



ATTACHMENTS

**Council Meeting
Under Separate Cover**

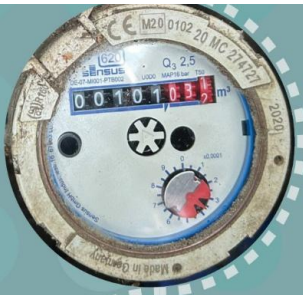
Wednesday, 25 March 2026

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Taking the journey
TOGETHER
Te haere tahi



2026-27 ANNUAL PLAN

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Mayor/CEO Message

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The 2026-27 financial year is one of change, delivery, and new horizons. As we navigate this new landscape for local government, our key priority is a substantial increase in community engagement and feelings of ownership and investment in council decision making. There's a lot we can be smarter about by working together.

A large part of that is a culture of delivery – that we do what we say we will. With that in mind, the year will be a busy one.

Our drinking, waste, and storm water functions will move from council to Southern Waters, a jointly owned entity with a singular focus – the delivery of safe, reliable and sustainable water services.

On 1 July 2027, we will transition 835 km of pipeline to the new entity – along with 15 treatment plants, 4 bore fields, 4 surface water takes, 18 treated water reservoirs and tank farms, 56 pump stations, and a skilled team of engineers, project managers, quality assurance specialists and other staff who plan, deliver, and maintain these assets.

The Water work programme will not slow down while the transition is underway, with drinking water pipe replacements programmed in addition to planning for increased capacity in Cromwell, Alexandra, and Clyde. The Omakau Treatment Plant will move from the design phase to construction in 2027; water treatment upgrades in Cromwell, Ranfurly, and Patearoa will be completed; and a review of services in Naseby and Roxburgh will be undertaken.

Although we did not choose to make this change, we have worked closely with partners to ensure it is the smoothest possible transition – and puts our community in the best position for the future.

Also focusing on delivery, the 26/27 Financial Year will deliver:

- Completion of the Little Valley Bridge long term resilience project, the replacement of Bridge 145 on Maniototo Road, and replacing a 930m section of Patearoa Rd.
- Planning for the Boundary Road waste and reuse facility in Alexandra and a district wide waste audit.
- Tree planting on State Highway 8 at the entrance to Alexandra and on Half Mile Reserve with the Haehaeata Trust, Playground renewals as programmed through the play strategy, and a detailed development plan for Cromwell Racecourse Reserve.
- Improvements to the Cromwell Pool, Alexandra Pool, and Ranfurly Pool – including investment in machinery, mechanical components, testing and water quality equipment, and pool toys and recreational items. This is in addition to new aquatic programmes to increase use of these facilities.
- The next steps of the 5 hectare Gair Avenue housing estate development, 50 hectare industrial land project in Bannockburn, the planning phase of the Cromwell Town Centre and Roxburgh Entertainment Centre, and the opening of the events centres in Cromwell and Manuherekia.
- Molyneux Stadium will receive \$370,000 of facility maintenance, with earthquake strengthening to follow – awaiting changes to relevant legislation. A newly built dog pound will be delivered in Cromwell, internal refurbishments and maintenance at Alexandra Memorial Theatre and the Tarbert St building, repairs to Vallance Cottage, and sealing and resurfacing taxi ways at Alexandra Airport.
- Divestment of some facilities identified previously – including the Ranfurly Service Centre.

A large amount of strategic work has been completed in recent years – including our District Vision, Regional Identity, Economic Development Strategy, Destination Management Plan, Library Strategy, Play Strategy, and Regional Waste Management and Minimisation Plan. The 26/27 year will see action on our

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community's suggestions for playgrounds, tourism, pop-up libraries, bins, compost, sustainability, and growing business through these plans. We will also complete several customer services enhancements aimed at raising our community satisfaction levels even higher.

New strategic initiatives include opening up the Rural Chapter of our District Plan, the Ranfurly Community Plan, an Unsealed Road Strategy, planning for new public toilet facilities, and plans for several of our local parks and reserves. We have one of the heaviest engagement calendars Central has ever seen – and hope to hear from more of the community than ever on these initiatives.

And on top of this, we will continue to look after 500ha of reserve land, 4 skateboard facilities, 2 pump tracks, 34 playgrounds, 12 cemeteries, 7000 trees, 1,930km of roads, 171 bridges, 198km of footpaths and greenways, 5,600 culverts, and 12,000 hectares of road reserve.

It is not business as usual, however. We are committed to do things differently – with a strong understanding of the level of reform on the horizon, and that our community just can't afford rates rises at the levels required without change. We continue to negotiate with both the government and local partners on a Regional Deal to open up opportunities for Central Otago, and to assess our finances line by line looking for savings, efficiencies, and new ways of delivering more affordably.

Ka pū te ruha, ka hao te rangatahi
As the old net withers, another is made

As always, we will undertake this work transparently and honestly together, to shape a Central Otago we're all proud to call home.

Tamah Alley
Central Otago Mayor

Peter Kelly
Central Otago Chief Executive

Our Planning Cycle

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Long-term Plan

The Long-term Plan sets out our strategic direction and work programme, usually for 10 years ahead, in this case through the next nine years. It outlines the service we will provide, the projects we will undertake, the cost of doing this, how it will be paid for and how we will measure the quality, and our effectiveness. The issues we face and the context, within which we work are continuously evolving. For this reason, the Long-term Plan is produced **every three years**.



Annual Report

At the end of **each financial year**, we produce an Annual Report. This sets out how we performed for the year compared to what we said we would do in our Long Term and Annual Plans. It lets you know what we delivered and analyses whether we met our budgets and performance targets.



Annual Plan

In each of the two years between Long-term Plans we produce an Annual Plan. The Annual Plan takes a fresh look at the budgets and work programmes that we planned for the year, according to the Long-term Plan, and considers whether adjustments are needed.

Defining our Place and Vision

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The Central Otago district, New Zealand’s most inland region, covers an area of 9,969km². Our district is further split into four electoral wards: Cromwell, Maniototo, Teviot Valley and Vincent.



We have one of the lowest population densities per square kilometre in New Zealand. However, we are growing; as of June 2024, our estimated usual resident population was 26,500 people, up 1.9% from the 2023 Census statistics, and is among the fastest growing districts in the country.

Our vision: Central Otago – Our Place in the World.

We now know that living well in Central Otago means being:

- Grounded in respect for the environment
- Advanced by increased economic prosperity
- Empowered by a robust social fabric
- Enriched by expressions of our culture

Our foundation – Central Otago – A World of Difference

Our regional identity is a definition of who we are, what we value and the kind of place we want Central Otago to be. Our shared values are the foundation; continuing to embrace and live by these values will help us live well here and realise our vision - the future we aspire to. Our community outcomes explores the vision in more detail and explains Council’s role.

<p>Making a difference We will inspire and lead others with our special point of difference</p>	<p>Respecting others We listen and are open to new ideas and different thinking</p>	<p>Adding value We always ask ourselves if there is a better way</p>
<p>Learning from the past We learn from past experiences with future generations in mind</p>	<p>Having integrity We seek to be open and honest</p>	<p>Embracing diversity We recognise differences and embrace diversity</p>
<p>Making a sustainable difference We make decisions in business with community in mind and in harmony</p>	<p>Protecting our rich heritage We protect and celebrate our rich heritage in landscapes, architecture,</p>	<p>Meeting our obligations We do the right thing by meeting our obligations locally and nationally</p>

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Opportunities for Māori to contribute to decision-making processes

Council values the deepening relationship with local iwi, Ngāi Tahu (Kāi Tahu), and is fostering a mutually beneficial partnership with our local rūnaka. These relationships contribute positively to Council's decision-making, cultural confidence and to broader outcomes for Central Otago.

Te Rūnanga o Moeraki, Kāti Huirapa Rūnaka ki Puketeraki, Te Rūnanga o Ōtākou and Hokonui Rūnanga (Kā Rūnaka) are the Otago-based Papatipu Rūnaka that represent mana whenua in the Central Otago District. Kā Rūnaka are supported by Aukaha, their regional consultancy.

Council has a formal partnership protocol with Aukaha. The purpose of the protocol is to establish an enduring relationship between Kāi Tahu, as represented by Te Rūnanga o Moeraki, Kāti Huirapa Rūnaka ki Puketeraki, Te Rūnanga o Ōtākou and Hokonui Rūnanga and the Central Otago District Council, for the operational interface between Aukaha and CODC.

The protocol respectfully meets any obligations to consult with Kāi Tahu under the Local Government Act 2002, and any other legislation within the jurisdiction of the Central Otago District Council, and broadly across the full suite of Council duties and functions.

Council is also a signatory to the Te Rōpū Taiao Governance Charter, a formal agreement between Otago rūnaka and Otago local authorities to work together at both a collective and individual Council level.

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Community Outcomes

Council’s mission is to support and enable a safe, healthy and thriving community and environment.

Council’s role is to provide leadership, good quality local infrastructure, public services and regulatory functions and to support local economic growth and development. When doing this, it is mindful of rising costs and aims to deliver its services well, with affordability in mind. It provides these services to meet the needs of the community as expressed in the following community outcomes:

 <p>RESPECT FOR THE ENVIRONMENT</p>	<p>INCREASED ECONOMIC PROSPERITY</p> 	 <p>ROBUST SOCIAL FABRIC</p>	<p>EXPRESSIONS OF CULTURE</p> 
<p>Central Otago is grounded in respect for, and protection of, the natural environment.</p> <p>A healthy and resilient natural environment is a prerequisite for peaceful enjoyment, active recreation and high-quality, productive enterprise.</p>	<p>Central Otago is advanced by increased economic prosperity so that people can afford to live a satisfying, healthy, fulfilling life, characterised by enjoying a good work/life balance.</p> <p>Investment in infrastructure, innovation and technologies that enhances productivity, provide employment and sustainable business opportunities.</p>	<p>Central Otago is empowered by a robust social fabric through a strong sense of safety, belonging and connection.</p> <p>Protecting a small-town feel, welcoming others, treating people fairly, being healthy and feeling safe are valued. Quality facilities and services and improved affordability is also important.</p>	<p>Central Otago is enriched by expressions of culture through its people and their creativity, valuing place and interaction with the landscape, acknowledging heritage and those who have gone before.</p> <p>Continuing to show respect for tradition, celebrating regional identity, and adopting progressive thinking to ensure an enriching and sustainable future for those who come next.</p>
<p>CODC provides this through district planning functions, water services, waste services, roading, regulatory functions, parks and reserves, cemeteries, provision of grants, policy advice, community development, regional identity, economic development, regional partnerships and destination management.</p>	<p>CODC provides for this through economic development, community development, welcoming communities, roading, planning, regulatory functions, property functions, waste management, water services, regional identify, destination management, Mayors Taskforce for Jobs and regional partnerships.</p>	<p>CODC provides for this through community development, roading, welcoming communities, parks and reserves, community facilities, advocacy, regulatory functions, waste services, elderly persons housing, regional identity, planning, economic development, pools, libraries, provision of grants, cemeteries, local democracy and destination management regional partnerships.</p>	<p>CODC provides for this through the provision of grants, District Plan provisions, property activity, libraries, roading, welcoming communities, parts and recreational spaces, community facilities, community development, regional identify, economic development, cultural partnerships, water, cemeteries, local democracy and destination management, regional partnerships.</p>

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Our Activities

This section provides an overview of the activities we will undertake over the next 12 months. The groups of activities incorporate the core services we deliver. We give consideration to how these services contribute to community well-being in our decision-making process.

Governance and Corporate Services provides the internal processes and support required for the organisation to carry out its activities.

Within each group of activities, you will find a description of each activity, what we have planned and why, what you can expect from us, and a breakdown of the costs involved.



Three Waters



Roding



Environment Services



Planning and Regulatory



Pools, Parks and Cemeteries



Property and Community Facilities



Service Centre and Libraries

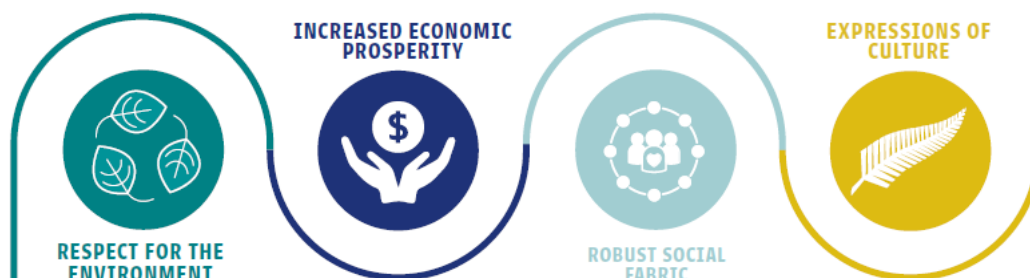


Community, Economic and Strategy Development



Governance and Corporate Services

All Activities contribute to the Community Outcomes



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Water Services



Water

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About our Activity

Our vision for water is to protect public health and the environment through the provision of safe, reliable and trustworthy water supplies.

National water reforms are continuing to evolve, and this has had a noticeable impact on the progress of some of our projects.

At the same time, work is underway to establish a Council Controlled Organisation (CCO) to deliver water services in Central Otago, Gore and Clutha districts. This new organisation will help ensure a consistent and coordinated approach to water service planning and delivery across the three districts.

Council provides potable water to properties within eight water schemes in the townships of Pisa, Cromwell, Clyde / Alexandra, Roxburgh, Omakau, Naseby, Ranfurly, and Patearoa.

This includes:

- 11,022 drinking water connections
- 8 water treatment plants
- 4 bore fields, 4 surface water takes
- 18 treated water reservoirs and tank farms
- 16 pumpstations
- 472km of pipeline

Key Projects/Goals for 2026/27:

Council has increased development engineering resourcing within the Three Waters activity to improve responsiveness to developers and their agents, and to ensure that infrastructure upgrades are timed to meet the needs of future growth demand.

Under the New Zealand Drinking Water Quality Assurance Rules, it is now illegal to take water from fire hydrants to fill tankers. Council will continue its program in constructing dedicated bulk water supply points across the district to minimise the risk to the public water supplies and provide appropriate cost recovery

Alexandra/Clyde/Cromwell

- Council has adopted new spatial plans for Cromwell, Clyde, and Alexandra and new water infrastructure will be required to service the significant growth occurring in these areas. As well as new infrastructure, some of the existing pipe networks, reservoirs, treatment plants and pump assets will need to be replaced or upgraded to provide increased capacity to service this growth. The costs of work to service growth are intended to be recovered from development contributions where appropriate.

Cromwell/Ranfurly/Patearoa

- Treatment upgrades in Cromwell, Ranfurly and Patearoa are on target to be completed in the 2025/2026 period.

Omakau/Ophir

- Design work for upgrade of the Omakau treatment plant will commence in 2025/26, with construction underway in 2026/27.

Naseby/Roxburgh

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- A review of the Naseby and Roxburgh treatment plants is being undertaken in 2025. Lower cost solutions will be implemented in 2026/27, with any large investment requirements included in the 2027 Water Services Strategy.

Cromwell/Bannockburn/Ripponvale/Pisa

- Growth in Cromwell, hydraulic models have identified that there are anticipated capacity issues in Bannockburn, Ripponvale, and Pisa areas. Upgrades to reservoirs and pipes to service the Bannockburn area will commence in 2025/26 and continue into 2026/27. Replacing and increasing pipe sizes will continue within the Ripponvale area. Design of increased pipe capacity to Pisa will continue, along with securing the necessary agreements so that construction can commence in following years.

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What you can expect from us - Water

Community outcome	Our objective level of service	DIA Mandatory measure	How we measure success	Our aim years 1-2	Our aim years 3-9
Increased Economic Prosperity Robust Social Fabric Expressions of Culture	Accessibility – there is adequate infrastructure and capacity to service planned growth needs. Environment and sustainability – water demand is managed to minimise the impact on the environment, reduce energy consumption, and leakage is managed appropriately.	✓	The percentage of real water loss from the network reticulation system (leaks, metering inaccuracies)	Target current annual real losses from the networked reticulation system ≤ 30% of water produced	As Council will cease providing water services after 30 June 2027, no targets apply for the remainder of this LTP
Sustainable Environment Respect for the Environment Robust Social Fabric Expressions of Culture	Resilience and reliability – water supplies are resilient to frequent natural events, adequate response plans are in place for infrequent events, and water supply is reliable at a consistently adequate pressure and flow	✓	Fault response time to urgent callouts: • Attendance	Target median time to get to site ≤ 1 hour	
			• Resolution	Target median time to resolve ≤ 6 hours	
		✓	Fault response time to non-urgent callouts: • Attendance	Target median time to get to site ≤ 4 days	
			• Resolution	Target median time to resolve ≤ 5 days	

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Community outcome	Our objective level of service	DIA Mandatory measure	How we measure success	Our aim years 1-2	Our aim years 3-9
Increased Economic Prosperity Robust Social Fabric	Aesthetics - the water is clean in appearance, good to taste and has no smell	✓	Total number of customer complaints for: • Water clarity • Water taste • Water Odour • Water pressure and flow • Continuity of water supply • Responses to water service requests	≤ 20 per 1,000 connections	As Council will cease providing water services after 30 June 2027, no targets apply for the remainder of this LTP
Respect for the Environment		✓	The average consumption of water per day per resident	To maintain water demand at < 600L/person/day	
Increased Economic Prosperity Robust Social Fabric	Safe and healthy - the water is safe to drink	✓	Lake Dunstan Water Supply (Large Supply - >500 people)		
			Bacteriological Compliance		
			h) T3 Bacterial Rules	Compliant	
			j) D3.29 Microbiological Monitoring Rule	Compliant	
			Protozoal Compliance		
			i) T3 Protozoa Rules	Compliant	
			Cromwell Water Supply (Large Supply - >500 people)		
			Bacteriological Compliance		
			h) T3 Bacterial Rules	Compliant	
			j) D3.29 Microbiological Monitoring Rule	Compliant	
			Protozoal Compliance		
					As Council will cease providing water services

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Community outcome	Our objective level of service	DIA Mandatory measure	How we measure success	Our aim years 1-2	Our aim years 3-9
			i) T3 Protozoa Rules	Compliant	after 30 June 2027, no targets apply for the remainder of this LTP
			Omakau/Ophir Water Supply (Medium Supply - 101- 500 people)		
			Bacteriological Compliance		
			c) T2 Treatment Monitoring Rules	Compliant	
			f) T2 Chlorine Rules	Compliant	
			g) D2.1 Distribution System Rules	Compliant	
			Protozoal Compliance		
			c) T2 Treatment Monitoring Rules	Compliant	
			d) T2 Filtration Rules	Compliant	
			e) T2 UV Rules	Compliant	
			Ranfurly Water Supply (Large Supply - >500 people)		
			Bacteriological Compliance		
			h) T3 Bacterial Rules	Compliant	
			j) D3.29 Microbiological Monitoring Rule	Compliant	
			Protozoal Compliance		
			i) T3 Protozoa Rules	Compliant	As Council will cease providing water services after 30 June 2027, no
			Naseby Water Supply (Medium Supply - 101- 500 people)		

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Community outcome	Our objective level of service	DIA Mandatory measure	How we measure success	Our aim years 1-2	Our aim years 3-9
			Bacteriological Compliance		targets apply for the remainder of this LTP
			c) T2 Treatment Monitoring Rules	Compliant	
			f) T2 Chlorine Rules	Compliant	
			g) D2.1 Distribution System Rules	Compliant	
			Protozoal Compliance		
			c) T2 Treatment Monitoring Rules	Compliant	
			d) T2 Filtration Rules	Compliant	
			e) T2 UV Rules	Compliant	
			Roxburgh Water Supply (Large Supply - >500 people)		
			Bacteriological Compliance		
			h) T3 Bacterial Rules	Compliant	
			j) D3.29 Microbiological Monitoring Rule	Compliant	
			Protozoal Compliance		
			i) T3 Protozoa Rules	Compliant	
			Patearoa Water Supply (Medium Supply - 101- 500 people)		As Council will cease providing water services

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Community outcome	Our objective level of service	DIA Mandatory measure	How we measure success	Our aim years 1-2	Our aim years 3-9
			Bacteriological Compliance		after 30 June 2027, no targets apply for the remainder of this LTP
			c) T2 Treatment Monitoring Rules	Compliant	
			f) T2 Chlorine Rules	Compliant	
			g) D2.1 Distribution System Rules	Compliant	
			Protozoal Compliance		
			c) T2 Treatment Monitoring Rules	Compliant	
			d) T2 Filtration Rules	Compliant	
			e) T2 UV Rules	Compliant	
			Pisa Village Water Supply (Large Supply - >500 people)		
			Bacteriological Compliance		
			h) T3 Bacterial Rules	Compliant	
			j) D3.29 Microbiological Monitoring Rule	Compliant	
			Protozoal Compliance		
			i) T3 Protozoa Rules	Compliant	

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2025/26 LTP Yr 1 \$000	Prospective Funding Impact Statement Water Supply	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
OPERATING			
Sources of operating funding			
-	General rates, uniform annual general charges, rates penalties	-	-
10,297	Targeted rates	11,704	11,882
-	Subsidies and grants for operating purposes	-	-
33	Fees and charges	30	19
3,748	Internal charges and overheads recovered	4,628	4,073
33	Local authorities fuel tax, fines, infringement fees, and other receipts	30	61
14,111	Total sources of operating funding	16,393	16,035
Applications of operating funding			
5,862	Payments to staff and suppliers	7,711	6,442
2,358	Finance costs	2,544	3,096
3,719	Internal charges and overheads applied	3,582	4,083
-	Other operating funding applications	-	-
11,939	Total applications of operating funding	13,838	13,621
2,171	Surplus (deficit) of operating funding	2,555	2,415
CAPITAL			
Sources of capital funding			
-	Subsidies and grants for capital expenditure	-	-
3,036	Development and financial contributions	2,931	3,060
18,076	Increase (decrease) in debt	9,008	5,334
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
21,112	Total sources of capital funding	11,939	8,393
Applications of capital funding			
Capital expenditure			
9,315	- to meet additional demand	5,375	3,060
10,370	- to improve the level of service	6,606	4,733
6,159	- to replace existing assets	5,509	4,328
(2,561)	Increase(decrease) in reserves	(2,996)	(1,313)
-	Increase (decrease) in investments	-	-
23,283	Total applications of capital funding	14,494	10,808
(2,171)	Surplus (deficit) of capital funding	(2,555)	(2,415)
-	Funding balance	-	-
4,387	Depreciation (not included in above FIS)	4,676	4,798
3,416	*Volumetric Charges for water (included in Targeted Rates)	5,453	5,453

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Wastewater

About our Activity

Our vision for wastewater is to protect public health and the environment through the provision of safe, reliable and trustworthy wastewater systems.

National water reforms are continuing to evolve, and this has had a noticeable impact on the progress of some of our projects. We're currently waiting on further guidance from central government around wastewater treatment standards and design expectations. These will play a key role in shaping how we treat and discharge wastewater in the future.

At the same time, work is underway to establish a Council Controlled Organisation (CCO) to deliver water services in Central Otago, Gore and Clutha districts. This new organisation will help ensure a consistent and coordinated approach to water service planning and delivery across the three districts.

Council's wastewater service enables the collection, conveyance, treatment and disposal of wastewater within seven schemes across the district. Each scheme pumps, reticulates and treats the wastewater generated by households, businesses and industrial processes. This is provided through:

- 9,592 connections
- 7 treatment plants
- 40 pump stations
- 288km of pipeline

Wastewater service is provided to properties within in the townships of Cromwell (including Bannockburn, Pisa and Lowburn, Alexandra (including part of Clyde), Roxburgh, Lake Roxburgh Village, Omakau, Naseby, and Ranfurly.

Key Projects/Goals for 2026/27:

The proposed new national wastewater performance standards are expected to result in changes to the discharge standards and disposal of discharges.

There will also be significant increased reporting requirements and improved public access to test results. This information will require a third-party annual audit. From 1 July 2025, this work will be undertaken by council staff instead of being contracted out. The savings from resourcing this work internally will be used to fund the additional monitoring required. The Local Government Water Services Act makes changes to the Resource Management Act (RMA) to implement the proposed national environment performance standards. The new standards, anticipated by late 2025, will significantly influence future approaches to wastewater treatment and discharge.

Alexandra/Clyde/Cromwell

- Council has adopted new spatial plans for Cromwell, Clyde, and Alexandra and new wastewater infrastructure will be required to service the significant growth occurring in these areas. As well as new infrastructure, the existing pipe networks, treatment plants, and pump assets will need to be replaced or upgraded to provide increased capacity to service this growth. The costs of work to service growth are intended to be recovered from development contributions where appropriate

Alexandra

- The Alexandra wastewater treatment has a single processing line which consists of an activated sludge reactor, a clarifier, and UV treatment. This plant is nearing the end of its life and has a high risk of breakdowns occurring. There is only 8 hours of storage available in the network, with no

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alternative treatment option available. Breakdowns result in non-compliant discharges to the Clutha Matau River. A significant upgrade is required to duplicate the existing process and then renew the existing infrastructure to provide increased capacity and resilience to plant outages.

Omakau

- The Omakau wastewater ponds are located in a flood zone and have been inundated twice in the last five years. An alternative location for treatment of wastewater is required for Omakau. The proposed environment performance standards would enable a standardised factory-built treatment plant in shipping containers to be used, with a continued discharge to river at a significantly reduced cost. We anticipate that monitoring will be more stringent with fortnightly and monthly monitoring required instead of monthly and quarterly.

