in conjunction with the Revenue and Financing Policy and the funding principles included in this Plan. Figures in this Policy are GST inclusive.

The following rates will be set by Council for the financial year commencing 1 July 2014 and ending 30 June 2015.

The following are the details for each of the rates to be set for each financial year. All rates set by way of a rate in the dollar are based on capital value. All rates are charged on the basis of Rating Unit, except for the Residential Multi Unit category where it is stated in the policy following as charged on the basis of separately used or inhabited part of the rating unit (SUIP).

SUIP is defined as any part of a rating unit separately occupied by the owner or any other person who has the right to occupy that part by virtue of a tenancy, lease, licence or other agreement.

# DIFFERENTIALS APPLIED IN SETTING GENERAL AND TARGETED RATES

In order to maintain an equitable rating impact and preserve the relationship which exists between residential, rural, commercial, utilities and large industrial rating units, differentials have been applied to the residential rating unit base rate, as follows:

Differentials applied in setting Rates		%
Residential	Base Rate	100.00
Residential - Multi Units		
For the first unit	Base Rate	100.00
For each additional unit	Base Rate	- 25.00
Commercial	Base Rate	100.00
Industrial	Base Rate	100.00
Rural-Farming	Base Rate	- 20.00

### **GENERAL RATE**

The general rate is to fund the activities of Environmental Health, Building Control, Emergency Services, Grants, Total Mobility, Civic Theatre, Democratic Process, Destinational Marketing, Enterprise and 15% of both street lighting and footpaths. It is based on the capital value of that rating unit. This is the base rate.

Differentials will be applied to the general rate as outlined above. No uniform annual general charge is applied.

	2013/14 \$	2014/15 \$
General Base Rate	0.00121101	0.00117001

# UNIFORM ANNUAL CHARGE AND TARGETED RATE

A uniform annual charge on all ratepayers will be levied for both the Parks and Reserves Activity and the Pools Activity. The remaining revenue required from rates will be gathered from a targeted rate on residential and lifestyle properties only.

- Parks and Reserves Rate is to fund provision of Parks and Reserves in the District.
- Pools Rate is to fund provision of Aquatic Facilities in the District.

	2013/14 \$	2014/15 \$
Parks and Reserves Uniform Annual Charge	57.50	57.40
Parks and Reserves Base Rate	0.00094351	0.00096947
Pools Uniform Annual Charge	28.75	28.70
Pools Base Rate	0.00023054	0.00024505

### TARGETED RATES

• Targeted Rates Payable on All Rating Units

The following rates are payable on all rateable land by applying a rate in the dollar based on the capital value of the rating unit and are subject to the differentials as outlined.

- Resource Management Rate is to fund the function of Resource Management.
- Roading Rate is to fund the provision of Roading Services.
- Cemeteries Rate is to fund the operation of Council's Cemeteries.

	2013/14 \$	2014/15 \$
Resource Management Base Rate	0.00020859	0.00021924
Roading Base Rate	0.00082705	0.00082628
Cemeteries Base Rate	0.00005210	0.00003845

The following rates are set on all rating units by applying a fixed charge with differentials applied as outlined. Residential - Multi Units are charged on the basis of SUIP.

- Libraries Rate is to fund provision of Library Services in the District.
- Regional Heritage Rate is to fund Council's contribution to the operation of Southland museums and heritage.
- Regional Facitlities Rate is to fund Council's contribution to the operation of Southland regional facilities.

	2013/14 \$	2014/15 \$
Libraries Base Rate	169.52	172.71
Regional Heritage Base Rate	31.98	32.91
Regional Facilities Base Rate	-	-

The following rate applies to those rating units which have a land use as shown in the Rating Information Database of commercial only. This differential has the objective of applying a nil rate to all other categories of land use.

The rate is detailed below:

 Business Development Rate is to fund all costs associated with the redevelopment of commercial areas.

	2013/14 \$	2014/15 \$
Business Development Base Rate	0.00088185	0.00083423

The following rate applies to those rating units which have a land use as shown in the Rating Information Database of commercial or industrial only. This differential has the objective of applying a nil rate to all other categories of land use.

The rate is detailed below:

- **Economic Development Rate** is to fund economic, sporting and cultural development initiatives.
- City Centre Rejuvenation Rate (Map H).