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What you can expect from us – Wastewater

Community outcome	Our objective level of service	DIA Mandatory measure	How we measure success	Our aim years 1-2	Our aim years 3-9
Increased Economic Prosperity Robust Social Fabric	Aesthetics - odour from facilities and air valves is managed to acceptable limits	✓	Total number of complaints for: <ul style="list-style-type: none"> • Odour • Faults • Blockages • Response to wastewater service requests 	Total number of complaints ≤ 14 per 1,000 connections	As Council will not be providing the wastewater service beyond 30 June 2027 there are no relevant targets for the provision of wastewater services for the remaining period of this LTP.
Respect for the Environment Robust Social Fabric	Environment and sustainability – wastewater is managed to minimise the impact on the environment, reduce energy consumption Safe and healthy - wastewater discharges meet consent requirements	✓	Compliance with discharge consents	Abatement notices - 3 Infringement notices - 0 Enforcement Orders - 0 Convictions - 0	
			Fault response times: <ul style="list-style-type: none"> • Attendance • Resolution 	Target median time to get to site ≤ 1 hour Target median time to resolve the problem ≤ 6 hours	
Robust Social Fabric Respect for the Environment	Resilience and reliability – wastewater networks are resilient to frequent natural events, with adequate response plans in place Accessibility – there is adequate infrastructure and capacity to service planned growth needs	✓	Number of dry weather sewerage overflows from sewerage scheme	Number of dry weather sewerage overflows 4 per 1,000 connections	

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2025/26 LTP Yr 1 \$000	Prospective Funding Impact Statement Wastewater	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
OPERATING			
Sources of operating funding			
-	General rates, uniform annual general charges, rates penalties	-	-
9,537	Targeted rates	9,881	10,670
-	Subsidies and grants for operating purposes	-	-
129	Fees and charges	168	110
-	Internal charges and overheads recovered	-	-
219	Local authorities fuel tax, fines, infringement fees, and other receipts	187	192
9,886	Total sources of operating funding	10,235	10,972
Applications of operating funding			
3,594	Payments to staff and suppliers	3,989	4,024
1,737	Finance costs	1,523	1,871
1,739	Internal charges and overheads applied	2,147	1,889
-	Other operating funding applications	-	-
7,069	Total applications of operating funding	7,659	7,785
2,817	Surplus (deficit) of operating funding	2,576	3,187
CAPITAL			
Sources of capital funding			
-	Subsidies and grants for capital expenditure	-	-
2,132	Development and financial contributions	1,932	2,152
5,110	Increase (decrease) in debt	11,521	5,951
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
7,243	Total sources of capital funding	13,453	8,103
Applications of capital funding			
Capital expenditure			
759	- to meet additional demand	2,979	2,845
3,610	- to improve the level of service	7,318	4,797
6,237	- to replace existing assets	8,152	4,274
(546)	Increase(decrease) in reserves	(2,421)	(626)
-	Increase (decrease) in investments	-	-
10,059	Total applications of capital funding	16,028	11,290
(2,817)	Surplus (deficit) of capital funding	(2,576)	(3,187)
-	Funding balance	-	-
4,309	Depreciation (not included in above FIS)	3,692	4,600

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Stormwater

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About our Activity

Our vision for stormwater is to protect public health and the environment through the provision of safe, reliable and trustworthy stormwater systems.

National water reforms are continuing to evolve, and this has had a noticeable impact on the progress of some of our projects. Recent legislative changes have placed greater emphasis on stormwater services, with a focus on integrated management approaches to address challenges such as flooding and contaminant discharge.

At the same time, work is underway to establish a Council Controlled Organisation (CCO) to deliver water services in Central Otago, Gore and Clutha districts. This new organisation will help ensure a consistent and coordinated approach to water service planning and delivery across the three districts.

The stormwater activity enables the collection, conveyance, and disposal of stormwater that runs off roads, roofs, and driveways. Cromwell, Alexandra, Ranfurly, and Roxburgh, have reticulated stormwater systems to manage drainage and prevent flooding. Stormwater in these towns is conveyed directly to waterways using piped infrastructure, natural water courses and open channels. The remaining towns have mud tanks connected to soak pits, or open channels, with culverts across roads.

Stormwater services are provided through:

- 75km of pipeline
- 4.5km of open drains

Key Projects/Goals for 2026/27:

The Local Government Water Services Act 2025 requires councils to create Stormwater Network Risk Management Plans for public stormwater systems. To meet this requirement, Council will roll out a programme to develop these plans, ensure they're approved within the required timeframes, and put them into action to help protect our communities and environment from stormwater-related risks.

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What you can expect from us – Stormwater

Community outcome	Our objective level of service	DIA Mandatory measure	How we measure success	Our aim years 1-2	Our aim years 3-9
Respect for the Environment	Environment and sustainability – stormwater is managed to minimise the impact on the environment, discharges meet consent requirements	✓	Compliance with discharge consents	Abatement notices - 0 Infringement notices - 0 Enforcement orders - 0 Convictions - 0	As Council will not be providing the stormwater service beyond 30 June 2027 there are no relevant targets for the provision of stormwater services for the remaining period of this LTP.
Robust Social Fabric Increased Economic Prosperity Expressions of Culture	Resilience and reliability – stormwater networks are resilient to frequent natural events, with adequate response plans in place to manage infrequent events. Accessibility – there is adequate infrastructure and capacity to service planned growth needs	✓	Number of flooding events that occurred	Number of flooding events that occurred < 3 (have compared to others in the regional and even changing this to 3 is at low end)	
Robust Social Fabric Increased Economic Prosperity Expressions of Culture	Safe and healthy - homes are not flooded		Number of habitable floors affected in flooding events	Target number of habitable floors affected ≤ 1 per 1,000 properties per flood event	
Robust Social Fabric Increased Economic Prosperity Expressions of Culture	Resilience and reliability – stormwater networks are resilient to frequent natural events, with adequate response plans in place to manage infrequent events		Response time to attend flood events Number of complaints received about stormwater performance	Target median time to get to site ≤ 2 hours Total number of customer complaints ≤ 5 per 1,000 properties	

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2025/26 LTP Yr 1 \$000	Prospective Funding Impact Statement Stormwater	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
OPERATING			
Sources of operating funding			
-	General rates, uniform annual general charges, rates penalties	-	-
139	Targeted rates	140	21
-	Subsidies and grants for operating purposes	-	-
-	Fees and charges	-	-
-	Interest and dividends from investments	-	-
-	Internal charges and overheads recovered	-	-
208	Local authorities fuel tax, fines, infringement fees, and other receipts	102	195
347	Total sources of operating funding	242	215
Applications of operating funding			
117	Payments to staff and suppliers	196	266
-	Finance costs	-	7
199	Internal charges and overheads applied	246	217
-	Other operating funding applications	-	-
317	Total applications of operating funding	442	490
30	Surplus (deficit) of operating funding	(200)	(274)
CAPITAL			
Sources of capital funding			
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
-	Increase (decrease) in debt	-	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
-	Total sources of capital funding	-	-
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
493	- to replace existing assets	983	727
(463)	Increase(decrease) in reserves	(1,183)	(1,002)
-	Increase (decrease) in investments	-	-
30	Total applications of capital funding	(200)	(274)
(30)	Surplus (deficit) of capital funding	200	274
-	Funding balance	-	-
717	Depreciation (not included in above FIS)	743	714

This table has rounding (+/- 1)

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Roading



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Roading

About our Activity

We work to ensure an efficient, fully accessible, safe network of roads and footpaths for our Central Otago community, to enable the movement of goods, people and services across our district.

These are essential for our social, cultural and economic well-being, and we are committed to being innovative and environmentally conscious in our service delivery.

We currently have 1,930km of roads, with 1,764km of rural roads and 166km of urban streets; 72% of our roads are unsealed, a total length of 1,388km.

We have 171 bridges (including four footbridges maintained by Council), 198km of footpaths and greenways and just over 5,600 culverts. These roading assets are contained in close to 12,000 hectares of road reserve across the district, 3,800 hectares of which has formed and maintained carriageway.

The Central Otago District manages its roading network to provide transport services that support the community, focusing on delivering value for money, integrated and fit-for purpose services that are environmentally conscious, innovative, legally compliant, and equitable for current and future generations.

The 2025 Long Term Plan prioritises core maintenance and renewals to ensure the continued safety and functionality of the roading network while maintaining service affordability.

Our district boasts one of New Zealand's most cost-efficient roading networks, evidenced by low costs per kilometre and per vehicle kilometre travelled.

Key Projects/Goals for 2026/27:

Bridges

- Following on from the timber component replacement in 2025/2026 one of our key projects will be the pile strengthening of the Little Valley Bridge in Alexandra. The completion of this project will provide long term resilience for a strategic bridge in the district.
- The replacement of Bridge 145 on Maniototo Road will commence in 2025/26 with completion in 2026/27. This bridge was damaged by flooding in 2021 and will see the removal of a leased Bailey bridge that has been in place since this occurred.
- These will be the first significant projects completed as part of our network bridge strategy in the 10-year programme of bridge replacements across the network. In addition, there will also be continued focus and investment in bridge maintenance to extend the life of our existing bridge assets.

Sealed Pavement Renewals

- A 930m section of Patearoa Road between Gimmerburn, Waipiata and Kokonga Roads have been identified for reconstruction in 2026/27. This section of road has been deteriorating for some time and is now due for replacement. Work will include drainage improvements, pavement construction/widening and sealing.

Unsealed Road Strategy

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- We are seeing increasing demands on our unsealed network including higher productivity agricultural activity and change in use and expectations of our track network. Development of an unsealed road strategy will occur in 2026/27. This will define levels of service and investment on all unsealed roads including tracks.

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What you can expect from us – Roading

Community outcome	Our objective level of service	DIA Mandatory measure	How we measure success	Our aim Years 1-2	Our aim years 3-9
Increased Economic Prosperity Robust Social Fabric	Provide an efficient roading network		Average length of time to issue a consent for access to a road	≤ 2 days	≤ 2 days
		✓	The average quality of ride on the sealed road network, measured by smooth travel exposure	Smooth Travel Exposure ≥ 90%	Smooth Travel Exposure ≥ 90%
		✓	Percentage of sealed local road network that is resurfaced	> 3.9% of sealed road length resurfaced per annum	> 3.9% of sealed road length resurfaced per annum
		✓	Number of service requests from customers responded to within 10 days	≥ 90%	≥ 90%
Robust Social Fabric	Provide a safe roading network	✓	Change from previous year in number of fatalities and serious injury crashes on local roading network	Stable or decreasing trend	Stable or decreasing trend
Respect for the Environment	Provide a fully accessible roading network	✓	The percentage of footpaths that fall within the Council's level of service standard for the condition of footpaths	>65%	>65%

		UKAF I	
2025/26 LTP Yr 1 \$000	Prospective Funding Impact Statement Roading	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
OPERATING			
Sources of operating funding			
8,610	General rates, uniform annual general charges, rates penalties	8,950	9,174
-	Targeted rates	-	-
2,671	Subsidies and grants for operating purposes	2,923	2,923
61	Fees and charges	63	63
1,725	Internal charges and overheads recovered	1,785	1,785
468	Local authorities fuel tax, fines, infringement fees, and other receipts	456	483
13,536	Total sources of operating funding	14,177	14,427
Applications of operating funding			
6,092	Payments to staff and suppliers	6,068	6,058
205	Finance costs	72	184
2,638	Internal charges and overheads applied	2,899	2,789
-	Other operating funding applications	-	-
8,936	Total applications of operating funding	9,039	9,032
4,599	Surplus (deficit) of operating funding	5,139	5,395
CAPITAL			
Sources of capital funding			
3,856	Subsidies and grants for capital expenditure	4,536	3,773
240	Development and financial contributions	244	244
3,556	Increase (decrease) in debt	(429)	(429)
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
7,652	Total sources of capital funding	4,350	3,588
Applications of capital funding			
Capital expenditure			
486	- to meet additional demand	602	404
206	- to improve the level of service	189	124
7,264	- to replace existing assets	8,745	7,212
4,296	Increase(decrease) in reserves	(46)	1,243
-	Increase (decrease) in investments	-	-
12,251	Total applications of capital funding	9,489	8,983
(4,599)	Surplus (deficit) of capital funding	(5,139)	(5,395)
-	Funding balance	-	-
8,351	Depreciation (not included in above FIS)	9,340	9,538

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Environmental Services

Environmental Services

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About our Activity

Working together, Council and the community can achieve more effective and efficient waste management and minimisation across the district.

Our vision for the future is:

"Central Otago is working towards becoming a low-emissions, low-waste district built upon a circular economy."

Our goals are to improve the efficiency of resource use and reduce the harmful effects of waste. We work alongside our community to deliver effective and efficient waste management services and promote waste minimisation.

Council delivers a range of waste management and minimisation services across the district.

These include:

- Kerbside collections for refuse, mixed recycling, glass, and combined food and greenwaste
- Recycling drop-off containers
- Operation of four transfer stations
- Processing and disposal of collected materials
- Waste minimisation education and behaviour change programmes

Supporting Sustainability

Council's sustainability vision is:

"A great place to live, work and play, now and into the future."

Our Environmental Services team leads this work and supports the organisation in achieving the following goals:

- Being customer friendly, with enabling policies and appropriate infrastructure
- Supporting improvement and diversification of skills, industries, and experiences
- Delivering Council services while managing environmental impacts
- Enabling development while managing its environmental effects
- Providing affordable and equitable services that promote community well-being
- Managing change while protecting and enhancing our culture, heritage, and landscape

Key Projects/Goals for 2026/27:

- Work in 2026/27 will continue to progress key waste projects that support the Waste Management and Minimisation Plan 2024–2030 and ensure services remain fit for a growing district.
- Council's organics processing facility project will continue through site selection and consenting during 2025/26–2026/27, with a view to begin procurement later in the 2026/27 year. The facility will provide a local solution for processing food and garden waste, reducing material sent to landfill and supporting more sustainable waste practices.
- Council will also consider what Resource Recovery will look like for Central Otago, including planning for implementation at the Boundary Road site in Alexandra.

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- Work will continue improving the district's transfer stations, with a focus in 2026/27 on detailed design, costing, and preparation for construction to enhance site safety, efficiency, and user experience.
- Council will also consider implementation of the Community Waste Minimisation Grants, supporting local projects that reduce waste, encourage reuse and recycling, and help foster a culture of waste minimisation across Central Otago communities.
- Management of closed landfill sites will remain an ongoing priority. Council will continue environmental monitoring and implement actions identified through the consent renewal and risk assessment work completed in 2025/26. Groundwater sampling and site inspections will be carried out, followed by preparation of the annual monitoring report.
- A district-wide audit of waste will be completed during the year. This will provide an updated picture of the composition of waste in Central Otago and allow Council to assess how recent service changes have improved diversion from landfill. The results will inform future planning, education initiatives, and ongoing service development.
- Council will continue to support waste education and outreach across a wide range of groups, including schools, community organisations, and local events. These programmes aim to raise awareness, build understanding of waste issues, and encourage positive behaviour change toward waste reduction and resource recovery.
- Regional collaboration on waste will continue to develop in 2026/27 as Otago councils implement the Regional Action Plan and infrastructure roadmap. This work will focus on delivering shared regional initiatives, aligning data and service planning, and identifying opportunities for joint investment in future infrastructure. Council will contribute to this work through active participation and collaboration with partner councils and the Regional Waste Officer.
- Together, these projects will strengthen the district's waste infrastructure and services, improve environmental outcomes, and support a more sustainable approach to managing waste across Central Otago.

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What you can expect for us – Environmental Services

Community outcome	Our objective level of service	How we measure success	Our aim years 1-2	Our aim years 3-9
Respect for the Environment	Improving the Efficiency of Resource Use	Total amount of waste to landfill per rateable property	Incremental year-on-year reduction	Incremental year-on-year reduction
Robust Social Fabric	Provide compliant waste systems and facilities	Compliance with resource consents for transfer stations, closed and operational landfills	> 90% compliance	> 90% compliance

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2025/26 LTP Yr 1 \$000	Prospective Funding Impact Statement Environmental Services	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
OPERATING			
Sources of operating funding			
-	General rates, uniform annual general charges, rates penalties	-	-
6,403	Targeted rates	6,786	7,164
-	Subsidies and grants for operating purposes	-	-
652	Fees and charges	2,696	624
-	Internal charges and overheads recovered	-	-
1,992	Local authorities fuel tax, fines, infringement fees, and other receipts	456	2,116
9,047	Total sources of operating funding	9,938	9,905
Applications of operating funding			
7,626	Payments to staff and suppliers	8,476	8,012
255	Finance costs	238	371
521	Internal charges and overheads applied	640	573
-	Other operating funding applications	-	-
8,402	Total applications of operating funding	9,354	8,956
644	Surplus (deficit) of operating funding	584	949
CAPITAL			
Sources of capital funding			
1,250	Subsidies and grants for capital expenditure	1,971	-
-	Development and financial contributions	-	-
1,100	Increase (decrease) in debt	3,729	757
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
2,350	Total sources of capital funding	5,700	757
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	10	-
50	- to improve the level of service	361	247
3,116	- to replace existing assets	5,478	1,168
(172)	Increase(decrease) in reserves	434	291
-	Increase (decrease) in investments	-	-
2,994	Total applications of capital funding	6,284	1,706
(644)	Surplus (deficit) of capital funding	(584)	(949)
-	Funding balance	-	-
454	Depreciation (not included in above FIS)	428	682

This table has rounding (+/- 1)

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Planning and Regulatory

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Planning and Regulatory

About our Activity

Regulatory: Our regulatory services play a crucial role in safeguarding public safety and the environment, minimising potential nuisances, and ensuring that our community adhere to their legal obligations. We provide these services through various methods, including processing building consent and alcohol licence applications. We also oversee and audit registered food businesses and ensure dogs are registered and kept under control.

Planning: In terms of planning, we are responsible for the processing of resource consents and developing, reviewing, and managing the District Plan. This District Plan serves as the guiding framework for processing resource consents.

Additionally, we monitor the compliance with resource consent conditions and District Plan provisions to ensure that environmental impacts are properly managed.

The activities of the service include:

- Alcohol Licensing
- Building Control
- Dog Control
- Environmental Health
- Planning
- Noise Control

Key Projects/Goals for 2026/27:

Planning

- In 2026/27 the Planning team will maintain core service delivery while positioning Council to respond to national reform. Central government changes, including progression of Resource Management Act replacements, will be monitored and submissions prepared to reflect Central Otago interests. As new or amended National Policy Statements and National Environmental Standards are confirmed, implications will be assessed, required plan changes scheduled, and clear implementation guidance provided for staff and applicants.
- Once national settings are settled, the Policy work programme will be recalibrated to confirm priorities, sequencing, and resourcing. A key workstream is the Rural Chapter review, with confirmation of an Issues and Options paper informed by prior stakeholder and community engagement, subject to final policy direction. A targeted Hazard Plan Change may be prioritised to strengthen provisions and mapping, and LIM processes will be refined to ensure accurate, current, and consistently disclosed hazard information.
- Practice improvement will continue through updated templates, checklists, and staff training aligned with legislative change. Operationally, statutory performance for resource consents will be maintained, with quality supported through early triage, strengthened pre-application advice, and clearer, implementable conditions.
- Where applicable, planning input will support Regional Deal workstreams to align with local planning objectives and infrastructure priorities.

Regulatory

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- In 2026/27 Regulatory Services will safeguard community health, safety, and amenity while meeting statutory obligations efficiently.
- Building Control will maintain national accreditation, manage consent processing and inspections within statutory timeframes, and improve audit readiness through clearer guidance, consistent conditions, and targeted quality assurance.
- Environmental Health will continue to oversee food safety, alcohol licensing, public health, and noise control, with risk-based verification and proactive engagement to lift compliance.
- Animal Control will sustain education and enforcement under the Dog Control Act, with emphasis on registration, responsible ownership, and timely incident response. Bylaw enforcement will remain consistent across parking, signage, and local nuisance provisions, supporting fair use of public spaces.
- Compliance and assurance activities will prioritise Building Warrant of Fitness audits, pool barrier inspections, and follow-up actions where risk is highest. Data quality and reporting will be strengthened to provide accurate, timely insights for elected members and managers, including trends in volumes, processing performance, and compliance outcomes.
- Implementation of Objective Build as the building consent management system will modernise digital lodgement and case management. Key outcomes include end-to-end online consenting, standardised workflows, integrated inspections scheduling, and improved document control. Staff training and change management will support consistent use of templates and conditions, while the customer portal will provide clearer status visibility and reduce avoidable requests for information. Performance dashboards will enable real-time monitoring of statutory timeframes and quality checkpoints.

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What can you expect from us – Planning and Regulatory

Community outcome	Our objective level of service	How we measure success	Our aim years 1-2	Our aim years 3-9
Planning				
Increased Economic Prosperity	To enable people to develop their land in an appropriate way through a streamlined and cost-effective consent process	Customer satisfaction with resource consent process in customer survey	Maintain customer satisfaction ≥ 75%	Maintain customer satisfaction ≥ 75%
Respect for the Environment		Resource consents processed within statutory timeframes	Resource consents processed within statutory timeframe ≥ 95%	Resource consents processed within statutory timeframe ≥ 95%
Expressions of Culture				
Building Services				
Robust Social Fabric	To enable customers to build in an appropriate way through a timely consent process	Percentage of building consents issued within the statutory timeframe	To achieve ≥ 97% of building consents issued within the 20 working day statutory timeframes	To achieve ≥ 97% of building consents issued within the 20 working day statutory timeframes
Expressions of Culture				
Robust Social Fabric	To provide customers with LIM reports and a timely service	Percentage of LIMs issued within the statutory timeframe	To achieve ≥ 99% of LIMs issued within the 10 working day statutory timeframes NB This includes 5 day urgent LIM requests	To achieve ≥ 99% of LIMs issued within the 10 working day statutory timeframes
Environmental Health				
Increased Economic Prosperity	To assist food business operators to meet their obligation of selling safe and suitable food. This will be achieved through education and verifying and enforcing the requirements of the Food Act 2014	Percentage of applications for the registration of food businesses completed within 10 working days	To Achieve ≥ 90% of applications for the registration of food businesses are completed within 10 working days	To Achieve ≥ 90% of applications for the registration of food businesses are completed within 10 working days
Robust Social Fabric				

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Community outcome	Our objective level of service	How we measure success	Our aim years 1-2	Our aim years 3-9
		Percentage of food business verifications carried out within the required Food Act 2014 performance-based verification frequency	To achieve ≥ 90% of food business verifications being carried out within the required Food Act 2014 performance-based verification frequency	To achieve ≥ 90% of food business verifications being carried out within the required Food Act 2014 performance-based verification frequency
		Percentage of corrective action requests and improvement notices resulting from non-conformances/compliances are completed within the specified period	To achieve ≥ 90% of corrective action requests and improvement notices resulting from non-conformances/compliances being completed within the specified period	To achieve ≥ 90% of corrective action requests and improvement notices resulting from non-conformances/compliances being completed within the specified period

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2025/26 LTP Yr 1 \$000	Prospective Funding Impact Statement Planning and Regulatory	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
OPERATING			
Sources of operating funding			
-	General rates, uniform annual general charges, rates penalties	-	-
1,904	Targeted rates	1,890	2,141
-	Subsidies and grants for operating purposes	-	-
2,957	Fees and charges	3,483	3,256
-	Internal charges and overheads recovered	-	-
822	Local authorities fuel tax, fines, infringement fees, and other receipts	802	771
5,683	Total sources of operating funding	6,175	6,168
Applications of operating funding			
4,854	Payments to staff and suppliers	5,438	5,135
-	Finance costs	-	-
1,720	Internal charges and overheads applied	2,102	1,893
-	Other operating funding applications	-	-
6,574	Total applications of operating funding	7,540	7,028
(892)	Surplus (deficit) of operating funding	(1,365)	(860)
CAPITAL			
Sources of capital funding			
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
-	Increase (decrease) in debt	-	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
-	Total sources of capital funding	-	-
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
205	- to improve the level of service	-	-
120	- to replace existing assets	123	123
(1,217)	Increase(decrease) in reserves	(1,489)	(984)
-	Increase (decrease) in investments	-	-
(892)	Total applications of capital funding	(1,365)	(860)
892	Surplus (deficit) of capital funding	1,365	860
-	Funding balance	-	-
53	Depreciation (not included in above FIS)	40	47

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Pools, Parks and Cemeteries

Pool, Parks and Cemeteries

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About our Activity

Access to parks, reserves, rivers and recreational facilities is important for our communities' well-being and maintaining a variety of high-quality open spaces helps to make our district an attractive place to live, work and play.

Council's parks and recreation team also look after 500 ha of reserve land of which 293ha are maintained by Council. Council also maintains four skateboard facilities, two bike /pump tracks and approximately 7,000 trees. There are 34 playgrounds throughout the district.

The provision of cemeteries is an important function which we undertake on behalf of the community. We are responsible for 12 cemeteries in our district, and cemetery trusts manage the other cemeteries.

Our swimming pools provide a place for people to recreate and learn to swim, particularly for our young people. Which we recognise as being vitally important when so much of our district is surrounded by water. We manage the Cromwell Pool Alexandra Pool, Ranfurly Pool, and for the first time this year, the Roxburgh Pool, directly. The Millers Flat Pool continues to be operated by a community trust.

Following the last Council deliberations, it has been agreed to retain the Outdoor Alexandra pool, subject to review in the 2027-37 Long Term Plan. The associated costs for this would be \$200,000 per annum. Plus, an additional \$10,000 per month if the water is heated.

In year 2, there will be an additional cost for the heat exchanger to be replaced.

The Ida MacDonald Roxburgh Pool will be vested back to Council. This decision marks an important step in ensuring the continued success and sustainability of this valuable community facility, which serves as a hub for recreation and social connection in the region.

The associated costs for this will be \$250,000 per annum.

Our teams work to educate and inform the community through aligning strategies with action and well planned and timely communications.

Key Projects/Goals for 2026/27:

Parks

- Playground renewals will be undertaken in line with Councils Play strategy
- Continuation of Half Mile Planting in partnership with Haehaeata Trust
- Cromwell Racecourse Reserve – detailed Development Plan
- Manorburn Dam Recreation Reserve – Preparation of a Development Plan
- Tree Planting State Highway 8 Alexandra Entrance.
- Preparation of Reserve Management Plans

Pools

Cromwell Pool

- Continue facility improvements with roof and gutter upgrades.
- Replace ageing equipment including pumps, lane ropes, and the pool vacuum.
- Improve storage and functionality of meeting spaces.

DRAFT**Alexandra Pool**

- Refresh and repaint key areas of the facility.
- Upgrade essential plant, machinery, and mechanical components.
- Update recreation equipment and pool cover systems.

Ranfurly Pool

- Replace essential pump and water testing equipment.
- Refresh pool toys and recreation items.
- Continue to improve reliability and water quality management.

Across All Facilities

- Develop and launch new aquatic programs to increase participation and community engagement.
- Enhance staff training and development in technical operations and customer service.
- Strengthen asset management and maintenance planning to extend the life of facilities.

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What you can expect form our Pools, Parks and Cemeteries

Community outcome	Our objective level of service	How we measure success	Our aim years 1-2	Our aim years 3-9
Parks and Recreation				
Increased Economic Prosperity Respect for the Environment Expressions of Culture	Parks and reserves are maintained and operated so that they look good and meet the needs of users	Percentage of customer survey respondents satisfied with parks and reserves	Maintain satisfaction with parks and reserves ≥ 85%	Maintain satisfaction with parks and reserves ≥ 85%
		Percentage of customer survey respondents satisfied with cemeteries and the burial booking system and interment services.	Maintain satisfaction with cemeteries and the burial process ≥ 90%	Maintain satisfaction with cemeteries and the burial process ≥ 90%
	Central Otago playgrounds are maintained to meet the NZ Playground Safety Standards	Yearly "Playground Safety Standards" audit report.	To complete the audit	To complete the audit
Pools				
Increased Economic Prosperity Robust Social Fabric	To provide aquatic facilities including a range of programmes that meet the needs of the majority of the community	Percentage of customer survey respondents satisfied with pools and the programmes offered	Maintain user satisfaction ≥80%	Maintain user satisfaction ≥ 80%
	Aquatic facilities are managed to NZ Water Safety Council "Pool Safe" Standards	Annual "Pool Safe" audit	Completed	Completed

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2025/26 LTP Yr 1 \$000	Prospective Funding Impact Statement Pools, Parks and Cemeteries	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
OPERATING			
Sources of operating funding			
-	General rates, uniform annual general charges, rates penalties	-	-
8,754	Targeted rates	10,144	9,283
-	Subsidies and grants for operating purposes	-	-
669	Fees and charges	1,158	961
-	Internal charges and overheads recovered	-	-
155	Local authorities fuel tax, fines, infringement fees, and other receipts	263	259
9,579	Total sources of operating funding	11,565	10,504
Applications of operating funding			
6,006	Payments to staff and suppliers	6,622	6,366
212	Finance costs	51	248
1,903	Internal charges and overheads applied	2,373	2,100
-	Other operating funding applications	-	-
8,121	Total applications of operating funding	9,046	8,714
1,457	Surplus (deficit) of operating funding	2,519	1,789
CAPITAL			
Sources of capital funding			
200	Subsidies and grants for capital expenditure	-	-
82	Development and financial contributions	84	84
(95)	Increase (decrease) in debt	-	(112)
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
187	Total sources of capital funding	84	(28)
Applications of capital funding			
Capital expenditure			
59	- to meet additional demand	680	217
-	- to improve the level of service	-	-
1,610	- to replace existing assets	1,476	1,884
(25)	Increase(decrease) in reserves	447	(340)
-	Increase (decrease) in investments	-	-
1,645	Total applications of capital funding	2,603	1,761
(1,457)	Surplus (deficit) of capital funding	(2,519)	(1,789)
-	Funding balance	-	-
1,444	Depreciation (not included in above FIS)	2,657	1,771

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Property and Community Facilities

Property and Community Facilities

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About our Activity

Our community facilities and buildings provide local community hubs for social, sporting and cultural interaction. The Council owns 35 halls, pavilions, theatres and swimming pools for community use. Several halls are administered on Councils behalf by hall committees. Also, some halls are owned and operated by independent hall societies.

We work to enhance Councils customer experience and community facilities across the district. Our team supports the development and enhancement of Council's community experience spaces, making sure they reflect the needs and aspirations of the people who use them. We collaborate with local groups, businesses, and residents to shape projects that build connection, wellbeing, and pride in our shared spaces. By aligning our work with Council's strategies and long-term goals, we help create vibrant places that serve both community and commercial purposes.

We provide:

Community housing, predominantly for the elderly. Council owns 98 flats located in Alexandra, Clyde, Cromwell, Ranfurly and Roxburgh.

Public toilets in towns across the district and at recreation facilities and parks, to meet the needs of the community and visitors to our district.

A main operational office and customer service centre in Alexandra, and service centres in Cromwell, Ranfurly and Roxburgh.

We manage the assets at the airports at Alexandra, Cromwell and Roxburgh. The users are generally recreational private pilots and some commercial users.

We own and lease a variety of commercial and farm properties and develop land for sale. The income from commercial property is used to fund other Council costs.

We hold a number of land parcels, currently being used as forestry blocks. These forests also provide an amenity value for the community for walking and biking. Some have potential for other land use in the future as recognised by their zonings in the Central Otago District Plan.

Key Projects/Goals for 2026/27:

Statutory

- Complete data input and maintenance of the Lease Management System in Magiq – allowing for clear reporting and potential auto charging
- New Lease and Licence Policy

Commercial Development

- 5-hectare Gair Avenue housing estate development underway
- 50-hectare industrial land project – Bannockburn - development underway
- Redevelopment of the Cromwell Town Centre in planning phase

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Community Facilities

Rebuild of the:

- Cromwell Memorial Hall – expected completion date 1 July 2026. This will be managed and operated by CODC.
- Roxburgh Entertainment Centre - in planning phase
- Manuherehia Valley Community Hub - underway

Earthquake Strengthening Work

- The change indicated to the proposed legislative requirements expected to be before parliament in September 2026. Pending outcome our buildings will require an engineer's update.
- Community Facilities Divestment Discussions
- Conversations will continue with Hall committees/community of interest groups to explore divestment options

Molyneux Stadium

- \$370K planned maintenance work commencing – this will be followed on with earthquake strengthening work

Alexandra Memorial Theatre

- carpet replacement

Tarbert St Building

- Internal refurbishments – repaint, floorcovering replacement and kitchen replacement

Cromwell Dog Pound

- New build

Vallance Cottage

- Repairs to walls
- Exploring divestment options with the Vallance Cottage Working group

Public Toilets

- Planning for future public toilet provision - internally liaising with other departments involved in future development of trails, recreational parks and car parks to allow for public toilet provision as part of the project

Airports

- Alexandra - sealing and resurfacing of existing taxi ways

Council Offices

- Ranfurly Service Centre – divestment options will be further investigated

Swimming Pools

- Full life cycle of Molyneux, Cromwell, Ranfurly pool buildings to be completed by end of 2026

Elderly Persons Housing

- Internal refurbishment as vacancies allow

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What you can expect from us -Property and Community Facilities

Community outcome	Our objective level of service	How we measure success	Our aim years 1-2	Our aim years 3-9
Increased Economic Prosperity Robust Social Fabric Expressions of Culture Respect for the Environment	Community buildings are accessible and affordable to communities based on existing provision	Percentage of customer survey respondents satisfied with community buildings	> 90% satisfied	> 90% satisfied
	Free public toilets are available for the local community and visitors throughout the district at locations set out in the Public Toilet Strategy	Percentage of customer survey respondents satisfied with public toilets	> 90% satisfied	> 90% satisfied
Increased Economic Prosperity Robust Social Fabric	Each building will be assessed at a frequency required to meet all Building Act and Code of Compliance requirements	Compliance with building WOF requirements	Full compliance	Full compliance
	Housing suitable for elderly is provided in the main townships until such time as the need can be met by other agencies	Percentage of EPH tenancy survey respondents satisfied with their unit	> 90% satisfied	> 90% satisfied
Increased Economic Prosperity	To meet all Civil Aviation Authority (CAA) requirements for uncertified airports	No complaints from Airport users or notifications from CAA of non-compliance	Full compliance	Full compliance

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2025/26 LTP Yr 1 \$000	Prospective Funding Impact Statement Property and Community Facilities	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
OPERATING			
Sources of operating funding			
2,951	General rates, uniform annual general charges, rates penalties	3,205	3,198
3,799	Targeted rates	3,743	4,110
-	Subsidies and grants for operating purposes	-	-
1,806	Fees and charges	1,639	1,966
91	Internal charges and overheads recovered	303	83
8,308	Local authorities fuel tax, fines, infringement fees, and other receipts	13,564	12,976
16,955	Total sources of operating funding	22,453	22,334
Applications of operating funding			
4,919	Payments to staff and suppliers	5,486	5,419
936	Finance costs	961	1,398
1,193	Internal charges and overheads applied	1,372	1,316
4,237	Other operating funding applications	6,636	6,636
11,285	Total applications of operating funding	14,456	14,769
5,669	Surplus (deficit) of operating funding	7,997	7,565
CAPITAL			
Sources of capital funding			
-	Subsidies and grants for capital expenditure	-	-
680	Development and financial contributions	691	691
17,772	Increase (decrease) in debt	(1,501)	(1,025)
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
2,600	Other dedicated capital funding	-	2,000
21,052	Total sources of capital funding	(809)	1,666
Applications of capital funding			
Capital expenditure			
3,200	- to meet additional demand	108	48
5,488	- to improve the level of service	3,312	2,686
14,353	- to replace existing assets	3,321	4,478
3,680	Increase(decrease) in reserves	447	2,019
-	Increase (decrease) in investments	-	-
26,722	Total applications of capital funding	7,188	9,231
(5,669)	Surplus (deficit) of capital funding	(7,997)	(7,565)
-	Funding balance	-	-
1,673	Depreciation (not included in above FIS)	3,077	2,269

This table has rounding (+/- 1)

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Service Centres and Libraries

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Service Centres and Libraries

About our Activity

The Customer Services Team is the frontline connection between Council and our community. We aim to give our community the best customer experience across a wide range of services; one where they are put first and provided with fast, efficient, accurate and friendly results. We assist customers in our main Alexandra office as well as our three other service centres in Cromwell, Roxburgh and Ranfurly. We assist customers in person as well as by phone, email, and online—providing information, resolving issues, and directing queries to the appropriate teams. We log, track, and follow up on service requests, helping to ensure they are actioned promptly and professionally. We help customers navigate online tools such as property files, Smart Maps, and service portals, promoting self-service where possible. We handle payments, bookings, registrations, and applications including Rates and property enquiries, dog registrations, LIM requests, venue bookings, and building inspection scheduling.

Libraries offer a wide range of services and resources to support lifelong learning, creativity, and connection. Our libraries provide access to books, digital resources, public computers, free Wi-Fi, printing and scanning services, and welcoming spaces for reading, studying, and gathering.

We host regular programmes for all ages, including story times, book clubs, workshops, and events that celebrate local heritage and culture. Our knowledgeable staff are here to help with research, technology support, and finding the right resources for your needs.

Whether you're visiting in person or online, we're committed to making our libraries inclusive, accessible, and responsive to the evolving needs of our communities. We provide a joint library service with Queenstown Lakes District Council.

In our district, we run libraries in Alexandra, Clyde, Cromwell and Roxburgh, and we have a partnership with schools in Millers Flat, Omakau and Maniototo.

Key Projects/Goals for 2026/27:

Customer Services

- Genesys Call Centre AI enablement project
- FAQ Knowledgebase website integration project
- Improved customer communication for Service Requests

Libraries

- Increasing access to and awareness of our libraries' digital platforms. We're continuing to promote and improve our online services, making it easier for users to access resources from anywhere, at any time
- Exploring how we service our smaller communities. We recognise the need to be more mobile and flexible in our approach. This includes investigating options like pop-up libraries, and mobile services
- Planning events throughout the year and being bold enough to try new ideas. We're building a diverse calendar of activities that reflect our community's interests and encourage engagement across all age groups
- Growing the collections, both physical and digital, to respond to evolving demands. We're continually reviewing and expanding our collections to ensure they remain relevant, inclusive, and responsive to the changing needs of our users

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What you can expect from us – Service Centres and Libraries

Community outcome	Our objective level of service	How we measure success	Our aim years 1-2	Our aim years 3-9
Increased Economic Prosperity Robust Social Fabric Respect for the Environment Expressions of Culture	To provide a quality library service through friendly, helpful and knowledgeable staff that enables residents and visitors to have valued library experiences	Customer survey - Percentage of library users satisfied with the quality of library services	>90%	>90%
		Satisfaction with contact regarding service requests - Customer survey – the service was fast and efficient	>75%	>75%
	To provide fast, efficient and friendly customer services to the Central Otago community	Satisfaction with contact regarding service requests Customer survey – the service was friendly and courteous	>90%	>90%
		Satisfaction with contact regarding service requests Customer survey – issues dealt with effectively	>75%	>75%
		Satisfaction with the initial contact with Council Customer survey – the service was fast and efficient	>80%	>80%
	To provide fast, efficient and friendly customer services to the Central Otago community	Satisfaction with the initial contact with Council Customer survey – the service was friendly and courteous	>90%	>90%
		Satisfaction with the initial contact with Council Customer survey – issues dealt with effectively	>75%	>75%

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2025/26 LTP Yr 1 \$000	Prospective Funding Impact Statement Service Centres and Libraries	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
OPERATING			
Sources of operating funding			
485	General rates, uniform annual general charges, rates penalties	584	532
1,925	Targeted rates	2,169	2,055
-	Subsidies and grants for operating purposes	-	-
9	Fees and charges	9	6
-	Internal charges and overheads recovered	-	-
14	Local authorities fuel tax, fines, infringement fees, and other receipts	11	14
2,433	Total sources of operating funding	2,772	2,606
Applications of operating funding			
1,465	Payments to staff and suppliers	1,534	1,521
2	Finance costs	1	4
834	Internal charges and overheads applied	1,046	921
-	Other operating funding applications	-	-
2,301	Total applications of operating funding	2,580	2,446
131	Surplus (deficit) of operating funding	191	160
CAPITAL			
Sources of capital funding			
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
-	Increase (decrease) in debt	-	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
-	Total sources of capital funding	-	-
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
189	- to replace existing assets	184	184
(57)	Increase(decrease) in reserves	7	(24)
-	Increase (decrease) in investments	-	-
131	Total applications of capital funding	191	160
(131)	Surplus (deficit) of capital funding	(191)	(160)
-	Funding balance	-	-
131	Depreciation (not included in above FIS)	191	160

This table has rounding (+/- 1)

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Community, Economic and Strategic Development

Community, Economic and Strategic Development

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About our Activity

Our community, economic and strategic development activities support a thriving and resilient community by enabling business and community-driven initiatives that align with Central Otago.

Council facilitates Central Otago's Regional Identity on behalf of the community, providing a platform to celebrate and tell the unique stories of our people and place.

Council's Community Development programme supports and enables our local communities to define what is important to them and to drive the projects they are passionate about. Council provides a helping hand to a number of community-driven initiatives each year by issuing grants. These are allocated to groups wishing to host cultural, creative, sporting and community-based events or initiatives that meet identified community needs and strengthen community well-being.

Economic development is about improving the standard of living of our people. The economic development strategy guides council activity. Council contributes to economic development in several ways including providing infrastructure and regulatory services, actively collaborating with business and industry on initiatives, providing data for decision making, facilitating connections between businesses, local and central government. Council-facilitated activities include Welcoming Communities and the Mayor's Taskforce for Jobs.

Tourism Central Otago (TCO) is the Regional Tourism Organisation (RTO) for Central Otago. Our role is to coordinate and facilitate the management and marketing of Central Otago as a visitor destination for the benefit of our communities. This work is guided by the Central Otago Destination Management Plan (DMP), which outlines the aspiration of our communities and mana whenua for how tourism can enrich our communities' outcomes. Our marketing activity aims to attract visitors who want truly authentic Central Otago experiences, increasing the spread and spend of visitors throughout the district.

Our strategy and policy function is responsible for developing and articulating direction on key strategic issues and ensures that the organisation has robust and meaningful policies in place to guide organisational decision making.

We want to make sure our communities are involved in these decisions and activities – that people are kept up to date and can easily take part in Council engagement processes. Our communications team provides timely and accurate information and works to create meaningful opportunities for community involvement.

Key Projects/Goals for 2026/27:

- Public roll-out of Central Otago's refreshed Regional Identity and District Vision
- Implementation of Council's Communication and Engagement Strategy
- Development of the Ranfurly Community Plan
- Scope the review of operating models, funding avenues and use of community space for the museum, arts and heritage sector
- Continued delivery and facilitation of the Central Otago Destination Management Plan including Regional Partnerships (Southern Way/Otago Trails Marketing Group) and Eventful Central Action Plan
- Implementation of the Economic Development Strategy 2025-2035

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What you can expect from us – Community, Economic and Strategic Development

Community outcome	Our objective level of service	How we measure success	Our aim years 1-2	Our aim years 3-9
Communications and Engagement				
Robust Social Fabric Expressions of Culture	Community feel they are informed about Council activities	Percentage of respondents to customer survey who feel they are informed about Council activities	>75%	>75%
	Community believe they have adequate opportunities to have their say in Council activities	Percentage of respondents to customer survey believe they have adequate opportunities to have their say in Council activities	>75%	>75%
Community Development				
Respect for the Environment Increased Economic Prosperity Robust Social Fabric Expressions of Culture	Council empowers local communities and facilitates the delivery of community outcomes by providing community grants	Percentage of budgeted annual community grants funding awarded to community organisations	80%	80%
	Council supports and empowers local communities through the community development activity	Level of satisfaction with Community Development focus on community planning, grants administration, community outreach and community advocacy	75%	75%
Economic Development				
Increased Economic Prosperity Robust Social Fabric Sustainable Environment	Council's Economic Development programme is providing a critical interface between communities and Council	Economic Development representatives regularly attend business group and other community group meetings throughout the year	Attend minimum of 12 business group meetings per annum	Attend minimum of 12 business group meetings per annum

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Community outcome	Our objective level of service	How we measure success	Our aim years 1-2	Our aim years 3-9
Tourism				
Increased Economic Prosperity Robust Social Fabric Respect for the Environment Expressions of Culture	Council's Destination Management programme is providing a critical interface between communities and Council	Tourism Central Otago co-ordinates workshops for members of the wider business community to connect and learn from one another and external expertise	Two workshops held per annum	Two workshops held per annum
Policy and Strategy				
Increased Economic Prosperity Robust Social Fabric Respect for the Environment	Council's policies and strategies remain up to date and relevant.	Percentage of Council administered documents in the policy and strategy register are current and have been reviewed within specified timeframes	> 80%	> 80%

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2025/26 LTP Yr 1 \$000	Prospective Funding Impact Statement Community, Economic and Strategic Development	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
OPERATING			
Sources of operating funding			
2,019	General rates, uniform annual general charges, rates penalties	2,355	2,103
1,928	Targeted rates	2,036	2,135
49	Subsidies and grants for operating purposes	66	51
36	Fees and charges	26	37
-	Internal charges and overheads recovered	-	-
156	Local authorities fuel tax, fines, infringement fees, and other receipts	142	155
4,189	Total sources of operating funding	4,626	4,481
Applications of operating funding			
3,381	Payments to staff and suppliers	3,507	3,416
57	Finance costs	-	55
1,175	Internal charges and overheads applied	1,445	1,283
-	Other operating funding applications	-	-
4,613	Total applications of operating funding	4,951	4,754
(425)	Surplus (deficit) of operating funding	(325)	(273)
CAPITAL			
Sources of capital funding			
16	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
(59)	Increase (decrease) in debt	-	(61)
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
(43)	Total sources of capital funding	-	(61)
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
-	- to replace existing assets	-	-
(468)	Increase(decrease) in reserves	(325)	(334)
-	Increase (decrease) in investments	-	-
(468)	Total applications of capital funding	(325)	(334)
425	Surplus (deficit) of capital funding	325	273
-	Funding balance	-	-
8	Depreciation (not included in above FIS)	7	7

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Governance and Corporate Services

Governance and Corporate Services

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About our Activity

The corporate services activities provide support across the organisation which allows Council to function efficiently and effectively. It includes people and culture, the office of the CEO, finance, information services, audit, legal and risk and procurement.

The governance activity supports elected members to be effective decision-makers. Within this activity, we facilitate and support Council and community boards, ensure agendas are published and available to the public, and run local body elections every three years.

We have a responsibility to plan and provide for civil defence emergency management within the district. Civil defence and emergency management is undertaken collaboratively across the Otago Region. Emergency management staff are employed by the Otago Regional Council. Otago Civil Defence Emergency Management provide emergency management planning, systems, and training. Two Emergency Management officers are dedicated to the Central Otago District area.

Key Projects/Goals for 2026/27:

Information Services

- Evaluate solutions for remaining physical records to be stored securely, including digitisation on demand, plus accessible digital archives
- Implement and enhance data through unified data platform to improve visualisation, support better decision-making, and drive ongoing improvements in data quality and processes.
- Expand the strategic use of artificial intelligence to boost operational efficiency and enable smarter, data-driven outcomes.
- Strengthen governance frameworks by upholding rigorous standards in cybersecurity, information management, and privacy protection

Finance

- Support statutory compliance by preparing Annual Reports, Annual Plans, Long-term Plans, and setting rates in alignment with legislative requirements.
- Conduct a comprehensive rating review in preparation for the 2027–2037 Long-term Plan.
- Refine and enhance financial reporting to provide assurance of prudent operations within approved budgets to elected members and the community.
- Strengthen financial capability across the organisation through targeted specialist advice and training initiatives.
- Maintain strategic financial support to ensure the organisation meets its planning, reporting, and fiscal responsibilities effectively.

Risk and Procurement

- Continue to embed risk management, procurement, and corporate planning practices across the organisation
- Implementation of new software to support increasing risk maturity and contract management improvements.

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Governance

- Support elected members in fulfilling their roles and responsibilities to serve the district effectively.
- Continuously improve governance systems and meeting procedures to enhance council efficiency and informed decision-making.
- Explore technology-driven solutions to streamline processes and increase operational efficiencies.
- Advance elected member development through ongoing training and capability-building initiatives.

Legal

- Ensure compliance with legal frameworks, policies, and ethical standards across all council activities and operations.

People and Culture

People and Culture include Human Resources, Health, Safety and Wellbeing, Payroll, and the Cadet Scheme. As a team, we support the organisation's most valuable asset – our people. Our work ensures that Central Otago District Council is cultivating a safe, inclusive, and high-performing workplace, reflecting the core pillars of our People & Culture Strategy. We are committed to driving organisational success by attracting and retaining our people, enabling growth through development and fostering a culture engagement and wellbeing where our people thrive and are empowered to achieve excellence for our community.

Key Projects/Goals for 2026/27 People & Culture:

- Leadership and Development
- Diversity and Inclusion
- Get home safe project
- Continued integration of ELMO (HRIS) and Payroll
- Contractor Management scoping project
- Organisational training plan and bespoke training
- Role-specific risk assessments across all groups in the organisation
- Creation of Learning & Development Framework

Emergency Management

CODC Emergency Management collaborates with other districts through the Otago Civil Defence Emergency Management (CDEM) Group, ensuring coordinated planning, response, and recovery across the region.

CODC is committed to proactive planning and community preparedness and for this annual plan is focused on the following priorities:

- Enhancing Community Resilience
- Improving Emergency Response Capabilities
- Upgrading Emergency Infrastructure
- Supporting Vulnerable Communities
- Risk Reduction and Climate Adaptation

By focusing on these objectives, CODC Emergency Management is working to build a safer, more prepared Central Otago—where communities are informed, connected, and ready to respond when it matters most

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What you can expect from Governance and Corporate Services

Community outcome	Our objective level of service	How we measure success	Our aim years 1-2	Our aim years 3-9
Governance				
Respect for the Environment Robust Social Fabric	A community that is satisfied with the leadership, representation and decision-making by its elected members	Percentage of customer survey respondents satisfied that elected members are making "Responsible", "competent" or "informed" decisions.	> 75%	> 75%
Robust Social Fabric	Central Otago District Council democratic processes enable participation in Council's decision-making processes and provide access to official information	The number of complaints regarding Council democratic processes upheld by the Ombudsman or Privacy Commissioner	Nil	Nil
Business Services				
Economic Prosperity	Adoption of annual plans, long-term plans and amendments, and annual reports by Council within statutory timeframes	Percentage of annual reports and long-term and annual plans are adopted by Council within the specified legislative timeframes	100%	100%
Robust Social Fabric	To protect the privacy of individuals dealing with Council	Number of upheld complaints relating to breaches of privacy	Nil	Nil

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2025/26 LTP Yr 1 \$000	Prospective Funding Impact Statement Governance and Corporate Services	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
OPERATING			
Sources of operating funding			
1,361	General rates, uniform annual general charges, rates penalties	1,661	1,405
32	Targeted rates	16	50
-	Subsidies and grants for operating purposes	-	-
-	Fees and charges	-	-
17,513	Internal charges and overheads recovered	21,517	19,364
2,019	Local authorities fuel tax, fines, infringement fees, and other receipts	816	2,002
20,925	Total sources of operating funding	24,010	22,822
Applications of operating funding			
11,018	Payments to staff and suppliers	12,905	11,739
25	Finance costs	53	59
7,436	Internal charges and overheads applied	9,207	8,241
-	Other operating funding applications	-	-
18,479	Total applications of operating funding	22,165	20,039
2,446	Surplus (deficit) of operating funding	1,845	2,783
CAPITAL			
Sources of capital funding			
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
(91)	Increase (decrease) in debt	-	265
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
(91)	Total sources of capital funding		265
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
15	- to improve the level of service	-	-
1,830	- to replace existing assets	316	296
510	Increase(decrease) in reserves	1,529	2,752
-	Increase (decrease) in investments	-	-
2,355	Total applications of capital funding	1,845	3,048
(2,446)	Surplus (deficit) of capital funding	(1,845)	(2,783)
-	Funding balance	-	-
386	Depreciation (not included in above FIS)	727	766

This table has rounding (+/- 1)

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Financials

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Significant Forecasting, Assumptions and Risks

The forecasting assumptions detailed on pages 403-409 of the 2025-2034 Long-term Plan (LTP) have been reviewed to assess whether or not the assumptions and risks have changed since the adoption of the Long-term Plan.