	2013/14 \$	2014/15 \$
Economic Development Base Rate	0.00030004	0.00029571
City Centre Rejuvenation Base Rate	0.00020822	0.00020750

- Targeted Rates Payable by Groups of Ratepayers Payable by Ratepayers Within a Specified Location The following rates are payable on all rateable land within a specified location. A general description of the area is given in each case. Maps defining the areas are attached as Maps A -G and I.
- Rateable Land Within the Invercargill City and Bluff Urban Areas (Map A). These targeted rates will be set for each rating unit by applying a rate

in the dollar based on the capital value of the rating unit. Differentials will be applied to these targeted rates as outlined earlier. 85% of the rates for footpaths and street lighting will be targeted and 15% general rate.

- Footpaths Rate to fund provision of footpaths in the Invercargill City and Bluff areas.
- Street Lighting Rate to fund provision of street lighting in Invercargill City and Bluff.

	2013/14 \$	2014/15 \$
Footpaths Base Rate	0.00036133	0.00036207
Street Lighting Base Rate	0.00010019	0.00008549

2. Rateable Land within the Invercargill City Area Only (Map B). This targeted rate will be set for each rating unit by applying a rate in the dollar based on the capital value of the rating unit. Differentials will be applied to these targeted rates as outlined.

 Transport Rate to fund the cost of subsidised passenger transport in the Invercargill City area.

	2013/14 \$	2014/15 \$
Transport Base Rate	0.00016371	0.00013990

- 3. Rateable Land Within the Makarewa Drainage Area (Map C). The Makarewa targeted drainage rate will be set for each rating unit on a fixed charge per rating unit basis.
- Drainage Makarewa Rate to fund costs in the Makarewa Drainage area.

	2013/14 \$	2014/15 \$
Drainage Makarewa Base Rate	77.95	81.92

- 4. Rateable Land Within the Myross Bush Drainage Area (Map D). The Myross Bush targeted drainage rate will be set for each rating unit on a fixed charge per rating unit basis.
- Drainage Myross Bush Rate to fund costs in the Myross Bush Drainage area.

	2013/14 \$	2014/15 \$
Drainage Myross Bush Base Rate	73.42	78.06

- 5. Rateable Land Within the Specified Locations for Community Centres (Map E). These targeted rates will be set for each rating unit on a fixed charge per rating unit basis to fund the cost of operating a Community Centre in each location.
- · Community Centre Makarewa Rate
- · Community Centre Myross Bush Rate
- · Community Centre Awarua Rate
- · Community Centre Otatara Rate
- · Town Hall Bluff Rate

	2013/14 \$	2014/15 \$
Community Centre - Makarewa Rate	12.00	12.00
Community Centre - Myross Bush Rate	30.00	30.00
Community Centre - Awarua Rate	30.00	30.00
Community Centre - Otatara Rate	15.00	15.00
Town Hall - Bluff Rate	7.59	8.35

- 6. Rateable Land Within the Bluff Ward (Map F). This targeted rate will be set for all rateable land by applying a rate in the dollar based on the capital value of the rating unit. Differentials will be applied to this rate as outlined.
- Community Board Bluff Rate to fund costs within the Bluff Community Board.

	2013/14 \$	2014/15 \$
Bluff Community Board Base Rate	0.00036037	0.00034522

- Land Within the Redmayne Road Drainage District (Map G).
- Drainage Rate Redmayne Road to fund drainage operational costs.

	2013/14 \$	2014/15 \$
Drainage Redmayne Road Board Base Rate	98.47	100.22

- 2. Land Within the Inverurie Rating Area (Map I).
- Inverurie Maintenance Rate. Requested by developer of Inverurie Subdivision.

	2013/14 \$	2014/15 \$
Inverurie Maintenance Rate	-	-

## Targeted Rates Payable Where a Service is Provided or Available for Provision by Council

The following rates are payable on all rateable land where the service is provided or available to be provided. In the provision of water, sewerage and refuse disposal services these rates also apply to those non-rateable rating units as specified in Section 9 and Parts 1 and 2 of Schedule 1, Local Government (Rating) Act 2002. There are two categories for each rate - Residential and Non-Residential.

Non-residential means rateable land included in the Rating Information Database as rating units being used for Commercial, Industrial or Other purposes. Rest Homes, Hospitals, Schools, Kindergartens and Playcentres, Halls, Services and Sports facilities are included in the Non-residential category. Residential

- Multi Units are charged on the basis of SUIP.