There are no significant changes to the assumptions and risks in the 2026-27 Annual Plan.

Accounting Policies

1. Reporting Entity

The Central Otago District Council (the Council) is a territorial local authority governed by the Local Government Act 2002 and is domiciled within New Zealand.

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 Central Otago District Council has designated itself as a tier 1 Public Benefit Entity (PBE) for the purposes of the new PBE International Public Sector Authority Standards (IPSAS).

The prospective financial statements comprise the activities of the Council. The Council does not have a significant interest in any other entities.

The prospective financial statements were authorised for issue by the Council on [Hold for adoption date]. Council does not have the power to amend the prospective financial statements after issue. Council is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

2. Basis of Financial Statement Preparation

The prospective financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently throughout the year.

Cautionary Note

The financial information is prospective. Actual results are likely to vary from the information presented and the variations may be material. Therefore, the information should not be used for another purpose than prospective financial information

3. Statement of compliance

The prospective financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014 (LG(FPR)R), which include the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP). The prospective financial statements have been prepared in accordance with Tier 1 PBE accounting standards. These prospective financial statements comply with FRS 42 and use opening balances from the period ending 30 June 2026 incorporating actual financial results into opening balances for 2026/27 Annual Plan, where possible.

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The prospective financial statements are prepared on a historical cost basis, as modified by the revaluation of:

- Available for sale financial assets
- Forestry assets
- Certain classes of property, plant and equipment
- Investment property

The prospective financial statements are presented in New Zealand dollars, and all values are rounded to the nearest thousand dollars (\$000). Some rounding variances may occur in the prospective financial statements due to the use of decimal places in the underlying financial data.

Standards issued and not yet effective, and not early adopted

There has been no early adoption of any new accounting standards and amendments issued but not yet effective in the financial year

The 2024 Omnibus Amendment to PBE Standards has been issued, effective for all reporting period commencing on or after 1 January 2026

Application of the amendments to PBE IPSAS 1 is required for accounting periods which being on or after 1 January 2026

PBE IFRS 17 Insurance Contracts establishes principles for the recognition, measurement, presentation, and disclosure of insurance contracts and will replace PBE IFRS 4 and will be effective for year ended 30 June 2027.

New amendments applied

Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1)

Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1) has been adopted in the preparation of these financial statements. The amendment changes the required disclosures for fees for services provided by the audit or review provider, including a requirement to disaggregate the fees into specified categories.

4. Revenue Recognition

Revenue is measured at a fair value of consideration received or receivable. The specific accounting policies for significant revenue items are explained below

i. Rates

Rates are set annually by resolution of 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 upon rates strike.

ii. Goods Sold and Services Rendered

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer.

iii. Government Grants

Government grants are received from the Waka Kotahi New Zealand Transport Agency, which subsidises part of the costs of maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

iv. Water Billing 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.

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v. Vested Assets

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Vested assets are recognised at the point when Council has issued the certificate prescribed under the Resource Management Act 1991 S224(c), relating to the respective subdivision

vi. Other Grants received

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

vii. User fees

The council charges users for the use of some council services, such as libraries, swimming pools and visitor services. The council also sets reasonable charges for regulatory services, such as waste collection and disposal, parks and reserves, property and land usage. All user fees are invoiced in the accounting period when the service was provided.

viii. Direct Charges at Fair Value

Revenue from direct charges sold at a fair value are recognised when the significant risk and rewards of ownership have been transferred to the buyer. Direct charges include revenue from dog registration, dog control and recreational reserves.

ix. Rental Revenue

Rental revenue from investment property is recognised on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental revenue.

x. Interest Revenue

Interest revenue is recognised as it accrues, using the effective interest method.

xi. Dividend Revenue

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

xii. Development Contributions

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

5. Operating Leases

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

6. Grant Expenditure

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

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

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7. Income Tax

Income tax expense is the aggregate of current period movements in relation to both current and deferred tax. Current tax is the amount of income tax payable based on the taxable surplus for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at 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 prospective financial statements and the corresponding tax bases used in the computation of taxable surplus.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which Council expects to recover or settle the carrying amount of its assets and liabilities.

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 surpluses 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 surplus nor taxable surplus.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination or to transactions recognised in other comprehensive revenue and expense or directly in equity.

8. Equity

Equity is the community's interest in Council and is measured as the difference between total assets and total liabilities. Public equity is disaggregated and classified into the following components:

- accumulated funds
- restricted reserves
- property revaluation reserve
- fair value through other comprehensive revenue and expense reserve

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

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

Also included in restricted reserves are reserves created by Council decision. Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at Council's discretion.

Property revaluation reserves relate to the revaluation of property, plant and equipment to fair value.

Fair value through other comprehensive revenue and expense reserves comprises the cumulative net change in the fair value of financial assets through other comprehensive revenue and expense.

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9. Cash and Cash Equivalents

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

10. Debtors and Other Receivables

Debtors and other receivables are stated at their cost less any provision for impairment (see Impairment Policy).

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL). The Council apply the simplified ECL model of recognising lifetime ECL for short-term receivables. In measuring ECLs, receivables have been grouped into rates 256 receivables, and other receivables and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are “written-off”: when remitted in accordance with the Councils rates remission policy and in accordance with the write-off criteria of section 90A (where rates cannot be reasonably recovered) and 90B (in relation to Maori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery. Indicators that there that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

11. Inventories

Inventories represent land purchased or held being developed for resale and are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

12. Financial Assets

Other financial assets (other than shares in subsidiaries) are initially recognised at fair value.

They are then classified as, and subsequently measured under, the following categories:

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

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

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

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

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

DRAFT***Initial recognition of concessionary loans***

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

Subsequent measurement of financial assets at amortised cost

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

Subsequent measurement of financial assets at FVTOCRE

Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except ECL and foreign exchange gains and losses are recognised in surplus or deficit. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit. Debt instruments in this category are the Council listed bonds.

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

Subsequent measurement of financial assets at FVTSD

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

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

Other than for derivatives, the Council has no instruments in this category.

Expected credit loss allowance (ECL)

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

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

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

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The Council consider a financial asset to be in default when the financial asset is more than 90 days past due. The Council may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full.

Council measure ECLs on loan commitments at the date the commitment becomes irrevocable. If the ECL measured exceeds the gross carrying amount of the financial asset, the ECL is recognised as a provision.

Shares in subsidiaries (at cost)

The investment in subsidiaries is carried at cost in the Council's parent entity financial statements.

13. Property, Plant and Equipment

The following infrastructural assets are shown at fair value, based on annual valuations by external independent valuers:

- Water
- Wastewater
- Stormwater
- Transportation

All of the above were revalued on an optimised depreciation replacement cost basis.

Revaluations of land and buildings are completed every 3 years and parks and reserves are completed every 5 years by external independent valuers.

Revaluations will be undertaken by independent valuers, suitably qualified in the category and location of the assets. The valuation process shall include verification of asset registers, application of rates representing current replacement cost or market value (if any), asset optimisation and adjustments for asset condition and performance.

Valuations are performed with sufficient regularity to ensure revalued assets are carried at a value that is not materially different from fair value.

Where Council has elected to account for revaluations of property, plant and equipment on a class of asset basis, increases or decreases in the carrying amounts arising on revaluation of a class of assets are credited or debited to other comprehensive revenue and expenditure and are accumulated to an asset revaluation reserve in equity for that class of asset. However, the net revaluation result is recognised in the surplus or deficit to the extent it reverses a net revaluation decrease of the same class of assets previously recognised in the surplus or deficit.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

All other property, plant and equipment is stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Properties that are held to meet service delivery objectives, rather than to earn rentals or for capital appreciation, will be recognised in Property, Plant and Equipment

Additions

The cost of an item of property, plant, and equipment is recognised as an asset 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.

Work in progress is recognised at cost less impairment and is not depreciated.

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In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

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.

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

Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost or revalued amounts, net of their residual values, over their estimated useful lives.

Assets to be depreciated include:

OPERATIONAL ASSETS		INFRASTRUCTURE ASSETS	
Buildings		Bridges	30-100 years
- structures	5-100 years	Footpaths and cycle ways	20-100 years
- external fabric	5-100 years	Kerb and channel	45-100 years
- services	5-80 years	Roads – sealed	5-135 years
- internal fit out	5-80 years	Roads – unsealed	5-100 years
Equipment, furniture and fittings	3-30 years	Roads – land and formation	Not depreciated
Motor vehicles and plant	3-60 years	Sewerage plant and equipment*	2-46 years
Library books	5-10 years	Sewerage reticulation	3-80 years
Parks and reserves	2-100 years	Stormwater networks	10-77 years
Other assets	1-80 years	Water plant and equipment	8-38 years
Waste Management	1-99 years	Water reticulation networks	21-90 years
Parks, recreation, Waste management and other assets – passive areas, earthworks and land formation	Not depreciated		

* Water and wastewater district wide plant is recognised under motor vehicles and plant, i.e. trailers and generators.

An asset's carrying amount is written down to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount.

These are included in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

Assets under construction are not depreciated. The total cost of the project is transferred to the relevant asset when it is available for use and then depreciated.

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14. Non-current Assets (or Disposal Groups) Held for Sale

Non-current assets (or disposal groups) are classified as held for sale and stated at the lower of their carrying amount and fair value less costs to sell if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

An impairment loss is recognised for any initial or subsequent write down of the asset (or disposal group) to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognised.

A gain or loss not previously recognised by the date of the sale of the non-current asset (or disposal group) is recognised at the date of de-recognition.

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

Non-current assets classified as held for sale and the assets of a disposal group classified as held for sale are presented separately from the other assets in the statement of financial position. Further, the liabilities of a disposal group classified as held for sale are presented separately from other liabilities in the statement of financial position. Those assets and liabilities shall not be offset and presented as a single amount.

15. Intangible Assets

i. Computer Software

Acquired computer software licenses are capitalised on the basis of costs incurred to acquire and bring to use the specific software. These costs are amortised over their estimated useful lives of 3-10 years using the straight-line method. Costs associated with developing or maintaining computer software programmes are recognised as an expense as incurred.

ii. Other Intangible Assets

Other intangible assets that are acquired by Council are stated at cost less accumulated amortisation (see below) and impairment losses (see Impairment Policy 19).

Easements are not amortised.

iii. Subsequent Expenditure

Subsequent expenditure on capitalised intangible assets is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates, and it meets the definition of, and recognition criteria for, an intangible asset. All other expenditure is expensed as incurred.

iv. Amortisation

An intangible asset with a finite useful life is amortised over the period of that life. The asset is reviewed annually for indicators of impairment and tested for impairment if these indicators exist. The asset is carried at cost less accumulated amortisation and accumulated impairment losses.

An intangible asset with an indefinite useful life is not amortised, but is tested for impairment annually, and is carried at cost less accumulated impairment losses

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16. Forestry Assets

Forestry assets are predominantly standing trees which are managed on a sustainable yield basis. These are shown in the statement of financial position at fair value less estimated point of sale costs at harvest. The costs to establish and maintain the forest assets are included in the surplus or deficit together with the change in fair value for each accounting period.

The valuation of forests is based on discounted cash flow models where the fair value is calculated using cash flows from continued operations; that is, based on sustainable forest management plans taking into account growth potential. The yearly harvest from forecast tree growth is multiplied by expected wood prices and the costs associated with forest management, harvesting and distribution are then deducted to derive annual cash flows.

The fair value of the forest assets is measured as the present value of cash flows from one growth cycle based on the productive forest land, taking into consideration environmental, operational and market restrictions. Forest assets are valued separately from the underlying freehold land. The forestry assets are revalued annually as at 30 June.

Gains or losses arising on initial recognition of forestry assets at fair value less estimated costs to sell, and from a change in fair value less estimated costs to sell are recognised in the surplus or deficit.

17. Emissions Trading Scheme

New Zealand Units (NZUs) allocated as a result of council's participation in the Emissions Trading Scheme (ETS) will be treated as intangible assets and recorded at fair value upon recognition.

Liabilities for surrender of the NZUs (or cash) are accrued at the time the forests are harvested, or removed in any other way, in accordance with the terms of the ETS legislation.

18. Investment Property

Investment properties are properties which are held either to earn rental revenue or for capital appreciation or for both. Investment properties generate cash flow largely independent of other assets held by the entity. Properties that are held to meet service delivery objectives, rather than to earn rentals or for capital appreciation, will be recognised in Property, Plant and Equipment.

Investment properties are stated at fair value. The portfolio is valued annually by an external, independent valuer, having an appropriate recognised professional qualification and recent experience in the location and category of property being valued. The fair values are based on market values, being the estimated amount for which a property could be exchanged on the date of valuation between a willing buyer and a willing seller in an arm's length transaction.

Any gain or loss arising from a change in fair value is recognised in the surplus or deficit.

Rental revenue from investment property is accounted for as described in the Revenue Policy

19. Reporting of Financial Instruments

The Council shall recognise a financial asset or a financial liability in its statement of financial position when, and only when, the Council becomes party to the contractual provisions of the instrument.

At initial recognition, the Council shall measure a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus/(deficit), transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

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Financial Assets are classified as either:

1. Amortised Cost
2. Fair value through surplus or deficit, FVTSD, or
3. Fair value through other comprehensive revenue and expenses, FVTOCRE.

A financial asset shall be measured at amortised cost if both of the following conditions are met:

- a. The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- b. The contractual terms of the financial asset give rise on specific dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset shall be measured at FVTSD unless it is measured at amortised cost or at FVTOCRE. However, an entity may make an irrevocable election at initial recognition for particular investments in equity instruments that would otherwise be measured FVTSD to present subsequent changes in FVTOCRE. Subsequent measurement of financial assets are at amortised cost.

Term Deposits and Community Loans

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

Subsequent measurement of financial assets at FVTSD

Financial assets in this category are subsequently measured at fair value gains and losses recognised in comprehensive revenue and expenditure. Interest revenue and dividends are recognised from these financial assets are separately presented within revenue. Other than unlisted shares, bonds and interest rate swaps, the Council has not assets in this category.

Listed and Unlisted Shares and Bonds

Financial assets in this category that are debt instruments (Bonds) are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, there is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognise in other comprehensive revenue and expense is reclassified to surplus and deficit.

Financial assets in this category that are equity instruments designated as FVTOCRE are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense. There is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in the other comprehensive revenue and expense is transferred to accumulated funds within equity.

Expected credit loss allowance (ECL)

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

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

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When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council considers reasonable and supportable information that is relevant without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Council's historical experience and informed credit assessment and included forward looking information. The Council consider a financial asset to be in default when the financial asset is more than 90 days past due. The Council may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligation in full.

20. Impairment of Financial Assets

Financial assets are assessed for evidence of impairment at each balance date. Impairment losses are recognised in the surplus or deficit.

Loans and receivables, and held-to-maturity investments

Impairment is established when there is evidence that the Council will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability

that the debtor will enter into bankruptcy, receivership, or liquidation and default in payments are indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due).

Impairment in term deposits, local authority stock, government bonds, and community loans, are recognised directly against the instrument's carrying amount.

Financial assets at fair value through other comprehensive revenue and expense

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment.

For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are objective indicators that the asset is impaired.

If impairment evidence exists for investments at fair value through other comprehensive revenue and expense, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the surplus or deficit) recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit. If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

21. Impairment of Non-Financial Assets

The carrying amounts of Council's assets, other than inventories (see Inventories Policy), forestry assets (see Forestry Assets Policy), and Investment Property (see Investment Property Policy) are reviewed at each balance date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated.

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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 asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

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 surplus or deficit.

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

For assets not carried at a revalued amount (other than goodwill) the reversal of an impairment loss is recognised in the surplus or deficit.

22. Third Party Transfer Payment Agencies

Council collects and distributes monies for other organisations. Where collections are processed through Council's books, any monies held are shown as accounts payable in the statement of financial position. Amounts collected on behalf of third parties are not recognised as revenue, but commissions earned from acting as agent are recognised in revenue.

23. 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.

24. Employee Entitlements

Provision is made in respect of Council's liability for the following short and long-term employee entitlements.

i. Short-Term Entitlements

Employee benefits that 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 date, but not yet taken, at balance date, retiring and long service leave entitlements expected to be settled within 12 months.

Liabilities for annual leave are accrued at the full amount owing at the pay period ending immediately prior to the statement of financial position date.

DRAFT**ii. Long-Term Entitlements**

Where (for historical reasons) a retirement gratuity entitlement exists, where material, liability is assessed on an actual entitlement basis using current rates of pay taking into account years of service. All remaining staff with this provision in their contracts have completed the qualifying conditions.

Where (for historical reasons) a long service leave entitlement exists in an individual's employment agreement, the value of the entitlement will be recognised on an actual basis for staff who have completed the service entitlement, but not yet taken the leave, and on a discounted basis for the staff members who have not yet completed the qualifying service.

iii. Superannuation Schemes

Defined contribution schemes – Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the surplus or deficit as incurred.

25. Borrowings

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

Council has capitalised borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset, in line with PBE IPSAS 5.

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

26. Provisions

A provision is recognised in the statement of financial position when Council has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits, the amount of which can be reliably estimated, will be required to settle the obligation. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

27. Landfill Post Closure Costs

Council has a number of closed landfills. The resource consents for these include a legal obligation to provide ongoing maintenance and monitoring services throughout the life of the consent. The provision is measured on the present value of future cash flows expected, 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 used is a rate that reflects the current market assessments of the time value of money and the risks specific to Council.

The estimated future costs of meeting this obligation have been accrued and charged. The calculations assume no change in the legislative requirements for post-closure treatment.

28. Goods and Services Tax

The prospective financial statements are prepared exclusive of GST with the exception of debtors and other receivables and creditors and other payables that are shown inclusive of GST. Where GST is not recoverable as an input tax it is recognised as part of the related asset or expense.

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29. Cost Allocations

The costs of all internal service activities are allocated or charged directly to external service type activities. External service activities refer to activities which provide a service direct to the public. Internal service activities provide support for the external service activities.

Where the user of a service can be identified, the cost recovery is made by way of a direct charge. Where this has not been possible, the costs are allocated by way of general overhead, on the basis of expenditure incurred within the activity.

30. Critical Accounting Estimates and Assumptions

In preparing these financial statements, estimates and assumptions have been made 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 in the next financial year are:

Estimating the fair value of land, buildings, and infrastructural assets.

Critical judgements in applying accounting policies

Management has exercised the following critical judgments in applying accounting policies:

- Classification of property
- Classification of inventory

Council's view is that the development land held is recognised under PBE IPSAS 17 Property Plant and Equipment. This is to recognise that the land is being held for strategic purposes and held for service delivery until development occurs. Once development has started with ground works being carried out on the land being developed will be transferred to inventory under PBE IPSAS 12 Inventories at fair value at the time of transfer.

The Council reclassifies assets from property, plant and equipment to inventory when there is a change in use evidenced by the commencement of development (or strong evidence that development is commencing).

Significant development works includes earthworks and civil asset construction, or Council does not anticipate any significant impediments to commencement of development. Upon each stage meeting the requirements above the land will be valued at fair value and each stage of the development will be transferred to inventory as it is developed

Funding Impact Statements

The funding impact statements (FIS) have been prepared in accordance with the Local Government (Financial Report and Prudence) Regulations 2024. This is a reporting requirement that is required by local government and the disclosures contained in this report. The presentation of these statements is not prepared in accordance with generally accepted accounting practices (GAAP).

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The purpose of these statements is to report the net cost of services for the significant Groups of Activities (GoA) of the Council. They are represented by the revenue that can be allocated to these activities, less the costs of providing the service. They contain all funding sources for these activities and all applications of this funding by these activities. The GoA FIS including internal transactions between activities, such as internal overheads and charges applied and/or recovered. A FIS is also prepared at the whole-of-Council level, summarising the transactions contained within the GoA FIS, eliminating internal transactions and adding in other transactions not reported in the GoA statements.

These statements are based on cash transactions prepared on an accrual basis. As such, they do not include non-cash/accounting transactions that are included within the Comprehensive Revenue and Expense Statement, as required under GAAP. These items include, but not limited to, depreciation, gains and /or losses on revaluation and vested assets.

They also depart from GAAP, as funding sources are disclosed within the FIS as being either for operational or capital purposes. Revenue (such as subsidies received for capital projects, development and financial contributions and gains on sale of assets) is recorded as capital funding sources. Under GAAP these are treated as revenue in the Comprehensive Revenue and Expense Statement

Financial Prudence Benchmarks

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Disclosure Statement

What is the purpose of this statement?

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

The Council is required to include this statement in its Annual Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

	Benchmark	Planned	Met
Rates (Increase) affordability	Rates increase not to exceed 10.10%	8.44%	Yes
Debt affordability	Borrowing not to exceed 10% of total assets	6.99%	Yes
Debt servicing	10%	4.6%	Yes
Balanced budget	100%	103%	Yes
Essential services	100%	252%	Yes

Rates Affordability

For this benchmark:

- The Council's planned rates increases for the year are compared with LGCI Index plus 5%, which in addition is increased by the provision for growth projected at an average of 2.1% on rates increases for the year contained in the financial strategy included in the council's Long term plan

The Council meets the rates affordability benchmark if:

- its planned rates increase for the year equal or are less than each quantified limit on rates increases.

Debt Affordability

- For this benchmark, the council's planned borrowing is compared with a quantified limit on borrowing. The quantified limit on borrowing is that net external borrowing not to exceed 10% of the total assets on borrowing contained in the financial strategy included in the Council's Long-term Plan.
- The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

Balanced Budget

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

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- The Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

Essential Services

- For this benchmark, the Council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.
- The Council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network service.

Debt Servicing

- For this benchmark, the Council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).
- Because Statistics New Zealand projects that the Council's population will grow as fast as the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

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2025/26 LTP Yr 1 \$000	Prospective Funding Impact Statement Whole of Council	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
OPERATING			
Sources of operating funding			
15,426	General rates, uniform annual general charges, rates penalties	16,755	16,412
44,719	Targeted rates	48,508	49,512
2,721	Subsidies and grants for operating purposes	2,990	2,974
6,352	Fees and charges	9,272	7,043
620	Interest and dividends from investments	1,257	639
13,772	Local authorities fuel tax, fines, infringement fees, and other receipts	14,641	18,585
83,610	Total sources of operating funding	93,423	95,164
Applications of operating funding			
56,466	Payments to staff and suppliers	60,664	60,136
4,257	Finance costs	4,515	5,557
4,237	Other operating funding applications	6,729	6,636
64,961	Total applications of operating funding	71,908	72,328
18,650	Surplus (deficit) of operating funding	21,516	22,836
CAPITAL			
Sources of capital funding			
5,322	Subsidies and grants for capital expenditure	6,506	3,773
6,171	Development and financial contributions	5,882	6,231
45,369	Increase (decrease) in debt	22,328	10,679
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
2,600	Other dedicated capital funding	-	2,000
59,462	Total sources of capital funding	34,716	22,683
Applications of capital funding			
Capital expenditure			
13,819	- to meet additional demand	9,753	6,575
19,944	- to improve the level of service	17,787	12,587
41,371	- to replace existing assets	34,288	24,675
2,978	Increase(decrease) in reserves	(5,596)	1,683
-	Increase (decrease) in investments	-	-
78,112	Total applications of capital funding	56,232	45,519
(18,650)	Surplus (deficit) of capital funding	(21,516)	(22,836)
-	Funding balance	-	-
21,913	Depreciation (not included in above FIS)	25,577	25,351
3,416	*Volumetric Charges for water (included in Targeted Rates)	5,453	5,453

This table has rounding (+/- 1)

2025/26 LTP Yr 1 \$000	PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
Revenue			
60,106	Rates	65,178	65,883
8,043	Subsidies and Grants	9,496	6,747
6,171	Development and Financial Contributions	5,882	6,231
6,352	Fees and charges	9,272	7,043
1,517	Interest revenue	1,257	1,653
6,135	Other Revenue	2,550	5,742
7,810	Land Asset Sales	12,091	12,091
10,811	Vested Assets	8,067	8,067
227	Other Gains	227	227
107,170	TOTAL REVENUE	114,020	113,683
Expenses			
18,108	Personnel costs	22,143	19,521
21,913	Depreciation and amortisation expense	25,577	25,351
4,309	Finance costs	4,574	5,613
4,237	Cost of Land Sales	6,636	6,636
36,736	Other Expenses	38,469	38,780
85,303	Total Expenditure	97,399	95,901
21,868	Surplus/(Deficit) before tax	16,621	17,782
	Income tax expense	-	-
21,868	Surplus/(Deficit) after tax	16,621	17,782
Other comprehensive revenue and expense			
	- Fair value movement of listed bonds	-	-
	- Cash flow hedges	-	-
	- Tax on cash flow hedges	-	-
	- Fair value movement of listed and unlisted shares	-	-
25,726	Property, plant and equipment revaluations	27,090	29,159
25,726	Total other comprehensive revenue and expense	27,090	29,159
47,594	Total comprehensive revenue and expense	43,712	46,941

This table has rounding (+/- 1)

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Notes	Annual Plan 2026/27 variance to 2026/27 LTP Year 2	Variance \$000	Variance %
1	Subsidies and Grants: estimated funding for organics processing facility project that will continue through site selection and consenting during 2025/26–2026/27, with a view to begin procurement later in the 2026/27 year. Includes NZTA funding for 2025/26 transport projects which have been forecasted to continue in 2026/27.	\$2,749	41%
2	Development and Financial Contributions: to reflect the estimated revenue from anticipated developments within the district.	(\$349)	-6%
3	Fees and Charges: increase in waste collection / disposal, regulatory, pools parks and cemetery, property and community facilities income. Reclassification of revenue between fees and charges and other revenue.	\$2,229	32%
4	Interest revenue: reflects changes to external interest rates and official cash rates	(\$396)	-24%
5	Other revenue: driven by reclassification of revenue between other revenue and fees and charges, and timing of Roxburgh Entertainment Centre insurance settlement	(\$3,192)	-56%
6	Personnel costs: reflects reassessment of staff cost to be capitalised and reclassification to other expenses. Increase in personnel costs across planning & regulatory, pools parks and cemeteries, governance and corporate services.	\$2,622	13%
7	Finance cost: reflects changes to external interest rates, official cash rates, review of required borrowing, timing of debt uplift, and Council's credit rating.	\$1,039	-19%
8	Capital Expenditure: driven by 2025/26 capital projects across waters, wastewater, stormwater, transport, property and community facilities, environmental services which have been forecasted to continue in 2026/27	\$17,990	41%
9	External Debt: reflects changes due to reassessment of capital programme and available capital funding.	(\$2,464)	-1.7%

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2025/26 LTP Yr 1 \$000	Prospective Statement of Changes in Equity	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
Public Equity			
1,163,995	Public Equity Balance at 1 July	1,281,705	1,211,589
Accumulated Funds			
479,277	Balance at 1 July	505,208	501,145
21,868	Surplus / (Deficit)	16,621	17,782
	- Transfer of shares in associate at fair value	-	-
	- Transfer to restricted reserves	-	-
	- Transfer from revaluation reserves as intended for sale	-	-
	- Transfer from property revaluation reserve on disposal	-	-
501,145	Balance at 30 June	521,829	518,927
Other Reserves			
Property revaluation reserve			
684,718	Balance at 1 July	776,515	710,444
25,726	Revaluation gains/(loss)	27,090	29,159
	- Transfer from property revaluation reserve as intended for sales	-	-
	- Transfer of accumulated funds on disposal on property	-	-
710,444	Balance at 30 June	803,946	739,603
Fair value through other comprehensive revenue reserve			
	Balance at 1 July	(18)	
	- Revaluation gain/(loss)	-	-
	- Reclassification to surplus or deficit on disposal	-	-
	- Balance at 30 June	(18)	-
Restricted Reserves (trust and bequest funds)			
	- Balance at 1 July	-	-
	- Transfer from accumulated funds	-	-
	- Balance at 30 June	0	-
710,444	Total other reserves	803,587	739,603
1,211,589	Public Equity 30 June	1,325,417	1,258,530

This table has rounding (+/- 1)

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2025/26 LTP Yr 1 \$000	Prospective Statement of Financial Position	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
Assets			
Current Assets			
25,316	Cash & Cash Equivalents	32,846	27,875
2,000	Other financial assets	2,813	2,000
5,866	Receivables	6,766	5,973
860	Prepayments	1,071	860
4,854	Inventory	4,168	4,091
38,896	Total current assets	47,664	40,798
Non Current Assets			
934	Financial assets Term	1,507	934
274	Forestry investment	285	282
7,274	Investment Property	7,378	7,493
2,916	Intangible assets	2,681	3,293
1,302,567	Property plant & equipment	1,418,471	1,357,901
-	Investment in associate	-	-
1,313,964	Total non current assets	1,430,501	1,369,902
1,352,860	Total assets	1,478,165	1,410,700
Liabilities			
Current Liabilities			
9,912	Creditors and deferred revenue	12,947	10,106
850	Employee entitlements current	941	875
-	Borrowings term	17,500	-
10,762	Total current liabilities	31,389	10,981
Non Current Liabilities			
-	Provisions term	-	-
130,510	Borrowings and other financial liabilities	121,225	141,189
-	Derivative financial instruments	135	-
130,510	Total non current liabilities	121,359	141,189
141,271	Total liabilities	152,748	152,171
1,211,589	Net assets (assets minus liabilities)	1,325,417	1,258,530
Equity			
501,145	Accumulated funds	521,829	518,927
710,444	Property revaluation reserves	803,927	739,603
1,211,589	Total equity	1,325,417	1,258,530

This table has rounding (+/- 1)

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2025/26 LTP Yr 1 \$000	Prospective Statement of Cash Flows	2026/27 AP \$000	2026/27 LTP Yr 2 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
94,616	Receipts from rates, fees and other revenue	104,469	103,630
1,517	Interest received	1,257	1,653
-	- Dividends received	-	-
-	- Net GST	-	-
(4,309)	Interest Paid	(4,574)	(5,613)
(58,645)	Payments to suppliers and employees	(66,486)	(63,955)
33,179	NET CASH FLOW FROM OPERATING ACTIVITIES	34,666	35,715
CASH FLOWS FROM INVESTING ACTIVITIES			
-	- Receipt from sale of property, plant and equipment	-	-
-	- Receipt from sale of investments	-	-
-	- Receipts from the repayment of loans and receivables	-	-
(74,301)	Purchase of property, plant and equipment	(61,713)	(43,404)
(833)	Purchase of intangibles	(113)	(432)
-	- Purchase of forestry	-	-
-	- Purchase of investments	-	-
-	- Investment in loans and receivables	-	-
(75,134)	NET CASH FLOW FROM INVESTING ACTIVITIES	(61,826)	(43,836)
CASH FLOWS FROM FINANCING ACTIVITIES			
46,303	Proceeds from borrowings	27,101	15,598
(934)	Repayment of borrowings	(4,773)	(4,919)
45,369	NET CASH INFLOW (OUTFLOW) FROM FINANCING ACTIVITIES	22,328	10,679
3,414	Net cash increase (decrease) in cash held	(4,832)	2,559
21,902	Cash at the beginning of the year	37,679	25,316
25,316	Closing cash held 30 June	32,846	27,875

This table has rounding (+/- 1)

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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 established. Interest is credited to surpluses held in reserves. Restricted reserves have rules that can be set by legal obligation that restrict the use that Council may put the funds to. 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.

Prospective Statement of Reserve Movements	Opening Balance 2026/27 \$000	Transfers In 2026/27 \$000	Transfers Out 2026/27 \$000	Closing Balance 2026/27 \$000
GENERAL RESERVES				
General Reserves	1,582	22,166	(20,809)	2,939
Total General Reserves	1,582	22,166	(20,809)	2,939
TARGETED RESERVES				
Community Facilities Rates	19,610	11,880	(11,737)	19,753
Planning and Environment Rate	2,964	153	(1,663)	1,453
Economic Development Rate	130	5	(5)	130
Tourism Rate	393	14	(135)	272
Waste Management and Collection Charge	(51)	6,561	(6,127)	384
District Library Charge	(30)	197	(189)	(22)
District Water Supply	(86)	19,103	(19,251)	(235)
District Wastewater	1,594	19,139	(20,582)	151
District Stormwater	2,913	933	(2,116)	1,730
Total Targeted Reserves	27,437	57,983	(61,805)	23,615
Specific and Other Reserves				
Other Specific Reserves	418	15	-	432
District Roading Development Fund	804	272	(301)	775
District Wastewater Development Fund	1,972	2,060	(3,038)	994
District Water Development Fund	(10,211)	2,754	(5,602)	(13,095)
District Community Infrastructure Development Fund	(2,451)	605	(177)	(2,023)
District Reserve Improvement Development Fund	33	85	(148)	(30)
District Reserve Land Development Fund	24	1	-	25
Vincent Reserve Contribution Fund	1,477	52	-	1,529
Cromwell Reserve Contribution Fund	2,927	102	-	3,029
Maniototo Reserve Contribution Fund	361	13	(200)	174
Teviot Valley Reserve Contribution Fund	143	5	-	148
Total Specific and Other Reserves	(4,504)	5,964	(9,465)	(8,006)
WARD RESERVES				
Vincent Community Board Reserves				
Vincent Grants Rate	59	2	(2)	59
Vincent Specific Reserves	347	12	-	359
Total Vincent Community Board Reserves	406	14	(2)	419
Cromwell Community Board Reserves				
Cromwell Grants Rate	60	2	(2)	60
Cromwell Specific Reserves	9,898	366	(50)	10,214
Total Cromwell Community Board Reserves	9,957	368	(53)	10,273
Maniototo Community Board Reserves				
Maniototo Grants Rate	3	5	(5)	3

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Maniototo Specific Reserves	333	25	(10)	348
Total Maniototo Community Board Reserves	336	31	(16)	352
Teviot Valley Community Board Reserves				
Teviot Valley Grants Rate	40	1	-	41
Teviot Valley Specific Reserves	656	26	-	682
Total Teviot Valley Community Board Reserves	696	27	-	723
Total Reserves	35,911	86,554	(92,149)	30,315

This table has rounding (+/- 1)

The purpose of the reserve funds is to ring fence the revenue received for each rate funded activity to the rate group itself. This keeps surpluses/deficits in each activity separate from the other activities. This is broken down into general reserves, targeted reserves, and ward targeted reserves. Transfers to and from these reserves are made at Council discretion.

Other specific reserves include McArthur Book Committee, Anderson Trust Facilities, A. George Trust and Cemetery/ Allen Rd Conservation Naseby. All such funds are available only for the purpose specified.

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LTP Year 1 2025/26	CAPITAL EXPENDITURE Summary	AP 2026/27	LTP Year 2 2026/27
25,844,143	Water	17,490,138	12,120,498
10,605,833	Wastewater	18,449,087	11,916,144
493,000	Stormwater	983,212	727,456
7,955,368	Roading	9,535,455	7,740,063
3,166,000	Environmental Services	5,849,172	1,415,012
325,000	Planning and Regulatory	123,492	123,492
23,041,293	Property and Community Facilities	6,740,855	7,211,691
1,669,500	Pools Parks and Cemeteries	2,155,584	2,101,169
188,895	Service Centres and Libraries	184,100	184,100
1,844,804	Governance and Corporate	316,380	296,381
75,133,836	Total Capital Expenditure	61,827,475	43,836,006

LTP Year 1 2025/26	CAPITAL EXPENDITURE	AP 2026/27	LTP Year 2 2026/27
	Water		
-	Vehicle Replacements	-	-
4,431,643	Water Supply Renewals	5,243,578	4,246,677
21,412,500	Water Supply Improvements	12,246,560	7,873,821
25,844,143	Total Water	17,490,138	12,120,498
	Wastewater		
5,107,833	Wastewater Renewals	6,412,362	3,642,871
5,498,000	Wastewater Improvements	12,036,725	8,273,273
10,605,833	Total Wastewater	18,449,087	11,916,144
	Stormwater Renewals		
493,000	Stormwater Renewals	983,212	727,456
493,000	Total Stormwater	983,212	727,456
	Roading		
80,000	Vehicle Replacements	-	-
50,000	Unsubsidised Roothing	51,555	51,555
7,675,368	Renewal Local Roads	9,380,790	7,585,398
150,000	Minor Improvements	103,110	103,110
7,955,368	Total Roothing	9,535,455	7,740,063
	Environmental Services		
20,000	Litter Bins	22,640	22,640
3,146,000	Waste Disposal	5,826,532	1,392,372
3,166,000	Total Environmental Services	5,849,172	1,415,012
	Planning and Regulatory		
205,000	Dog Pound	-	-
120,000	Vehicle Replacements	123,492	123,492
325,000	Total Planning and Regulatory	123,492	123,492
	Property and Community Facilities		
62,500	William Fraser Building	74,610	74,610
10,000	Admin Building Cromwell	7,718	7,718
22,000	Admin Building Teviot Valley	-	-
294,000	Elderly Persons Housing	299,983	299,984
667,000	Property General District	74,610	74,610
-	Vehicle Replacements	-	-

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LTP Year 1		AP	LTP Year 2
2025/26	CAPITAL EXPENDITURE	2026/27	2026/27
280,000	Alexandra Aerodrome	1,265,793	1,265,793
20,000	Public Toilets	5,145	5,146
69,500	Public Toilet Vincent	35,503	35,503
20,000	Public Toilets Cromwell	-	-
10,500	Maniototo Public Toilets	49,397	49,397
27,000	Property General Vincent	-	-
-	- 37 Tarbert St	-	-
47,000	39-43 Tarbert St	115,774	115,774
-	- Central Stories	-	-
23,500	Alexandra Community Centre	25,728	25,728
369,322	Molyneux Stadium	70,456	70,456
4,700,000	Omakau Community Hub	2,000,000	-
35,000	Becks Hall	-	-
64,000	Clyde Hall	6,175	6,175
45,000	Poolburn Hall	-	-
20,000	Ophir Hall	-	-
-	- Clyde Museums	180,093	180,092
5,000	Property General Cromwell	-	-
15,294,871	Memorial Hall Cromwell	237,772	237,772
-	- Cromwell Sports Pavillion	77,182	77,182
80,000	Tarras Community Centre	-	1,001,057
-	- Cromwell Museum	41,164	41,164
200,000	Cromwell Town Centre	-	-
10,000	Cromwell Town Centre Upgrade	-	-
10,000	Property General Maniototo	10,292	10,292
22,100	Maniototo Stadium	20,582	1,245,211
-	- Maniototo Arts Centre	25,728	25,728
8,000	Public Hall Naseby	2,058	2,058
34,500	Public Hall Ranfurly	66,892	66,892
-	- Pioneer Store Naseby	-	235,149
29,500	Community Halls Maniototo	-	-
25,000	Ranfurly Railway Station	-	-
-	- Community Halls Teviot	-	-
500,000	Roxburgh Entertainment Centre	2,048,200	2,058,200
-	- Centennial Milkbar	-	-
36,000	Teviot Valley Public Toilet	-	-
23,041,293	Total Property and Community Facilities	6,740,855	7,211,691
	Pools Parks and Cemeteries		
2,000	Clutha Management	5,145	5,146
45,000	Trails Maintenance	46,309	46,310
-	- Manorburn Recreation Reserve Committee	20,000	20,582
15,500	Molyneux Park	31,387	31,388
122,500	Other Reserves Vincent	145,347	95,347
-	- Pioneer Park	-	-
184,500	Molyneux Pool	98,794	98,794
193,000	Alexandra Town Centre	455,892	455,892
55,000	Bannockburn Recreation Reserve Committee	102,910	102,910
-	- Anderson Park	-	-
326,000	Cromwell Reserves	472,358	472,358

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LTP Year 1	CAPITAL EXPENDITURE	AP	LTP Year 2
2025/26		2026/27	2026/27
185,000	Cromwell Pool	96,735	96,735
45,000	Recreation Reserve Committee Clyde	15,436	15,436
32,000	Recreation Reserve Committee Omakau	26,756	26,756
36,000	Clyde & Fraser Domains	27,785	27,786
5,000	Oturehua Domain	3,602	3,602
-	Recreation Reserve Committee Patearoa	-	-
-	Recreation Reserve Committee Taieri Lake	2,058	2,058
193,500	Other Reserves Maniototo	51,825	46,824
4,500	Ranfurlly Pool	13,481	13,481
7,000	Naseby Dam Reserve	7,204	7,204
-	Millers Flat Recreation Reserve Committee	6,175	6,175
1,500	Teviot Valley Walkway Committee	1,544	1,544
23,500	Reserves Teviot Valley	22,640	22,641
75,000	Alexandra Cemetery	92,619	92,619
50,000	Cromwell Cemetery	102,910	102,910
15,000	Clyde Cemetery	28,815	28,815
-	Omakau Cemetery	-	-
10,000	Naseby Cemetery	262,421	262,420
3,000	Teviot Valley Cemetery	15,436	15,436
40,000	Vehicle Replacements	-	-
1,669,500	Total Pools Parks and Cemeteries	2,155,584	2,101,169
	Service Centre and Libraries		
176,895	Library District	182,042	182,042
1,800	Library Alexandra	1,852	1,852
10,200	Library Cromwell	206	206
-	Library Maniototo	-	-
188,895	Total Service Centre and Libraries	184,100	184,100
	Governance and Corporate Services		
188,304	Vehicle Replacements	41,164	41,164
50,000	Administration	51,455	51,455
799,000	Information and Communication Technology	79,687	59,688
282,500	Information and Communication Technology		
	Business Information Systems	113,201	113,201
495,000	Information and Records Management	-	-
30,000	Business Continuity and Emergency Management	30,873	30,873
1,844,804	Total Governance and Corporate Services	316,380	296,381

This table has rounding (+/- 1)

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Rating Policy

Funding Impact Statement

Schedule of rates (Funding Impact Statement – rates)

The rates in the information provided below have been assumed to be used for the entirety of the Long-Term Plan 2025-34. There is an exception with water, wastewater and stormwater, which has been assumed to cease at the end of the 2026/27 financial year.

General

Allocation: Where a payment made by a ratepayer is less than the amount now payable, the Council will apply the payment firstly to any arrears from previous years, and then proportionately across all current year rates due.

Differentials based on Land Use

The Council proposes to use this matter to differentiate the general rate, tourism rate, grant rate, wastewater rate (2nd and Subsequent pan/urinal).

The Council uses the valuation service provider to gather information as to the use of the rating unit. The council will determine any objections to the categorisation with reference to actual land use.

The differential categories are:

General Rate

The General Rate differentials exist to ensure that the overall increase in rates liability for the Dams remain closely aligned with the overall average increase in rates.

Large Dams: Clyde Dam – Earnsclough and Roxburgh Dam – Roxburgh. Paerau Dam – Maniototo Teviot Dams – Roxburgh. All other properties.

These differentials exist to ensure that the overall increase in rates liability for the dams remains aligned with the overall average increase in rates.

Tourism and Grants Rates

Residential – all rating units categorised as residential by Council's valuation service provider.

Rural – all rating units used categorised as dairy, horticulture, forestry, mining, lifestyle or specialist agricultural use by Council's valuation service provider.

Commercial and industrial – all rating units categorised as commercial or industrial by Council's valuation service provider.

Dams, Utilities and Other - the Clyde Dam, Roxburgh Dam, Paerau Dam, Teviot Dam and all rating units categorised as utilities by Council's valuation service provider, sports groups and other non-commercial community groups.

The Tourism and Grants differentials are assessed on land use and are Residential 1.00, Rural 0.77, Commercial/Industrial 5.37, Dams and Utilities 0.69.

DRAFT**Wastewater Additional Pan/Urinal**

Commercial properties providing accommodation including motels, camping grounds and commercial rest homes for the elderly.

Differentials based on Location**Grants Rate**

These rates are assessed differentially on the following locations:

- Vincent – the area within the Vincent Ward
- Cromwell – the area within the Cromwell Ward
- Teviot Valley – the area within the Teviot Valley Ward
- Maniototo – the area within the Maniototo War

Differentials based on Availability of Service**Water Supply**

The categories for the proposed water supply rates are:

- Connected – any rating unit (including vacant sections) that is connected to (lateral/s provided) a council operated water supply
- Serviceable – any rating unit (including vacant sections) that is not connected to (no lateral provided) a council operated wastewater system but is within 100 metres of a water network

Wastewater

The categories for the proposed wastewater rates are:

- Connected – any rating unit (including vacant sections) that is connected to (lateral/s provided) a council operated wastewater system
- Serviceable – any rating unit (including vacant sections) that is not connected to (no lateral provided) or is able to be connected to wastewater infrastructure but is within 30 metres of a wastewater network, as defined in a map held by Council.

Environmental Services - Waste Management

The categories for waste management rates are:

- Waste management with collection – wheelie bins are provided by the Council and a kerbside collection service is available to the rating unit
- Waste management without collection – no wheelie bins are provided, and no weekly collection service is available to the rating unit
- Additional general refuse bin – additional general refuse bins supplied over and above the initial supply of service
- Additional mixed recycling bin – additional mixed recycling bins supplied over and above the initial supply of service
- Additional glass recycling bin – additional glass recycling bins supplied over and above the initial supply of service
- Additional organics bin – additional organics bins supplied over and above the initial supply of service

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Due Dates for Payment of Rates

All rates other than metered water charges will be payable in four instalments due on:

- 20 August 2026
- 20 November 2026
- 22 February 2027
- 20 May 2027

Charges for Metered Water will be Due On

Meter Reading Area	Read Period	Billing Due Dates
Clyde, Omakau, Maniototo, Teviot	July 2026 November 2026 March 2027	27 August 2026 7 January 2027 29 April 2027
Alexandra	August 2026 December 2026 April 2027	24 September 2026 28 January 2027 27 May 2027
Cromwell 1 / East (split along Barry Ave and SH 6 Cromwell to Luggate) incl Pisa	September 2026 January 2027 May 2027	29 October 2026 25 February 2027 24 June 2027
Cromwell 2 / West (split along Barry Ave and SH 6 Cromwell to Luggate) incl Bannockburn and Lowburn	October 2026 February 2027 June 2027	26 November 2026 25 March 2027 29 July 2027

Read dates are an approximation depending on property numbers.

Penalties

The Council will apply penalties under section 57 and 58 of the Local Government (Rating) Act 2002 on unpaid rates (other than metered water rates) as follows:

Unpaid Instalments

- 10% on any outstanding amount of any instalment not paid by the due date.
- The penalty will be applied on 27 August 2026, 27 November 2026, 29 February 2027 and 27 May 2027 respectively for each instalment.

Unpaid balance of prior financial year

- 10% on amounts outstanding balances due from prior rating years, such penalties being applied on 1 October 2026 and 1 April 2027.
- Requests for waiver of penalties should be sent, in writing, to the Rates Officer as per Council Remission of Penalties Policy.

The Council will apply penalties under section 57 and 58 of the Local Government (Rating) Act 2002 on unpaid metered water rates as follows:

10% on any metered water rates unpaid after the due date.

The penalty will be applied on the date below for the respective instalments:

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Meter Reading Area	Penalty Date
Clyde, Omakau, Maniototo, Teviot	3 September 2026 14 January 2027 6 May 2027
Alexandra	1 October 2026 4 February 2027 3 June 2027
Cromwell 1 / East (split along Barry Ave and SH 6 Cromwell to Luggate) incl Pisa	5 November 2026 4 March 2027 1 July 2027
Cromwell 2 / West (split along Barry Ave and SH 6 Cromwell to Luggate) incl Bannockburn and Lowburn	3 December 2026 1 April 2027 5 August 2027

Requests for waiver of penalties on water accounts should be sent, in writing, to the Water Billing Officer, in accordance with the Council's Remission of Penalties Policy.

General Rate

A general rate will be set on land value under section 13 of the Local Government (Rating) Act 2002 on all rateable land.

The Council sets a general rate on a differential basis based on use (with the differential categories being "Large Dams", "Paerau Dam - Maniototo", "Teviot Power Scheme - Roxburgh" and "All areas excluding Large Dams, Paerau Dam - Maniototo, Teviot Dam - Roxburgh") on all rating units (as defined in the General Rate category).

These differentials exist to ensure that the overall increase in rates liability for the dams remains aligned with the overall average increase in rates.

The rate is based on the land value of all rating units in the District according to the table below:

CATEGORY	Factor(s) for calculation liability	Rate factor per \$ of Land Value	Total revenue sought from this category (GST inclusive)
All Other Properties	Land value		
Large Dams	Land value		
Paerau Dam – Maniototo	Land value		
Teviot Power Scheme – Roxburgh	Land value		

The general rate is used to fund in whole or part, the general activities of Council. Included are housing, district grants, community development, community engagement, regional identity, strategy and policy, communications, roading, noxious plant control, governance, service centres, airports and other infrastructure.

Uniform Annual General Charge (UAGC)

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A uniform annual general charge will be set under section 15 of the Local Government (Rating) Act 2002 as a fixed amount per rating unit.

Its level is designed to obtain a balance between flat charges and rates on capital value that is acceptable to Council. It is not used to fund any special portion of the general expenditure of Council.

The Council sets a uniform annual general charge on every rating unit.

CATEGORY	Factor(s) for calculation liability	Fixed Charge per rating unit \$	Total revenue sought from this category (GST inclusive)
Uniform annual general charge	Rating unit		

The uniform annual general charge is used to fund in whole or part, the general activities of Council. Included are housing, district grants, community development, community engagement, regional identity, strategy and policy, communications, roading, noxious plant control, governance, service centres, airports and other infrastructure.

Water Rates and Charges

A targeted rate will be assessed under section 16 of the Local Government (Rating) Act 2002 on each rating unit.

The Council sets a targeted rate for water under section 16 of the Local Government (Rating) Act 2002 as a fixed charge assessed differentially per connection to any rating unit (including vacant sections) within the district which is connected (lateral provided) to a Council water supply and also sets a targeted rate for water under section 16 of the Local Government (Rating) Act 2002 on any rating unit (including vacant sections) that is not connected (no lateral provided) but is able to be connected to Council water infrastructure and is within 100 metres of a water supply reticulation system. The Targeted rate Serviceable (no lateral provided) is 50% of the Connected (Lateral Provided) charge. Rating units which are not connected to a scheme, and which are not serviceable will not be liable for this rate.

The categories for the water supply rates are:

- Connected – any rating unit (including vacant sections) that is connected or able to be connected to (lateral/s provided) a council operated water supply is charged a fixed charge per connection to the rating unit.
- Serviceable – any rating unit (including vacant sections) that is not connected to (no lateral provided) or is able to be connected water infrastructure but is within 100 metres of a water network, as defined by a map held by Council.

The rates for the water supply are shown below:

CATEGORY	Factor(s) for calculation liability	Fixed charge \$	Total revenue sought from this category (GST inclusive)
Connected (Lateral Provided)	Per connection		
Serviceable (No Lateral Provided)	Rating unit		

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The Council sets targeted rates for volumetric water charges under section 19 of the Local Government (Rating) Act 2002 at \$2.40 per cubic meter on all rating units that are connected to a Council water supply. with effect for readings from November 2026. Reading from 1 July 2026 until November 2026 is set at \$1.60 per cubic meter on all rating units that are connected to a Council water supply.

One unit equals one cubic metre which is 1000l or 1m³.

Water charges – including GST

Meter Reading Area	Cost per Unit \$1.60	Cost per Unit \$2.40
Clyde, Omakau, Maniototo, Teviot	July 2026	November 2026 March 2027
Alexandra	August 2026	December 2026 April 2027
Cromwell 1 / East (split along Barry Ave and SH 6 Cromwell to Luggate) incl Pisa	September 2026	January 2027 May 2027
Cromwell 2 / West (split along Barry Ave and SH 6 Cromwell to Luggate) incl Bannockburn and Lowburn	October 2026	February 2027 June 2027

The Council sets a targeted rate for capital contribution to the Ripponvale Water Scheme Upgrade Capital Funding Plan within the Ripponvale community (Appendix 1 - 2022-23 Annual Plan). The rating basis is a fixed charge per rating unit and is applied to those rating units where ratepayers did not elect to make a lump sum payment for their share of the capital contribution to this project.