	2013/14 \$	2014/15 \$
Water Base Rate	306.07	304.37
Sewerage Base Rate	201.11	204.69
Drainage Base Rate	105.70	107.28

The following differentials will be applied to these targeted rates:

- Water those rating units designated residential will meet 84% of the total water rate. Nonresidential rating units will meet 16%.
- Sewerage those rating units designated residential will meet 75% of the total sewerage rate. Non-residential rating units will meet 25%.
- Drainage those rating units designated residential will meet 75% of the total drainage rate. Non-residential rating units will meet 25%.

- All rateable land designated residential will be set a fixed charge for each of the water, sewerage and drainage rates.
- Vacant rating units which are able to be connected to a water, sewerage or drainage system but have not been connected will be charged half the amount of the above charge.
- All rateable land designated as non-residential will be set a fixed charge for each of the water, sewerage and drainage rates based on a range of capital values as follows:

		%
Less Than \$50,000	= Base Fixed Charge	-20
From \$50,001 - \$100,000	= Base Fixed Charge	100
\$100,001 - \$200,000	= Base Fixed Charge	+ 20
\$200,001 - \$400,000	= Base Fixed Charge	+ 40
\$400,001 - \$1,000,000	= Base Fixed Charge	+ 100
\$1,000,001 - \$3,000,000	= Base Fixed Charge	+ 200
\$3,000,001 - \$5,000,000	= Base Fixed Charge	+ 300
\$5,000,001+	= Base Fixed Charge	+ 400

Refuse Collection Rate is to fund the provision of refuse removal and kerbside recycling services in the serviced area. This targeted rate will be set by applying a fixed change for each rate on all rateable land within the serviced area which receives or is able to receive the service. Residential - Multi Units are charged on the basis of SUIP.

The *General Waste Management Rate* is 17% of the total solid waste service cost and is the education and administration service provided to all ratepayers. This rate is borne by all ratepayers. Differentials will be applied to these targeted rates as outlined on page 193. Each additional wheelie bin provided for refuse or recycling costs \$150 per annum.

	2013/14 \$	2014/15 \$
Refuse Collection Base Rate	169.22	168.73
Additional Wheelie Bin	150.00	150.00
General Waste Management Rate	30.56	32.39

## ADDITIONAL RATING POLICIES

In addition to the Policy and method of collecting rates as outlined above the following additional policies will also be applied.

#### Rating of Utilities

Utilities as specified in the Rating Information

Database will be charged only the following rates:

- General Rate
- Resource Management Rate
- Roading Rate
- Parks and Reserves Rate
- Cemeteries Rate
- Libraries Rate
- Pools Rate
- Regional Heritage Rate

All utilities are rated as industrial properties at their full capital value.

## Rating of Non-Rateable Land

Rating units which are deemed to be non-rateable under the Local Government (Rating) Act 2002 will be rateable for water, sewerage and refuse collection where these services are provided (Section 9 of that Act). These rating units will be assessed in the same manner as other ratepayers and according to their residential or non-residential status. Churches, community groups, residential homes and pensioner housing will be classified as residential for this purpose. All other non-rateable rating units will be classified as non-residential.

### Water Charge

Water user charges based on metered consumption may also be made for water consumed by rating units, other than private residential rating units. This targeted rate will be charged by invoice, on a three monthly basis.

#### Industrial

The maxiumum value on which an industrial property is rated is \$19,000,000.

## TOTAL RATES TO BE COLLECTED

Total increase in rates	2013/14 \$ GST inclusive	2014/15 \$ GST inclusive
General Rate	7,680,236	7,503,388
Resource Management	1,322,908	1,405,997
Roading	5,245,173	5,299,016
Parks and Reserves	5,983,035	6,176,220
Cemeteries	330,449	246,582
Libraries	4,167,164	4,257,286
Pools	1,815,029	1,902,512
Regional Heritage	786,180	811,124
Footpaths	1,706,198	1,728,165
Street Lighting	470,463	405,794
Transport	761,053	657,435
Sewerage	5,521,185	5,648,693
Drainage	2,861,492	2,918,323
Drainage - Makarewa	12,395	13,025
Drainage - Myross Bush	9,105	9,680
Drainage - Redmayne Road	3,151	3,307
Refuse Collection	3,584,847	3,600,069
General Waste Management	732,246	778,930
Water	7,121,738	7,116,073
Economic Development	345,000	345,000
Business Development	1,100,810	1,055,875
City Centre Rejuvenation	92,000	92,000
Community Centres		
• Awarua	3,300	3,480
• Makarewa	2,040	2,076
Myross Bush	15,420	15,600
• Otatara	18,900	19,020
Bluff Town Hall	9,799	10,772
Bluff Community Board	82,294	81,414
Net Rates	51,785,639	52,106,856