The Rates Information Database identifies properties that have a targeted rate for capital contribution, and those that made a lump sum payment and to which the targeted rate for capital contribution does not apply.

Sections 117A-M of the Local Government (Rating) Act 2002 relate to Lump sum payment contributions.

The targeted rate is based as a fixed charge for each rating unit for a finite ten-year period as follows:

CATEGORY	Factor(s) for calculation liability	Fixed charge \$	Total revenue sought from this category (GST inclusive)
Ripponvale Water Management (targeted rate payment per year)	Rating unit		

Wastewater Rates and Charges

A targeted rate will be assessed under section 16 of the Local Government (Rating) Act 2002 on each rating unit.

The Council sets a targeted rate under section 16 of the Local Government (Rating) Act 2002 for **DRAFT** wastewater as a fixed charge assessed differentially per connection to any rating unit (including vacant sections) within the district which are connected (lateral provided) to a council operated wastewater system and also sets a targeted rate for wastewater under section 16 of the Local Government (Rating) Act 2002 on any rating unit (including vacant sections) that is not connected (no lateral provided) but is able to be connected to Council water infrastructure and is within 30 metres of a wastewater reticulation system. The Targeted rate Serviceable (no lateral provided) is 50% of the Connected (Lateral Provided) charge. Rating units which are not connected (no lateral provided), and which are not serviceable (service not available) will not be liable for this rate.

The categories for the proposed wastewater rates are:

- Connected – any rating unit (including vacant sections) that is connected to (lateral provided) a council operated wastewater system
- Serviceable – any rating unit (including vacant sections) that is not connected to (no lateral provided) or is able to be connected to wastewater infrastructure but is within 30 metres of a wastewater network, as defined in a map held by Council.

The Council sets a targeted rate as a fixed charge for each additional pan or urinal in excess of one wastewater connection, for those rating units providing commercial accommodation or commercial elderly rest homes as defined by the rating valuations rules 2008. This is calculated at 25% of the per connection charge.

The rates for this service are shown below:

CATEGORY	Factor(s) for calculation liability	Fixed Charge \$	Total revenue sought from this category (GST inclusive)
Connected (Lateral Provided)	Per connection		
Serviceable (No Lateral Provided)	Rating unit		
Additional Pan Commercial Accommodation	Per additional pan		

The Council sets a targeted rate for wastewater management as a fixed charge per rating unit within Clyde (identified by Valuation Roll 28461) not connected to the Wastewater network.

The wastewater management charges will be applied for ground water monitoring and preliminary costs for a Clyde wastewater scheme.

CATEGORY	Factor(s) for calculation liability	Fixed Charge \$	Total revenue sought from this category (GST inclusive)
Clyde Wastewater Management	Rating Unit		

The Council sets a targeted rate for capital contribution to the Clyde Wastewater Reticulation Scheme Upgrade - Capital Funding Plan (2023-24 Annual Plan) to properties identified in Stage 1 of the project. The rating basis is a fixed charge per rating unit and is applied to those rating units where ratepayers did not elect to make a lump sum payment for their share of the capital contribution to this project.

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The Rates Information Database identifies properties that have a targeted rate for capital contribution, and those that made a lump sum payment and to which the targeted rate for capital contribution does not apply.

Sections 117A-M of the Local Government (Rating) Act 2002 relate to Lump sum payment contributions.

The targeted rate is based as a fixed charge for each rating unit for a finite ten-year period as follows:

CATEGORY	Factor(s) for calculation liability	Fixed Charge \$	Total revenue sought from this category (GST inclusive)
Clyde Wastewater Capital Contribution Charge	Per rating unit		

Stormwater Charge

The stormwater charge is a uniform targeted rate. It recovers the funding required by Council for stormwater purposes. It is assessed on all rating units.

CATEGORY	Factor(s) for calculation liability	Fixed Uniform Charge \$	Total revenue sought from this category (GST inclusive)
Stormwater Charge	Rating unit		

Stormwater charge funds the operations and maintenance of stormwater within the district.

Waste Management and Waste Collection Charges

Where the Council waste collection service is available the charge is set on the basis of the number of containers of waste that the Council collects as part of its standard waste collection service, which is one household general refuse bin, one mixed recycling bin, one glass recycling bin and one organics bin. Where a household general refuse bin, mixed recycling bin, glass recycling bin or organics bin is provided in addition to the standard service Council will charge additional rates per additional bin. Standard waste collection service is compulsory for all improved rating units that are situated within a collection area.

The Council sets a waste management charge for rating units with no collection which contributes to Environmental education and districtwide waste collection activities such as public bins and transfer station operations

CATEGORY	Factor(s) for calculation liability	Fixed Charge \$	Total revenue sought from this category (GST inclusive)
Waste collection with collection 4 bins (availability of service)	Per rating unit		
Waste collection additional general refuse bin (red) 240L	Per additional bin		
Waste collection additional general refuse bin (red) 140L	Per additional bin		
Waste collection additional mixed recycling bin (yellow)	Per additional bin		
Waste collection additional glass recycling bin (blue)	Per additional bin		

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Waste collection additional organics bin (green)	Per additional bin		
Waste collection upsized household rubbish bin (red) 240L	Per upsized bin		
Waste management charge (no collection from rating unit)	Rating unit		

Community Facilities Charge

The Council sets a uniform targeted rate of \$982.61 per rating unit under section 16 of the Local Government (Rating) Act 2002 for community facilities on every rateable rating unit in the district.

CATEGORY	Factor(s) for calculation liability	Fixed Uniform Charge \$	Total revenue sought from this category (GST inclusive)
Community Facilities Charge	Rating Unit		

Community Facilities charge funds the operations and maintenance of all parks and reserves, community halls, swimming pools, other recreation facilities and amenities, public toilets, tracks and waterways.

District Library Charge

The Council sets a targeted rate for library services as a uniform charge per rating unit. The targeted rates will be based as a uniform charge for each rating unit as shown in the table below:

CATEGORY	Factor(s) for calculation liability	Fixed Uniform Charge \$	Total revenue sought from this category (GST inclusive)
District Library	Rating unit		

Library charge is applied to operations and maintenance of libraries.

Grants

The Council sets a targeted rate for Grants within each ward. For each ward the rate will be on a differential basis, based on the use to which the rating unit is placed (as defined in the table below).

The targeted rates are based on the capital value of all rating units as shown in the table as follows:

CATEGORY	Factor(s) for calculation liability	Rate Factor per \$ of Capital Value	Total revenue sought from this category (GST inclusive)
Cromwell Ward			
Commercial and Industrial	Capital value		
Residential	Capital value		
Rural	Capital value		
Dams and Utilities	Capital value		
Vincent Ward			

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CATEGORY	Factor(s) for calculation liability	Rate Factor per \$ of Capital Value	Total revenue sought from this category (GST inclusive)
Commercial and Industrial	Capital value		
Residential	Capital value		
Rural	Capital value		
Dams and Utilities	Capital value		
Commercial and Industrial	Capital value		
Residential	Capital value		
Rural	Capital value		
Dams and Utilities	Capital value		
Commercial and Industrial	Capital value		
Residential	Capital value		
Rural	Capital value		
Dams and Utilities	Capital value		

The Grants charge is used to provide grants to promote local areas within the ward and to provide funding for community groups or for individuals undertaking activities with a community benefit.

Planning and Environment

The Council sets a planning and environment rate on all rating units. The rate is based on the capital value of all rating units in the District according to the table below:

CATEGORY	Factor(s) for calculation liability	Rate Factor per \$ of Capital Value	Total revenue sought from this category (GST inclusive)
Planning and Environment	Capital value		

Planning and Environment rates are used to fund functions including Resource Management, Environmental Health, Enforcement, Liquor Licencing, Building and Civil Defence.

Economic Development

The Council sets an economic development rate on all rating units. The rate is based on the capital value of all rating units in the District according to the table below:

CATEGORY	Factor(s) for calculation liability	Rate Factor per \$ of Capital Value	Total revenue sought from this category (GST inclusive)
Economic Development	Capital value		

Economic Development rates are used to provide economic opportunity and a business development programme.

Tourism

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The Council sets a targeted rate under section 16 of the Local Government (Rating) Act 2002 on a differential basis based on use of all rating units, except those rating units used as sport and recreation, for Tourism. The rate is based on the capital value of all rating units in the district.

CATEGORY	Factor(s) for calculation liability	Rate Factor per \$ of Capital Value	Total revenue sought from this category (GST inclusive)
Residential	Capital value		
Rural	Capital value		
Commercial and Industrial	Capital value		
Dams, Utilities	Capital value		

The tourism rate will be used to fund visitor information centres, destination management and tourism development within the district.

Operational Rating Principles

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Payment Options

Rates may be paid by:

- Cash
- EFTPOS (excluding from a credit card account)
- Direct debit (Council's preferred method of payment)
- Internet transfer or telephone initiated direct credit
- Or by prior arrangement with the Rates Officer
- Credit card via www.codc.govt.nz. There will be a service charge payable direct to Council's bankers by ratepayers who use this option.

During the hours of 8.30am to 5pm, Monday to Friday (except for Thursday 9.30am to 5pm) at any of the following:

- Council Offices, William Fraser Building, 1 Dunorling Street, Alexandra
- Cromwell Service Centre, 42 The Mall, Cromwell
- Maniototo Service Centre, 15 Pery Street, Ranfurly
- Roxburgh Service Centre, 120 Scotland Street, Roxburgh (9am to 5pm Monday to Friday, except Thursday 9.30am to 5pm)

Inspection of and Objection to Rating Information and Records

The Complete Rating Information Database (CRID) and the Rating Information Database and related rates records are available for inspection between 8.30am to 4.30pm, Monday to Friday, at any of the following:

- Council Offices, William Fraser Building, Dunorling Street, Alexandra
- Cromwell Service Centre, 42 The Mall, Cromwell
- Maniototo Service Centre, 15 Pery Street, Ranfurly
- Roxburgh Service Centre, 120 Scotland Street, Roxburgh (9am to 4pm)

Any interested person may inspect the CRID. Inspection is free but there may be a fee payable for the supply of particulars from the CRID.

The following persons may inspect the rates records for a rating unit in accordance with the Local Government (Rating) Act 2002:

- The ratepayer
- Anyone authorised, in writing, by the ratepayer to do so
- Any person who has become liable to pay the rates under the recovery provisions of the Local Government (Rating) Act 2002
- A solicitor, landbroker or real estate agent
- Any member of the public with respect to rates assessed, but not including arrears, remissions or postponed rates

Any ratepayer named in the Rating Information Database (RID) can object to the information in the RID on the following grounds:

- Rating unit listed in the District Valuation Roll (DVR) has been omitted from the RID
- Information from the DVR has been omitted or incorrectly entered in the RID
- Information entered in the RID (other than information from the DVR) is incorrect
- A lawful amendment to the DVR has not been entered in the RID

Objections to the rates records of a rating unit may only be made by:

- The ratepayer, or
- Someone who has become liable to pay the rates on the unit under the recovery provisions

Objections to rates records may only be made on the following grounds:

- The rates have been incorrectly calculated, or
- The balance shown as owing on the rating unit is incorrect

The Council will notify objectors in writing of its decision regarding an objection.

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Owner of rating unit may require local authority to withhold information from database.

Ratepayers may request, in writing, that Council withhold name and postal address be withheld (sec 28c Local Government (Rating) Act 2002). No reason need be provided.

Delegation

Section 132 of the Local Government (Rating) Act 2002 allows Council to delegate the exercise of functions, powers or duties conferred by this Act on the local authority to:

- its Chief Executive Officer; or
- any other specified officer of the local authority.

Council has put in place the following delegations:

1. The decision whether disclosure of a name is necessary to identify a rating unit (s28 (2) of the Act) – to the Chief Executive Officer (CEO) and Group Manager – Governance and Business Services, acting alone.
2. Authority to determine the fee payable for supplying a copy of the Rates Information Database (RID) (Section 28 (3) of the Act) – to the Group Manager – Governance and Business Services.
3. Authority to determine objections to the RID (Section 29 of the Act) – to the CEO, Group Manager – Governance and Business Services and Chief Financial Officer, any two acting jointly.
4. Authority to remove names from the RID (Section 35 (b) of the Act) – to the Group Manager – Governance and Business Services, Chief Financial Officer, and Rates Officer acting alone.
5. Authority to determine objections to rates records (Section 39 of the Act) – to the CEO, Group Manager – Governance and Business Services and Chief Financial Officer, any two acting jointly.
6. Authority to correct errors in RIDs and Rate Records (Section 40 of the Act) – to the Group Manager – Governance and Business Services, Chief Financial Officer and Rates Officer, acting alone.
7. Authority to fix the interest rate to be charged on reassessed rates (Section 42 (3) of the Act) – to the Group Manager – Governance and Business Services.
8. Authority to issue invoices based on previous year's rates (Section 50 of the Act) – to the Group Manager – Governance and Business Services and Chief Financial Officer, acting alone.
9. Determine agreeable method of rates payments (Section 52 (2) of the Act) – to the Group Manager – Governance and Business Services.
10. Authority to recover unpaid rates from owner (Section 61 (1) of the Act) – to the Group Manager – Governance and Business Services, Chief Financial Officer and Rates Officer, any two acting jointly.
11. Authority to recover unpaid rates from persons other than owners (Section 62 of the Act) – to the Group Manager – Governance and Business Services, Chief Financial Officer and Rates Officer, acting alone.
12. Authority to commence proceedings for unpaid rates (Section 63 of the Act) – to the CEO and Group Manager – Governance and Business Services, acting jointly.
13. Commencement of rating sale or lease provisions (Section 67 of the Act) – to the CEO and Group Manager – Governance and Business Services, acting jointly.
14. Authority to sell by private treaty (Section 72 of the Act) – to the CEO and Group Manager – Governance and Business Services, acting jointly.
15. Authority to sell abandoned land (Section 77 to 83 of the Act) – to the CEO and Group Manager – Governance and Business Services, acting jointly.

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16. Authority to administer remission and postponement policies (Sections 85/87 of the Act) – to the Group Manager – Governance and Business Services.
17. Authority to impose penalties on unpaid rates (Section 57 and 58 of the Act) - to the Group Manager – Governance and Business Services.
18. Authority to remit rates penalties as applied in accordance with section 57 and 58 of the Act to the Group Manager – Governance and Business Services, Chief Financial Officer or Rates Officer acting alone.
19. Authority to remit water rates penalties as applied in accordance with section 57 and 58 of the Act to the Group Manager – Governance and Business Services, Chief Financial Officer, Rates Officer or Water Billing Officer, acting alone.

Operational Rating Policies

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Rates Remission & Postponement on Māori Freehold Land

Introduction

This policy aims to ensure the fair and equitable collection of rates from all sectors of the community recognising that certain Māori owned lands have particular conditions, features, ownership structures or other circumstances which make it appropriate to provide relief from rates.

Definitions

Māori Freehold Land – land whose beneficial ownership has been determined by the Māori Land Court by freehold order.

Policy Objectives

1. To recognise and support the relationship of Māori and their culture and traditions with their ancestral lands;
2. To recognise and take into account the presence of wāhi tapu sites of cultural significance or other cultural values that may affect the use of the land for other purposes;
3. To avoid further alienation of Māori Freehold Land as a result of pressures that may arise from the imposition of rates on unoccupied land;
4. To recognise and take into account the importance of land in providing economic and infrastructure support for marae and associated papakāinga housing;
5. To recognise and take into account the importance of land for community goals relating to:
 - a. The protection of outstanding natural features;
 - b. The protection of significant indigenous vegetation and significant habitat of indigenous fauna.

Conditions and Criteria

1. Māori Freehold Land is not subject to the general rate unless such land is used for commercial purposes.
2. Targeted rates for Water, Sewer, and Solid Waste services will apply to all Māori Freehold Land for which these services are provided.

Note: There is currently no Māori Freehold Land within the Central Otago District.

Postponement of Rates Policy

The objective of the Council's policy on postponement of rates is to assist ratepayers experiencing extreme financial circumstances which affect their ability to pay rates.

Only rating units used solely for residential purposes (as defined by the Council) will be eligible for consideration for rates postponement for extreme financial circumstances.

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Only the ratepayer, or his/her authorised agent, may make application for rates postponement. Such application must be in writing.

The ratepayer must have owned the rating unit for at least five years.

When considering whether extreme financial circumstances exist, all of the ratepayer's circumstances will be relevant, including:

- Age
- Physical and/or mental disability
- Injury or illness
- Family circumstances
- Eligibility for DIA Rate Rebate

Additionally, Council must be satisfied that the ratepayer is unlikely to have sufficient funds left over, after the payment of rates, for:

- Normal health care
- Proper provision for maintenance of his/her home and chattels at an adequate standard
- Normal day to day living expenses

Any postponed rates will be postponed until the earlier of:

- The death of the ratepayer; or
- The sale of the rating unit

Postponed rates will be registered as a statutory land charge on the rating unit title. This means that the Council will have first call on the proceeds of any revenue from the sale or lease of the rating unit.

Postponement of rates will apply from the beginning of the rating year in which the application is made.

Postponed rates will incur a postponement fee, equivalent to interest calculated on the total amount postponed at 30 June each year, plus an administrative charge. The interest will be calculated at Council's internal investment rate, as used for internal loans

Rates Remission Policy

Policy Objectives

- To facilitate the ongoing provision of non-commercial (non-business) community services or recreational opportunities for residents of the Central Otago District.
- To enable Council to remit penalties on rates where reasonable grounds exist.
- To enable Council to act fairly and equitably with respect to rates on properties which are contiguous, in the same ownership, and used jointly as one rating unit for which services are utilised at the rate of a single rating unit.
- To assist ratepayers who have excessive water charges due to a fault (leak) in the internal reticulation serving their rating unit whilst at the same time ensuring that consumers retain their responsibility for the maintenance of their private reticulation.
- To assist ratepayers who experience extreme financial hardship as the result of the effects of a natural calamity on a rating unit.

Previous Applications of Rates Remission Policy

If a previous remission of rates for Development Land has been applied (prior to 1 July 2024) that remission will continue until the period of time detailed in that remission has elapsed.

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Remission of Penalties

The objective is to enable Council to act fairly and reasonably in its consideration of rates which have not been received by the due date due to circumstances outside a ratepayer's control.

Penalty remissions will be granted only when overdue amount is paid, or payment arrangements made to pay the overdue amount.

A good payment history will be one factor taken into account, in conjunction with one or more of the criteria below, when considering any application for remission of penalty.

Remission of penalty will be considered in the case of death, illness or accident of a close family member (as defined by Council) as at the due date.

Remission of penalty will be considered when a payment plan for arrears is agreed and operational.

Remission of penalty will be considered where it facilitates the future payment of rates by direct debit within a specified timeframe.

Remission of penalty will be considered where remission will facilitate the collection of overdue rates and results in full payment of arrears and saving on debt recovery costs.

Remission of penalty will be considered if the ratepayer is able to provide evidence that there has been failure to act by a bank in the case of direct debits or credits.

Remission of penalty will be considered where the penalty has been incurred during the processing of settlements following changes in ownership of rating units.

Penalties will not be applied to rates accounts with an outstanding balance where an agreed payment arrangement is in place.

Penalties that arise from application of incorrect payment references when paying rates to Council may be remitted at the discretion of the Senior Rates Officer who amongst other matters will consider the frequency of the occurrences of incorrect payment references.

Penalties that arise from application of payments intended for multiple rates assessments but use one valuation number as a banking reference instead of one payment per rating unit as stipulated on the rates assessment invoice when paying rates to Council may be remitted at the discretion of the Senior Rates Officer who amongst other matters will consider the frequency of this occurrence.

Application for remission of penalty must be in writing to the Rates Officer, or in the case of volumetric water charges, the Water Billing Officer.

Remission of Uniform Annual Charges and Fixed Charge Targeted Rates for Rating Units in Common Ownership.

The objective is to prevent a ratepayer paying several uniform annual charges and fixed charge targeted rates on land owned by the same person or persons and used jointly as a single unit and where the land is contiguous. or separated only by a road, railway, drain, water race, river, or stream as per Section 20 of the Local Government (Rating) Act 2002.

Application for remission of uniform annual charges must be in writing to the Council. It will not be necessary to reapply each year unless circumstances change.

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Remission will include any targeted rate set on the basis of a fixed dollar charge per rating unit, as well as any uniform annual charges, with the exception of water, wastewater and waste management with collection.

The ratepayer will remain liable for at least one set of each charge.

Remission of uniform annual charges and fixed charge targeted rates, where granted, will take effect from 1 July of the next rating year, or, at the discretion of the Group Manager – Governance and Business Services, during the current rating year, if the applicant is the named ratepayer on the 1st of July of the rating year during which application is approved.

Exemptions

Remissions will not be granted where the Council views the contiguous properties as held for investment purposes; for example, where a new deposited plan has been approved.

Where a remission of uniform annual charges and fixed charge targeted rates has been granted to a rating unit, and that remission ceases to be applicable through change in ownership or usage, the rating unit will be charged a proportion of the targeted rates and uniform annual charges applicable for the remainder of the year, commencing from the beginning of the next rating instalment period.

Remission for Extreme Financial Hardship

The objective is to assist ratepayers who experience temporary extreme financial circumstances which affect their ability to pay rates.

To enable Council to verify extreme financial circumstances exist, an application must be in writing, on the prescribed form (available at Council offices or website). This form contains a statutory declaration which must be completed in front of a Justice of the Peace, solicitor or another person authorised to take a statutory declaration.

This statutory declaration is a legal document and should be treated as such. Ensure information is true and correct to the best of your knowledge and belief. You may face criminal charges if you knowingly make a false oath or affirmation.

This form must also be completed by the registered owner and occupier of the property and must relate to a residential property in the Central Otago District. This form is for residential ratepayers only. This application is not for commercial ratepayers.

This application is valid for 12 months, although a consecutive application may be considered but to a maximum of 2 years in totality.

Water, wastewater and waste management with collection charges will be excluded and not subject to remission under the Remission of Rates for Extreme Financial Hardship policy.

If the ratepayer would not qualify for the DIA rates rebate, Council may remit some of the rates due, based on its assessment of the situation.

Eligible ratepayers will receive a 50% remission of rates for two years. Remission will apply from 1 July of the next rating year, or, at the discretion of the Group Manager - Governance and Business Services, during the current rating year, if the applicant is the named ratepayer on the 1st of July of the rating year during which application is approved.

Applications must be in writing, on the prescribed form (available on our website). This is to enable Council to verify that extreme financial circumstances exist.

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Remission of Rates on Rural Land (with a Capital Value less than \$1,000)

The objective is to recognise that undeveloped rural land with a capital value below \$1,000 should only pay minimum rates.

To qualify, ratepayers must hold other land in the district on which full rates are payable.

The minimum rate may vary but is currently deemed to be \$10.00.

Eligible ratepayers will receive a remission of all rates with the exception of the minimum charge, currently \$10.00.

Remission will apply from 1 July of the next rating year, or, at the discretion of the Group Manager - Governance and Business Services, during the current rating year, if the applicant is the named ratepayer on the 1st of July of the rating year during which application is approved.

Ratepayers eligible for such remission will be notified in writing before the first instalment falls due.

Remission of Rates on Land Protected for Natural, Historic or Cultural Conservation Purposes

The objective is to preserve and promote natural resources and heritage by encouraging the protection of land held for natural, historical or cultural purposes.

Ratepayers who own rating units that have some feature of cultural, natural or historical heritage that is voluntarily protected may qualify for remission of rates under this policy.

Applications must be made in writing to the Rates Officer and be supported by documented evidence of the protected status of the rating unit, for example a copy of the covenant or other legal mechanism.

In considering any application for remission of rates under this part of the policy, the Council will consider the following criteria:

- The extent to which the preservation of natural, cultural or historic heritage will be promoted by granting remission on rates on the rating unit
- The degree to which features of natural, cultural or historic heritage are present on the land
- The degree to which features of natural, cultural or historic heritage inhibit the economic use of the land
- The use of the property

In granting remissions under this policy, the Council may specify certain conditions before remission will be granted.

Applicants will be required to agree in writing to these conditions and to pay any remitted rates if the conditions are violated.

Council reserves discretion in the awarding of all remissions, with the value and duration being relative to scale of the maintenance or restoration project.

Ratepayers are only eligible to apply for this remission if they voluntarily protect any features of cultural, natural or historic heritage.

Water, wastewater and waste management with collection charges will be excluded and not subject to remission under this policy.

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Land that is non-rateable under Section 8 of the Local Government (Rating) Act 2002 and is liable only for rates for water supply, wastewater and waste management with collection will not qualify for remission under this part of the policy.

Remission of Rates for Heritage Buildings

The objective is to provide for the preservation of Central Otago's heritage by encouraging the maintenance and restoration of historic buildings. Provision of a rates remission recognises that there are private costs incurred for public benefit.

Applications must be made in writing to the Rates Officer and be supported by documented evidence.

Ratepayers who have buildings with a heritage classification may apply for a rates remission providing the following conditions are met:

- Buildings date pre-1900 or are listed on the Central Otago District Plan Schedule 19.4: Register of Heritage Buildings, Places, Sites and Objects and Notable Trees
- The property is listed on the Heritage New Zealand register as either Category 1 or Category 2
- The property must not be owned by the Council or the Crown, or their agencies
- Building owners will need to make a commitment to the ongoing maintenance of their building; and
- Provide details of the restoration project

Eligible ratepayers will receive a 50% remission of rates for two years. Remission will apply from 1 July of the next rating year, or, at the discretion of the Group Manager - Governance and Business Services, during the current rating year, if the applicant is the named ratepayer on the 1st of July of the rating year during which application is approved.

Water, wastewater and waste management with collection charges will be excluded and not subject to remission under this policy.

Remissions for Community, Sporting and Other Organisations

The objective is to facilitate the ongoing provision of non-commercial community services and non-commercial recreational opportunities.

The purpose of granting rates remission to an organisation is to:

- Recognise the public good contribution to community well-being made by such organisations
- Assist the organisation's survival
- Make membership of the organisation more accessible to the general public, particularly disadvantaged groups including children, youth, young families, aged people and economically disadvantaged people

Council supports applications for financial assistance by any organisation not conducted for private profit.

The principal object of the organisation should be to promote the development of Central Otago and provide for at least one of the following: the public, recreation, health, enjoyment, instruction, sport or any form of culture, or for the improving or developing of amenities, where the provisions of any one of these areas is to the benefit of the area.

An organisation making an application should include the following information in support of its application:

- Evidence that other areas of assistance have been investigated if available
- That there is a need for assistance
- That there has been a reasonable effort made to meet the need by the organisation itself
- The organisation's most recent financial accounts

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Applications must be made in writing to the Rates Officer and be supported by documented evidence.

Each application will be considered by Council in its merits, and provision of a remission in any year does not set a precedent for similar remissions in any future year.

Remissions to any qualifying organisation shall be on a case-by-case basis of reduction in rates and charges, except that no remission will be granted on targeted rates charged for water, wastewater and waste management collection, or areas used for commercial activities or bars.

Eligible ratepayers will receive a 50% remission of rates for two years. Remission will apply from 1 July of the next rating year, or, at the discretion of the Group Manager - Governance and Business Services, during the current rating year, if the applicant is the named ratepayer on the 1st of July of the rating year during which application is approved.

Remission for Land Affected by Natural Disasters

The objective is to provide relief to ratepayers whose land or property has been seriously adversely affected by a natural disaster. A natural disaster is considered as including, but not necessarily limited to, flooding, earthquake damage, wildfire or storm.

Applications for remission under this part of the policy must be in writing to the Council. Applications should give evidence as to why the ratepayer's enjoyment of the land or property has been seriously adversely affected by the natural disaster.

This part of the policy will only be relevant if the natural disaster had a widespread effect in the district.

Remission of Water Rates Attributable to Leakage

Background

From time-to-time water consumers experience a loss as a result of leaks or damage to their water supply system. It is the normal practice for the consumer to be responsible for the maintenance of the reticulation from the water meter to the property, and to account for any consumption of water supplied through the meter. This is currently enforced through the Water Supply Bylaw 2008.

Council has taken the view that some consumers may experience an occasional water leak without them being aware of the problem. They have therefore decided that it would be reasonable to allow for a reduction in charges to these consumers in certain circumstances.

This policy statement addresses that decision.

Objective of the Policy

To standardise procedures to assist ratepayers who have excessive water rates due to a fault (leak) in the internal reticulation serving their rating unit.

Whilst at the same time ensuring that consumers retain responsibility for the maintenance of their private reticulation, as required by the Water Supply Bylaw 9.15.

Conditions and Criteria

- The Council may remit the excess water rates where the application meets the following criteria:
- The policy will apply to applications from ratepayers who have excess water rates due to a fault(s) in the internal reticulation
- That all applicants are requested to submit their application in writing before the due date of an invoice
- That a report from a registered plumber be supplied stating that the property has experienced a water loss as a result of a leak

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- That proof of the repairs to the internal reticulation be submitted for verification (i.e. plumber's repair account) within 60 days of the due date of an invoice
- That the ratepayer be charged the full charge for normal consumption
- The maximum relief that will be provided will be 50% of the difference between the normal consumption and the actual water consumption for that period any remission under this policy will be limited to one application within any two-year period for any particular rating unit
- The Group Manager – Governance and Business Services be delegated authority to consider applications for remission of excess water rates and, if appropriate, approve or decline them.

Notes

- "Internal reticulation" refers to the underground and indoor pipe work and specifically excludes irrigation and leaking toilets, taps etc
- The "normal consumption" will be calculated at Council's discretion from the information available
- No adjustment shall be backdated beyond the current period invoiced
- This is a financial remission only based on the volumetric charge.

Remission of Rates Where a Rating Unit Spans a District Electoral Boundary

Where a rating unit is split across a district boundary and that rating unit is primarily assessed for rates in another district then 100% rates remission will be granted on all rates attributable to the portion of the land held within the boundary of the Central Otago District Council.

Consideration of the following factors should be taken into account when deciding to apply a rate remission:

- In which district is the rating unit's main residence located.
- Are there any other residential buildings on the property that have access to roading provided by Council.
- Is the property land locked or does it have any access to the roading network within the Central Otago District.
- Is the property connected to any services (water or wastewater) provided by the Central Otago District Council.

The authority to apply any remission under this heading has been delegated to the Group Manager – Governance and Business Services.

General

In certain cases, applications will be referred to Council for a decision.

All applications considered by Council will be discussed in open session, or the results of its deliberations in closed session will be disclosed in open session at its next meeting. All applications considered by Council will be discussed in open session, or the results of its deliberations in closed session will be disclosed in open session at its next meeting, particularly remissions for the following:

- Land protected for natural, historic or cultural conservation purposes
- Land affected by natural disaster
- Heritage buildings
- Community sporting and other organisations

All other applications for remissions will be decided by the Group Manager Governance and Business Services or duly delegated officer.

Liability Management Policy

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1. Purpose

- 1.1. Sections 102(2)(b) and 104 of the Local Government Act 2002 (the Act) require local authorities to adopt a liability management policy. Sub Part 4 of Part 6 of the Act (Sections 112 to 122) sets out the statutory framework for local authority borrowing.
- 1.2. The statutory definition of borrowing is:
'Borrowing'-
 - a) *Means the incurring by any means of debt to raise money; and*
 - b) *Includes the incurring of debt-*
 - (i) Under any contract or arrangement for hire purchase, deferred payment, instalment payment, sale and lease back or buy back, financial lease, loan, overdraft, or other arrangement for obtaining debt finance; or
 - (ii) By the drawing, acceptance, making, endorsement, issue, or sale of bills of exchange, promissory notes and other negotiable instruments and debt securities; or
 - (iii) by the use, for any purpose, of funds received or invested by the local authority for any other purpose if the local authority has resolved to repay, with or without interest, the funds used; but
 - c) Does not include debt incurred in connection with the hire purchase of goods, the deferred purchase of goods or services, or the giving of credit for the purchase of goods or services, if-
 - (i) The period for which the indebtedness is outstanding is less than 91 days and the indebtedness is not incurred again promptly after payment; or
 - (ii) The goods or services are obtained in the ordinary course of the local authority's performance of its lawful responsibilities, on terms and conditions available generally to parties of equivalent credit worthiness, for amounts not exceeding in aggregate an amount—
 - (A) Determined by resolution of the local authority as not being so significant as to require specific authorisation; or
 - (B) Recorded for the purposes of this subparagraph of this paragraph of this definition in the then current borrowing management policy of the local authority; and "borrow" has a corresponding meaning:
- 1.3 This policy will be reviewed by Council every three years or as required.
- 1.4 The policy recognises that Council has a strong preference for certainty in relation to debt repayment, is averse to risk and wishes to avoid administrative complexity.

1.5 Legal requirements and their cross references are:

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Requirement	Reference
General policy	Entire policy
Interest rate exposure	3.1.4
Liquidity	3.1.7
Credit exposure	3.2
Debt repayment	3.3

2.Objectives

2.1 The objectives of this policy are:

- To ensure Council has appropriate working capital funds available to carry out its strategic plans as outlined in the Annual Plan and Long-term Plan.
- To ensure that the costs of any expenditure can be recovered at the time that the benefits of that expenditure accrue in accordance with Council's Revenue and Financing policies. In particular, debt will normally be used to fund capital expenditure that provides future service benefits.
- Ensure that Council has an ongoing ability to meet its debts in an orderly manner as and when they fall due in both the short term and long term, through appropriate liquidity and funding risk management.
- Arrange appropriate funding facilities for Council ensuring they are at market related margins utilising bank debt facilities and/or capital markets including the Local Government Funding Authority (LGFA) as appropriate.
- Maintain lender relationships with Council's general borrowing profile in the local debt and, if applicable, capital markets (including LGFA), so that Council is able to fund itself appropriately at all times.
- Control Council's cost of borrowing through the effective management of its interest rate risks, within the interest risk management limits established by the Liability Management Policy.
- Ensure compliance with any financing/borrowing covenants and ratios.
- Maintain adequate internal controls to mitigate operational risks.
- Produce accurate and timely reports that can be relied upon by senior management and Council for control and exposure monitoring purposes in relation to the debt raising activities of Council

3.Policies

3.1 General

3.1.1 The Council should only raise debt in relation to its Long-term Plan, Annual Plan, specific council resolutions or the Financial Strategy, and core objectives after having first ascertained that there are no readily available uncommitted funds as outlined below:

- Cash investments under the control of the community board or committee responsible for the particular activity (repay by funded depreciation or internal loan methods).
- Cash investments under the control of the Council (repay by funded depreciation or internal loan methods).

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3.1.2 Council maintains external borrowings in order to:

- Raise specific debt associated with projects and capital expenditures;
- Fund the balance sheet as a whole, including working capital requirements; and
- Fund assets whose useful lives extend over several generations of ratepayers.

3.1.3 External loans will normally be repaid as soon as possible from funds generated by operations and depreciation rated for and not otherwise committed, in accordance with revenue and financing policies.

Borrowing provides a basis to achieve intergenerational equity by aligning long-term assets with long-term funding sources and ensure that the costs are met by those ratepayers benefiting from the investment.

3.1.4 The interest rate exposures of Council shall be managed according to the parameters detailed in the following table and shall apply to the core debt of Council. Core debt is defined as the level of debt determined by the Group Manager – Business Support (GM-GBS).

Fixed Rate Hedging Percentages		
Term	Minimum Fixed Rate Amount	Maximum Fixed Rate Amount
0 - 2 Years	40%	100%
2 - 4 Years	25%	80%
4 - 8 years	0%	60%

To manage the interest rate risk associated with its debt, Council may use the following interest rate risk management instruments:

- Interest rate swaps
- Swaptions
- Interest rate options
- Interest rate collar structures but only in a ratio of 1:1
- Forward rate agreements.

Definitions of these can be found in Schedule One. For funding risk management purposes, to ensure that all of the Council’s debt is not exposed to excessive refinancing risk at any one time, where practicable no more than 40% of all debt facilities should mature within a rolling twelve-month period. Compliance with this provision is not required if total external debt is less than \$10 million.

3.1.5 For liquidity purposes, Council shall aim to maintain liquidity of not less than 10% above projected core debt over the ensuing 12-month period. Liquidity includes committed bank facilities and liquidity assets such as cash, term deposits, Commercial Paper, Fixed Rate Bonds and Floating Rate Notes.

3.2 Counterparty Exposure

3.2.1 Counterparty credit risk is the risk of losses (realised or unrealised) arising from counterparty defaulting on a financial instrument where the Council is a party.

3.2.2 Credit exposure or credit risk will be regularly reviewed by the Group Manager – Business Support at least six-monthly. Treasury related transactions will be entered into with approved counterparties.

3.2.3 Interest rate derivative transactions and foreign exchange contracts must be transacted with NZ registered banks that have a minimum S&P Global Ratings (S&P) (or Moody’s Investors Services (Moody’s) or Fitch Ratings (Fitch) equivalents) long term credit rating of A or better.

3.2.4 New Zealand Local Government Funding Authority (LGFA)

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Despite anything earlier in this policy, the Council may borrow from the LGFA and, in conjunction with that borrowing, may enter into the following related transactions to the extent it considers it necessary or desirable:

- Contribute a portion of its borrowing back to the LGFA as an equity contribution to the LGFA;
- Provide guarantees of indebtedness of other local authorities to the LGFA and of the indebtedness to the LGFA itself;
- Commit to contributing additional equity (or subordinated debt) to the LGFA if required; and
- Secure its borrowings from the LGFA and the performance of other obligations to the LGFA or its creditors with a charge over the Council's rates and rates revenue.

3.3 Debt Repayment

Borrowings are to be repaid from:

- Sale of assets;
- Realisation of investments;
- General funds and/or specific function revenues including rates and depreciation covered by revenue or rates; or Raising of other loans.

4. Internal Loans

- 4.1 General Council (including ward, community board or committee) investments may be used as a source for internal loans in relation to expenditure of a capital (or one-off) nature related to any activity that would normally be funded by external loan.
- 4.2 The interest to be applied to internal loans will be determined at the commencement of each financial year based on, and not exceeding, the interest offered on a 12-month investment by the Council's bank at 1 July. It is permitted to apply rates of interest below that or zero in specific cases, after taking into account fairness and equity.
- 4.3 The term for any internal loan shall be not more than 50 years and will be set taking into account the ability to pay off the ratepayers affected, alternative uses of the funds, and the life of the assets to be funded; all terms of internal loans will be subject to review during the course of the loan.

5. Borrowing Limits

- 5.1 Borrowing will be managed within the following limits.

Item	Borrowing Limit / LGFA Lending Covenant
Net external debt as a percentage of total revenue	<280%
Net external debt as a percentage of total value of assets	<10%
Net external interest as a percentage of total revenue	<20%
Net external interest as a percentage of annual rates revenue (debt secured under debenture)	<30%
liquidity (term debt + committed loan facilities + available cash or cash equivalents) over existing external debt	>110%

For the purpose of calculating the above ratios:

- Revenue is defined as revenue from rates, government grants and subsidies, user charges, interest, dividends, financial and other revenue. It excludes non-government capital contributions (eg. developer contributions and vested assets).

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- Annual rates revenue is defined as the amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating) Act 2002 together with any revenue received from other local authorities for services provided (and for which the other local authorities rate).

Cash/cash equivalents are defined as:

- Overnight bank cash and term deposits
- Commercial Paper
- Fixed Rate Bonds
- Floating Rate Notes
- Net external debt is defined as total external debt less cash/cash equivalents that would be available to repay debt.

6.Repayment of Borrowings

6.1 Repayment of Debt

6.1.1 Subject to Council resolution or a stated intention in the Annual Plan, it is permitted to use existing funds to repay debt, providing suitable internal arrangements are put into place to prevent any change in rates distribution among particular groups of ratepayers.

Council may also elect to use:

- Rating revenues established for that purpose;
- Proceeds from the disposition of surplus assets or investments;
- Regular instalments of principal and interest, especially with internal scheme capital works loans; and/or
- Refinancing with new debt.

Total debt levels are determined through the Long-term Plan, annual plans and asset management plans.

7.Authorised External Borrowing Sources

7.1 The following external borrowing sources will be utilised:

Bank Sourced Debt

Council may borrow from any New Zealand registered bank with a minimum S&P (or equivalent) short term rating of A-1 and a minimum long term rating of A. There will be no limit set on the amount of funds which any of the authorised banks may lend to the Council. When borrowing, Council will go out to tender in order to obtain the best rate possible.

Where debt is sourced from New Zealand registered banks, the following borrowing facilities may be used:

- Overdraft facilities;
- Committed term loan/cash advance facilities; and
- Standby term loan/cash advance facilities

Borrowings will be secured by either a general charge over rates or over a specific asset of the Council.

Local Authority Bonds

Council may authorise the issuance of local authority bonds (medium term notes), fixed rate bonds and floating rate notes.

The bonds will be secured by either a general charge over rates or over a specific asset of the Council. This method of borrowing will be authorised by specific Council resolution in each instance.

Local Government Funding Agency (LGFA)

All council debt can be borrowed from LGFA. LGFA funding will be secured by a general charge over rates.

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8. Benchmarking

- 8.1 For performance measurement purposes, the actual borrowing performance of Council shall be compared with the following external benchmark, which is predicted off the midpoints of the risk control bands contained in the fixed rate hedging percentages table contained in Section 3 of this policy.

9. Treasury Responsibilities, Compliance and Controls

9.1 Council

- Approves overall borrowing limits each year through the Annual Plan process
- Approves for charging assets a security over borrowing
- Approves any risk management strategy outside the delegated authorities outlined in this policy document
- Monitor treasury performance through the receipt of appropriate reporting, as per Schedule Two
- Approve new borrowing facilities from the banking sector and capital markets, including the Local Government Funding Agency (LGFA), upon recommendation from the Chief Executive (CE)
- Approve on an individual basis investment in Building Societies
- Approve Liability Management and Investment Policy
- Approve any hedging outside the parameters of this policy.

9.2 Audit & Risk Committee

- Monitor treasury performance through the receipt of appropriate reporting, as per Schedule Two.

9.3 Chief Executive

- In the absence of the Group Manager - Governance and Business Services (GM-GBS), oversee the funding, interest rate risk management and financial market investment activities of Council
- Approves any amendments to the Liability Policy recommended by GM-GBS, prior to submission to Council for approval
- In the absence of the GM-GBS undertakes the duties as detailed in this document as appropriate, including checking external confirmations against internal records
- Approve authorised electronic signatory positions
- Signs the documents relating to the financial market activities of Council.

9.4 Group Manager – Governance and Business Services

- Makes decisions regarding all funding and interest rate risk management activities of Council prior to implementation/execution
- Makes decisions regarding all financial market investment activities of Council prior to execution
- Refinancing of existing debt
- Manages the bank lender and capital markets relationships, providing financial information to lenders and negotiates new/amended borrowing facilities or methods for approval by Council
- Approves opening and closing of bank accounts and new banking facilities
- Approves authorised electronic signatory positions
- Provides policy advice as needed and reports to the CE and Council on overall treasury risk management issues regularly
- Conducts a review of the Liability Management and Investment Policy every three years or as required basis and submits any recommended changes to Council for approval once the CE has approved them and the necessary statutory processes have been followed
- Signs documents relating to the borrowing and financial market investment activities of Council
- Checks external confirmations against internal records.

9.5 Chief Financial Officer

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- In the absence of the GM-GBS undertakes all his/her duties under a delegated authority authorised by the CE
- Approves authorised electronic signatory positions
- Executes treasury transactions
- Prepares regular reports to Council
- Checks external confirmations against internal records.

10. Internal Controls

10.1 Introduction

Arranging and agreeing transactions with external counterparties are required to occur in a framework of control and accuracy. It is vital to the internal control of Council that all transactions are captured, recorded, reconciled and reported in a timely fashion within a process that has necessary checks and balances, so that unintentional errors and/or fraud are identified early and clearly. Movements in financial market variables can be rapid, and exposures to such movements that are not known about due to inadequate transaction recording and reporting systems should not be allowed to occur.

10.2 Transaction Origination

The following authorities shall apply in respect to the execution of transactions with bank dealers and brokers on behalf of Council that can commit Council to all related contractual obligations under these transactions. All such transactions are generally originated and agreed either verbally by telephone or by email. Therefore, it is important that procedures are in place to control the activity.

10.3 Funding from bank facilities, issuing Council debt, undertaking financial market investment transactions, including LGFA and entering into interest rate derivative transactions

- Funding from bank facilities, issuing council debt, undertaking Financial Market Investment Transactions, including LGFA and entering into Interest Rate Derivative Transactions with an approved banker broking counterparty entails the personnel of Council, who are approved to undertake these activities, verbally or by email agreeing with the bank or broker amount, term selection, rate accepted and the type of instrument being issued (in the case of borrowing), or transacted (in the case of a derivative transaction).
- Once the deal is agreed, details of the transaction shall be entered on the internal system
- Once the bank or broker confirmation of the transaction is received, the details should then be checked to ensure that the bank or broker confirmation is in accordance with the details on the Council's internal system.

Any discrepancies noted in the above procedures should immediately be communicated to the bank or broker so that the correct details of the deal can be agreed on. Where the GM-GBS has transacted the deal in the first place, the deal shall be ratified and signed off by either the CE or the Chief Financial Officer, and where the CE has transacted the deal in the first place, the deal shall be ratified and signed off by the GM-GBS or Chief Financial Officer. In this way, there is a clear division of responsibility and a self-checking system.

10.4 Settlement Procedure

All transactions are to be confirmed and reconciled to external confirmations and internal documentation before settlement.

Schedule 1

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Definitions of interest rate risk management instruments

Forward Rate Agreement (FRA)

An agreement between Central Otago District Council (CODC) and a counterparty (usually a bank) protecting CODC against a future adverse interest rate movement. CODC and the counterparty agree to a notional principal amount, the future interest rate, the date and the benchmark rate, which is usually as detailed on the daily bank bill reference (BKBM) page, on the Reuters' financial market information system.

Objective

To provide CODC with certainty as to its interest rate cost on an agreed principal amount for an agreed period. An FRA typically applies to a three-month period, starting at some point within the next 12 months.

Interest Rate Swap (IRS)

An interest rate swap is an agreement between CODC and a counterparty (usually a bank) to manage Council's exposure to interest rate movements. CODC pays (or receives) a fixed interest rate and receives (or pays) a floating interest rate. The parties agree to a notional principal amount, the fixed interest rate, the settlement dates and the benchmark floating rate, which is usually BKBM off the Reuters' page containing the daily rate sets for various market reference rates.

Objective

To provide CODC with certainty as to its interest rate cost on an agreed principal amount for an agreed period. Floating rate periods are typically quarterly or semi-annual.

Forward Start Interest Rate Swap

Objective

To provide CODC with certainty as to its interest rate cost on an agreed principal amount for an agreed period which commences at a future point in time. All other conditions are as with an interest rate swap.

Option on a Swap Agreement – Swap Option

Objective

To provide CODC with the right but not the obligation to enter into a fixed rate swap at a future point in time on an agreed principal amount for an agreed period. A swap option is an option on a swap and typically requires a premium to be paid.

Interest Rate Options

The purchase of an interest rate option gives the holder (in return for the payment of a premium) the right but not the obligation to borrow (described as a cap) or invest (described as a floor) at a future date. CODC and the counterparty agree to a notional future principal amount, the future interest rate, the benchmark dates and the benchmark floating rate (usually BKBM on Reuters).

Objective

To provide CODC with worst case cover on its interest rate cost on an agreed principal amount for an agreed period. As for an interest rate swap, rate sets are typically quarterly or semi-annual for the life of the option.

Interest Rate Collar

The combined purchase (or sale) of a cap and the sale (or purchase) of a floor.

Objective

To provide CODC with certainty as to its interest rate cost on an agreed principal amount for an agreed period, but by limiting CODC's downside participation, typically avoiding the payment of a premium.

Limits on Selling Options**DRAFT**

CODC will only sell an option if at the same time it purchases an option for a similar term with the same notional value.

The reasons for the use of any incidental arrangements will be explained within a specific resolution of Council, enabling such arrangements to be entered into.

Schedule 2

Quarterly Reporting Requirements

The quarterly report presented to the Audit and Risk Committee and Council should contain the following:

- Total debt utilisation, including sources of debt
- Interest rate hedging profile against hedging percentage limits
- New interest rate hedging transactions completed
- Weighted average cost of funds
- A statement of policy compliance

Details of any exception reports including remedial action taken or intended to be taken.

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Our Council

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Mayor and Councillors



Tamah Alley
Her Worship the Mayor

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Deputy Mayor

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Andrew Dowling
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Community Boards

The Council has four community boards covering the entire district. Community boards provide a link between Council and the community. Our Council is one of the few in the country that maintains a comprehensive community board structure with significant delegated powers.

Cromwell Community Board

42 The Mall, Cromwell Phone: 03 445 0211



Anna Harrison
Chair

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Wally Sanford
Deputy Chair

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Rebecca Anderson

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Maniototo Community Board

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Stu Duncan
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Teviot Valley Community Board

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Hayden Smith
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Vincent Community Board

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Executive Team

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Peter Kelly
Chief Executive Officer



Responsible for organisational activities
Emergency Management

Quinton Penniall
Group Manager – Planning and Infrastructure

Planning
Regulatory services
Roading
Environmental services (waste services and sustainability initiatives)

Saskia Righarts
Group Manager – Governance and Business Services



Information Services
Business Risk and Procurement
Finance
Governance
Organisational Projects
Legal

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Louise Fleck
General Manager – People and Culture



Human Resources
Organisational culture initiatives
Health, Safety & Wellbeing

Dylan Rushbrook
Group Manager – Community Vision



Community Development
Communications & Engagement
Economic Development
Strategy & Policy
Tourism

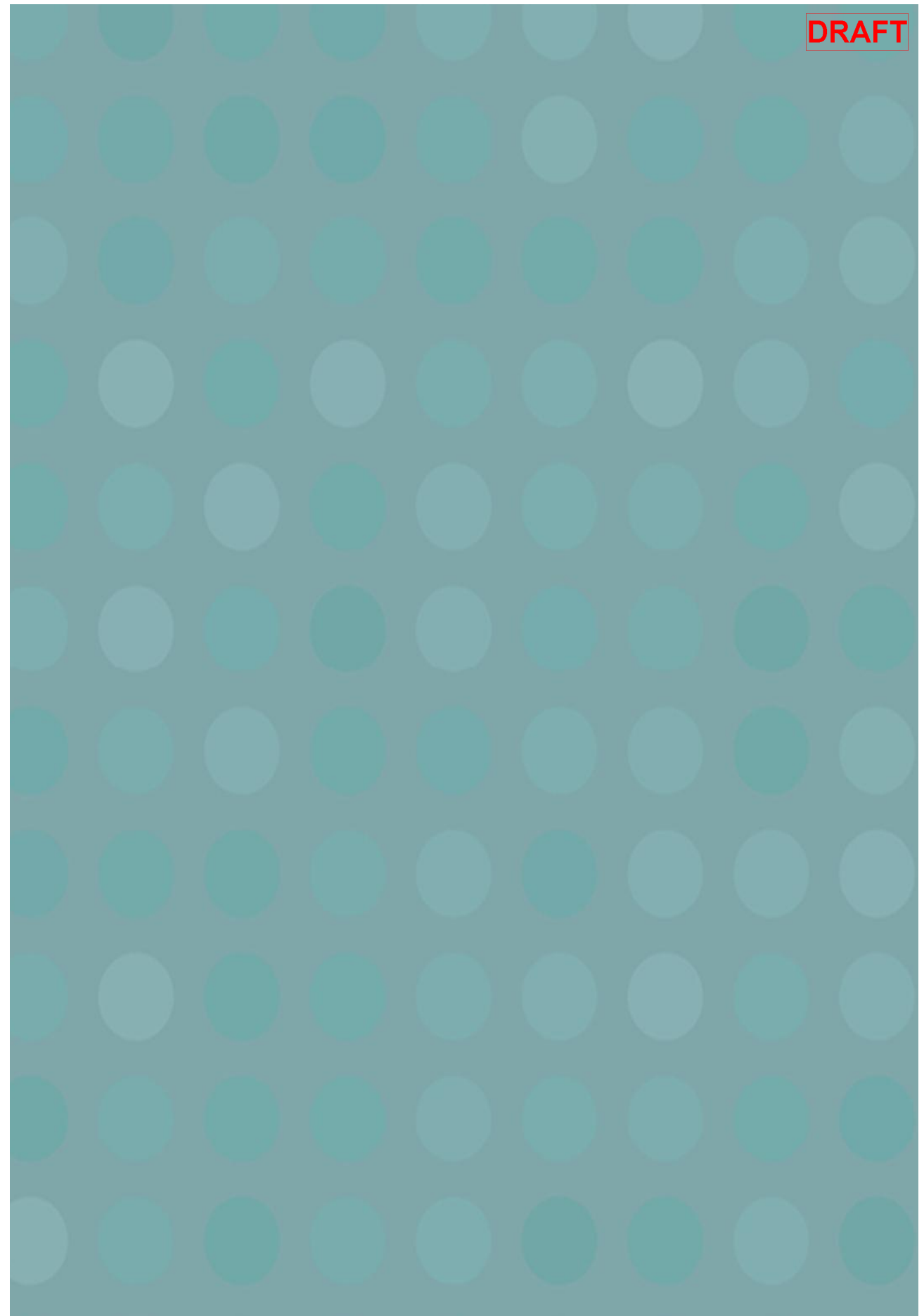
David Scoones
Group Manager – Community Experience



Property
Parks
Pools
Libraries
Customer Services



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FEES AND CHARGES 2025-26

THREE WATERS	2026/27 Includes GST	2025/26 Includes GST	
<i>Where a service connection for water and/or wastewater, or a wheelie bin is provided to a rating unit in the course of a rating year, the rating unit will be charged a proportion of the full year cost the service as scheduled in the rating section of the 10-year Plan, based on the number of complete months remaining in the financial year.</i>	DESIGNATED WASTEWATER TREATMENT PLANT		
	Disposal of septage tank load less than 3,000 litres	\$184.05	180
	Every additional 1,000 litres discharges (or part thereof)	\$61.35	60
	Designated Septage station disposal cost/litre	\$0.06	0.06
	TRADE WASTE		
	Application fee deposit (invoiced at actual cost)	\$306.75	300
	Application to transfer trade waste discharge consent	\$102.25	100
	Annual fee	\$204.50	200
	BUILD OVER SEWER		
	Application fee deposit (invoiced at actual cost)	\$306.75	300
THREE WATERS NEW CONNECTIONS (in addition to Development Contributions if these are applicable)			
Connection to council services (one connection)	\$357.88	350	
Connection to council services (each additional connection)	\$153.38	150	
BULK TANKER WATER			
Bulk water application fee	\$357.88	350	
Water usage per m ³	\$6.50	6.36	
BULK WATER SUPPLY			
Network connected bulk water rate (per m ³)	\$4.20	4.2	
REMOVAL OF WATER RESTRICTOR			
Temporary restrictor removal fee	At cost	At cost	
WATER METER ACCURACY TESTS			
House visit and assessment	\$112.48	110	
Meter removal and calibration	\$536.81	525	
Final meter read	\$51.13	50	
Backflow Prevention			
Annual testing	\$189.16	185	
New backflow prevention device	At cost	At cost	

FEES AND CHARGES 2025-26

THREE WATERS	2026/27 Includes GST	2025/26 Includes GST
OTHER		
Unauthorised and other activities	At cost	At cost
Development advice/supervision	At cost	At cost
Technical Administrator and Junior Professional/Hour	\$132.93	130
Intermediate Professional/Hour	\$157.47	154
Senior Professional/Hour	\$182.01	178
Activity Manager/Hour	\$242.33	237
Group Manager/Hour	\$302.66	296
Review and processing of asset data/Hour	\$132.93	130
DEVELOPMENT CONTRIBUTIONS - NEW CONNECTIONS		
Water Supply		
Lake Dunstan Water Supply (Alexandra / Clyde)	\$22,536.92	22,041
Cromwell	\$13,433.61	13,138
Naseby	\$9,991.87	9,772
Omakau / Ophir	\$15,935.66	15,585
Patearoa	\$6,303.71	6,165
Ranfurly	\$4,355.85	4,260
Roxburgh	\$4,842.56	4,736
Wastewater		
Alexandra / Clyde	\$23,227.11	22,716
Cromwell	\$7,637.05	7,469
Naseby	\$2,595.11	2,538
Omakau / Ophir	\$21,621.79	21,146
Ranfurly	\$253.58	248
Roxburgh and Lake Roxburgh Village	\$1,364.02	1,334

FEES AND CHARGES 2025-26

THREE WATERS	2026/27 Includes GST	2025/26 Includes GST
THREE WATERS AND WASTE MANAGEMENT PART CHARGES IN LIEU OF RATES		
<p>The Local Government (Rating) Act 2002 requires that properties be rated based on their status as at 1st July each year. Certain rates are based on level of service provided. These are Water Supply rates, Wastewater rates and Waste Management rates. To enable these services to be provided part way through the rating year Council will invoice the rate payer upon provision of the laterals for Water Supply and Wastewater and upon commencement of service in the case of Waste Management collections. The following charges will be invoiced for each complete month of the rating year remaining.</p>		
Water Supply – connected - per month		
If already rated as serviceable	\$29.17	28.53
If not rated as serviceable before	\$58.34	57.06
Wastewater – connected - per month		
If already rated as serviceable	\$46.63	45.60
If not rated as serviceable before	\$93.26	91.20

To be confirmed after the Rates Resolution has been adopted by Council.

FEES AND CHARGES 2025-26

ENVIRONMENTAL SERVICES	2026/27 Includes GST	2025/26 Includes GST
TRANSFER STATION CHARGES		
Standard size refuse bag (60 litres)	\$8 each	\$8 each
Fridges, freezers and air-conditioning units (disposal charge)	\$26 each	\$25 each
ALEXANDRA AND CROMWELL TRANSFER STATIONS (with weigh facility)		
General waste	\$480/tonne	\$465/tonne
General waste minimum charge (less than 10kg)	\$8.00	\$8.00
Greenwaste	\$130/tonne	\$105/tonne
Greenwaste minimum charge (less than 100kg)	\$5.00	\$5.00
Child car seat recycling	\$15 each	\$10 each
Car body (all tanks pierced and drained)	\$20 each	\$20 each
Weighbridge charge <i>(Weighbridge docket for public and commercial vehicles)</i>	\$10 each	-
RANFURLY AND ROXBURGH TRANSFER STATIONS (no weigh facility)		
General waste charge by volume-(assessed by operator)	\$104/m3	\$100/m3
General waste minimum charge (0.5 cubic metre or less)	\$52/m3	-
Greenwaste charge by volume (assessed by operator)	\$30/m3	\$25/m3
Greenwaste minimum charge (- 0.5 cubic metre or less)	\$15/m3	\$12.5/m3
CLEANFILL/HARDFILL DEPOSITED IN CLEANFILL/HARDFILL AREA		
Cleanfill by volume*	\$50/m3	\$35/m3
Hardfill by volume*	\$50/m3	\$35/m3
<i>*Domestic quantities of cleanfill/hardfill only</i>		

FEES AND CHARGES 2025-26

ENVIRONMENTAL SERVICES	2026/27 Includes GST	2025/26 Includes GST
HAZARDOUS WASTE		
LPG gas bottles (4kg or larger)	\$17 each	\$13 each
Helium and diving cylinders (any size)	\$17 each	\$13 each
Fire extinguishers	\$17 each	\$13 each
Camping gas cannisters and Aerosol cans	\$6/kg	\$6/kg
Paint (oil/stains, enamel, oil and water based)	\$6/kg	\$6/kg
Petroleum and diesel	\$6/kg	\$6/kg
Brake fluid	\$6/kg	\$6/kg
Turpentine, methylated spirits and acetone (Nail polish remover)	\$6/kg	\$6/kg
Parrafin, kerosene and lamp oils	\$6/kg	\$6/kg
Firelighters and Mothballs	\$9/kg	\$9/kg
Pool chlorine	\$10/kg	\$10/kg
Nitrate fertiliser	\$10/kg	\$10/kg
Hydrogen peroxide	\$10/kg	\$10/kg
Resin/fibreglass hardeners	\$10/kg	\$10/kg
Herbicides and pesticides	\$12/kg	\$12/kg
Paint strippers	\$12/kg	\$12/kg
Antifreeze	\$12/kg	\$12/kg
Cleaning products (drain cleaner, oven cleaner, bleach)	\$5/kg	\$5/kg
Miscellaneous hazardous waste items	\$3/kg	\$3/kg
Waste oils	\$3/kg	\$3/kg
Minimum charge (items less than 1 kg)	\$2.00	\$2.00

FEES AND CHARGES 2025-26

ENVIRONMENTAL SERVICES	2026/27 Includes GST	2025/26 Includes GST
ELECTRONIC WASTE		
CRT TV	\$20 each	\$37 each
Flat Panel TV	\$15 each	\$21 each
CRT Computer Monitor	\$8 each	\$25 each
LCD Computer Monitor	\$4 each	\$10 each
Desktop and Servers	Free each	\$5 each
Laptops and Tablets	\$2 each	\$5 each
Modems, Switches, Routers, Computer Speakers	\$2 each	\$5 each
Uninterrupted Power Supplies (UPS)	\$2 each	\$5 each
Home printer or scanner (small)	\$10 each	\$17 each
Large printers, scanner, fax machines & photocopiers	\$15 each	\$43 each
Small Appliances, Drills, Alarm Clocks, Cameras	\$2 each	\$5 each
Heaters and Fans	\$2 each	\$5 each
Vacuum Cleaners	\$4 each	\$9 each
Dehumidifiers	\$15 each	\$18 each
DVD and VCR Players	\$2 each	\$6 each
Stereo Systems, Speakers and Gaming Consoles	\$2 each	\$6 each
Keyboards and Docking Stations	\$2 each	\$4 each
Mice	Free each	\$1 each
Cables (per kg)	\$2/kg	\$4/kg
WHEELIE BIN CHARGES		
Replacement of bin due to damage (not wear and tear)	\$60.00	\$60.00
Additional organics bin (240L) per annum		\$113.76
Additional mixed recycling bin (240L) per annum		\$101.79
Additional glass recycling bin (240L) per annum		\$47.90
Additional rubbish (red) bin (140L) per annum		\$203.58
Additional rubbish (red) bin (240L) per annum		\$348.47
Upsize rubbish (red) bin to (240L) per annum		\$143.70
Bin delivery and administration charge (for additional bins/bin removals/replacement bins/change of bin size)	\$45/service request	\$45
Additional bin lid clip	\$8 each	-
<i>To be confirmed after the Rates Resolution has been adopted by Council.</i>		

FEES AND CHARGES 2025-26

ENVIRONMENTAL SERVICES	2026/27 Includes GST	2025/26 Includes GST
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PART CHARGES IN LIEU OF RATES

The Local Government (Rating) Act 2002 requires that properties be rated based on their status as at 1st July each year. Certain rates are based on level of service provided. These are Water Supply rates, Wastewater rates and Waste Management rates. To enable these services to be provided part way through the rating year Council will invoice the rate payer upon provision of the laterals for Water Supply and Wastewater and upon commencement of service in the case of Waste Management collections. The following charges will be invoiced for each complete month of the rating year remaining.

Waste Management – per month

Additional organics bin (240L)		9.48
Additional mixed recycling bin (240L)		8.48
Additional glass recycling bin (240L)		3.99
Additional rubbish (red) bin (140L)		16.97
Additional rubbish (red) bin (240L)		29.04
Upsize rubbish (red) bin to 240L		11.98

To be confirmed after the Rates Resolution has been adopted by Council.

FEES AND CHARGES 2025-26

ROADING	2026/27 Includes GST	2025/26 Includes GST
LICENCE TO OCCUPY		
Single owner	\$200.00	\$195.00
Multiple owner	At cost	At cost
TRAFFIC MANAGEMENT PLAN APPROVAL		
Site Specific	\$160.00	\$155.00
Generic	\$475.00	\$465.00
Non-profit community events	No charge	No charge
TEMPORARY ROAD CLOSURE		
Commercial organisations and events	\$315.00	\$305.00
Non-profit community events	No charge	No charge
CORRIDOR ACCESS REQUEST		
<i>(as defined in the National Code of Practice for Utility Operators' Access to Transport corridors)</i>		
Major Works (trenches exceeding 20m in length) (hourly)	\$160.00	\$155.00
Project Works*	Refer to major works	Refer to major works
<i>*Project works included under hourly major works cost now.</i>		
ROAD STOPPING		
<i>Time and disbursements plus legal and survey costs</i>	At cost	At cost
Miscellaneous fees	At cost	At cost
<i>(other consents, certificates, authorities, services or inspections not specifically provided for to be charged at the cost of time and disbursement)</i>		
RAPID NUMBER		
New	\$75.00	\$70.00
Replacement	\$55.00	\$50.00
Abandoned Vehicles		
Officer time (hourly)	\$110.00	\$110.00
Mileage (dollar(s) per km)	\$1.00	\$1.00
Vehicle storage costs (per day)*	\$5.00	\$5.00
Vehicle valuations	At cost	At cost
Towage charge	At cost	At cost
<i>*maximum storage charge 6 months</i>		

FEES AND CHARGES 2025-26

ROADING	2026/27 Includes GST	2025/26 Includes GST
ROAD NAMING		
One Road Name from Approved Road Name list	\$175.00	\$170.00
One Road Name that meets Road Naming Policy	\$230.00	\$225.00
One Road Name not meeting Road Naming Policy	\$350.00	\$340.00
Each additional road name	\$60.00	\$55.00
Additional processing over Initial Fee (hourly)	\$110.00	\$110.00
DUST SUPPRESSION		
Residential house with 100m of road outside programme works	At cost	At cost
Commercial and other applications to Council programmed timetable	At cost	At cost
HEAVY VEHICLE PERMITS		
Application for each single, multiple trip, or linked permit where 3 or more working days available for processing	\$18.18	-
Application for each single, multiple trip, or linked permit where less than 3 working days available for processing	\$27.27	-
Application for each continuous permit where 3 or more working days available for processing	\$54.55	-
Application for each continuous permit where less than 3 working days available for processing	\$63.64	-
Application for renewal of each continuous permit where 3 or more working days available for processing	\$9.09	-
Application for renewal of each continuous permit where less than 3 working days available for processing	\$18.18	-
Structural Engineering Checks	At cost	At cost
HEAVY VEHICLE - OTHER FEES		
Damage to Structure	At cost + disbursements + 15%	At cost + disbursements + 15%
Project Works (Maintenance, Damage over and above normal levels)	At cost	At cost
Bridge Engineering Supervision	At cost	-
OTHER		
Commercial fingerboard signs	At cost + \$35 admin fee	At cost + \$30 admin fee
Application for inclusion on no-spray register	\$130.00	\$125.00
DEVELOPMENT CONTRIBUTIONS		
Roading		
Residential	\$803.00	\$803.00

FEES AND CHARGES 2025-26

PLANNING AND REGULATORY	2026/27	2025/26
	Includes GST	Includes GST
<i>Estimated value of work, includes Project Check Fee. The cost of any peer review of professional documents is at the applicant's cost. All Building Control Fees are based on the average time taken to complete administration, processing and inspections based on the value of the building consent or other building work. Work in excess of this time may be charged for at time and disbursements. Any other charge for information, certification or inspection, or recording of safe and sanitary certificates not specifically provided for to be charged at time and disbursements (\$150 minimum). Refunds will be available for withdrawn consents, with any time spend processing and administration costs being deducted. Any consents where processing or inspections are undertaken outside of CODC will be charged at cost.</i>		
BUILDING CONTROL CHARGES		
Residential alterations and new		
Up to and including \$5,000	\$561.00	\$450.00
Over \$5,000 and not exceeding \$10,000	\$1,009.00	\$691.00
Over \$10,000 and not exceeding \$20,000	\$1,472.00	\$1,141.00
Over \$20,000 and not exceeding \$40,000	\$2,018.00	\$1,671.00
Over \$40,000 and not exceeding \$80,000	\$2,327.00	\$1,971.00
Over \$80,000 and not exceeding \$200,000	\$3,250.00	\$2,651.00
Over \$200,000 and not exceeding \$350,000	\$4,350.00	\$3,460.00
Over \$350,000 and not exceeding \$500,000	\$4,700.00	\$3,636.00
Over \$500,000 and not exceeding \$750,000	\$5,200.00	\$4,017.00
Over \$750,000 and not exceeding \$1,000,000	\$5,700.00	\$4,242.00
Exceeding \$1 million (minimum deposit plus additional time if necessary)	\$7,300.00	\$4,467.00
Farm shed with engineers PS1, conservatories, new swimming pools, other consents with <3 inspections (no amenities)	\$1,220.00	\$953.00
Commercial alterations and new		
Up to \$10,000	\$963.00	\$841.00
\$10,000 - \$20,000	\$1,781.00	\$1,441.00
\$20,000 - \$40,000	\$2,327.00	\$1,971.00
\$40,000 - \$80,000	\$2,482.00	\$2,121.00
\$80,000 - \$200,000	\$3,950.00	\$3,251.00
\$200,000 - \$350,000	\$4,400.00	\$3,556.00
\$350,000 - \$500,000	\$4,700.00	\$3,712.00
\$500,000 - \$750,000	\$5,400.00	\$4,167.00
Exceeding \$750,000 (minimum deposit plus additional time if necessary)	\$6,900.00	\$4,852.00
BRANZ Levy - (projects under \$20,000 are exempt)	\$1 for every \$1000.00 or part thereof	\$1 for every \$1000.00 or part thereof
MBIE Levy -	\$1.75 for every \$1000.00	\$1.75 for every \$1000.00
NOTE: (projects under \$65,000 inc GST are exempt)	\$1000.00	\$1000.00

FEES AND CHARGES 2025-26

PLANNING AND REGULATORY	2026/27 Includes GST	2025/26 Includes GST
OTHER BUILDING CONSENT CHARGES		
Multi-proof building consents actual cost of work to be recovered (value of work less processing apportionment)	As required	As required
Amendments to Building Consents actual cost of work to be recovered at time and disbursements	\$160.00 deposit + hourly rate	\$150.00 deposit + \$150.00 / hour
Erection of marquee	\$422.00	\$316.00
Heating / fire appliances - free standing	\$360.00	\$241.00
Heating / fire appliances - inbuilt and second-hand	\$520.00	\$391.00
Wetback fire / diesel boilers	\$520.00	\$391.00
Inspection cancellation (same day) no fee if cancelled the previous day	\$200.00	\$150.00
OTHER BUILDING CHARGES		
Certificate of Acceptance		
Minor work up to \$5,000	\$1,300.00	\$1,103.00
Residential \$5,000 to \$20,000	\$1,700.00	\$1,478.00
Residential \$20,000+	\$3,100.00	\$2,453.00
Commercial	\$1,200.00 + hourly rate	\$675.00 + hourly rate
Change of Use (initial fee)	\$260 application fee + hourly rate	\$252.00
Relocation report within the district	n/a	\$150 (report) plus \$150 per hour of inspection
New compliance schedule	\$400 application fee + hourly rate	\$150.00 / hour
Amended compliance schedule	\$210 application fee + hourly rate	\$110.00
Certificate for Public Use	\$600.00	\$504.00
Notice to Fix	\$500.00	\$225.00
Fire Service assessment of building consents (plus costs)	n/a	\$150.00
Inspection of unsatisfactory work (per visit or inspections not already provided for)	\$200.00 / hour	\$150.00 / hour
Swimming pool audit	\$200.00 / hour	\$150.00 / hour
Swimming pool registration	NIL	NIL
Water test fee (fee plus actual test cost)	At cost	No charge
Assessment of building consent exemption application (deposit) + \$150.00 / hour	n/a	\$150.00 / hour

FEES AND CHARGES 2025-26

PLANNING AND REGULATORY	2026/27	2025/26
	Includes GST	Includes GST
Territorial Authority Discretionary Exemptions	\$320 application fee + hourly rate	

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FEES AND CHARGES 2025-26

PLANNING AND REGULATORY	2026/27 Includes GST	2025/26 Includes GST
Title search	\$35.00	\$27.00
Minor variations (to building consents)	\$200.00 / hour	\$150.00 / hour
Cancellation of inspection (any inspection cancelled on the day)	\$200.00	\$150.00
BWOF Audit	\$200.00 / hour	\$150.00 / hour
Building Consent Report (annual fee)	\$75.00	\$69.00
PROJECT INFORMATION MEMORANDUM – RESIDENTIAL	\$520.00	\$412.00
PROJECT INFORMATION MEMORANDUM – Non-Consented small standalone dwelling "Granny Flat"	\$600.00	
PROJECT INFORMATION MEMORANDUM – COMMERCIAL	\$650.00	\$525.00
TIME AND DISBURSEMENTS		
Hourly rates for processing all applications - BCO	\$200.00	\$150.00
Senior BCO/TLBC/Compliance/ Enforcement	\$225.00	
Mileage (dollar(s) per km)	\$1.00	\$1.00
Hourly rates for processing all applications - Support	\$115.00	\$105.00
ENVIRONMENTAL HEALTH		
Annual inspection		
Camping grounds	\$392.00	\$381.00
Offensive trades	\$262.00	\$254.00
Funeral directors	\$262.00	\$254.00
Follow up inspection fee (hourly rate)	\$155.00	\$150.00
Change of ownership	\$155.00	\$150.00
Annual Registration		
Camping grounds	\$197.00	\$191.00
Offensive trades	\$197.00	\$191.00
Funeral directors	\$197.00	\$191.00
Food Control Plans / National Programmes		
Initial registration	\$470.00	\$456.00
Annual registration	\$234.00	\$227.00

FEEES AND CHARGES 2025-26

PLANNING AND REGULATORY	2026/27 Includes GST	2025/26 Includes GST
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FEES AND CHARGES 2025-26

PLANNING AND REGULATORY	2026/27 Includes GST	2025/26 Includes GST
Audit fee		
Food control plan (single-site)	\$607.00	\$589.00
Food control plan (multi-site)	\$957.00	\$929.00
National Programme 1	\$439.00	\$426.00
National Programme 2	\$538.00	\$522.00
National Programme 3	\$636.00	\$617.00
Subsequent verifications and enforcement (hourly rate)	\$173.00	\$168.00
 MPI annual levy (includes administrative fee) - all food businesses	 \$111.84	 \$78.78
BYLAW AND POLICY		
Trading in Public Place General Bylaw Application fee	\$489.00	\$475.00
Class 4 Gambling and Board Venue application fee (deposit)	\$392.00	\$381.00
Hourly rates for processing all applications	\$173.00	\$168.00
ALCOHOL LICENSING		
Local Authority Compliance Certificate		
Building	\$170.00	\$165.00
Planning	\$170.00	\$165.00
Public notification fee	\$141.00	\$137.00
<i>Fees and category are specified by the Sale and Supply of Alcohol (Fees) Regulations 2013</i>		
Application Fee (new or renewal - On, Off and Club)		
Very Low	\$368.00	\$368.00
Low	\$609.50	\$609.50
Medium	\$816.50	\$816.50
High	\$1,023.50	\$1,023.50
Very High	\$1,207.50	\$1,207.50
Annual Fee		
Very low	\$161.00	\$161.00
Low	\$391.00	\$391.00
Medium	\$632.50	\$632.50
High	\$1,035.00	\$1,035.00
Very High	\$1,437.50	\$1,437.50

FEES AND CHARGES 2025-26

PLANNING AND REGULATORY		2026/27	2025/26
		Includes GST	Includes GST
	Application Fee - Special Licence		
Fees and Class are specified by the Sale and Supply of Alcohol (Fees) Regulations 2013	Class 1	\$575.00	\$575.00
	Class 2	\$207.00	\$207.00
	Class 3	\$63.25	\$63.25
	Managers Certificate (new or renewal)	\$316.25	\$316.25
	Temporary Authority	\$296.70	\$296.70
	Temporary Licence	\$296.70	\$296.70
		ANIMAL CONTROL	
	Dog Registration Fees		
	Non-working dogs	\$72.00	\$72.00
	Working dogs	\$12.00	\$12.00
	Late penalty fee (percentage of base fee)	An additional 50% of the registration fee	An additional 50% of the registration fee
	Dangerous Dog	\$108.00	\$108.00
<i>Any dog classified as dangerous under the Dog Control Act shall pay an additional 50% on top of the registration fee prescribed.</i>	Dog Impounding Charges		
	First impounding (for each 12 months)	\$100.00	\$100.00
	Second impounding (for each 12 months)	\$150.00	\$150.00
	Third and subsequent impounding (for each 12 months)	\$200.00	\$200.00
	Sustenance	\$35.00	\$35.00
	Destruction of dog	At cost	At cost
	Microchipping	At cost	At cost
	Licence to keep more than 3 dogs		
	Application	\$75.00	\$75.00
	Inspection fee	155 per hour	150 per hour
	Annual permit fee	\$150.00	\$150.00

FEES AND CHARGES 2025-26

PLANNING AND REGULATORY		2026/27	2025/26
		Includes GST	Includes GST
NOISE CONTROL			
Return of Seized Equipment			
	Administration charge	\$87.00	\$87.00
	Storage fee	\$5.00	\$5.00
	Non-compliance with Excessive Noise Direction	\$1,000.00	\$500.00
	Non-compliance with Abatement Notice regarding unreasonable noise	\$1,500.00	\$750.00
<i>Any increased costs are charged at cost</i>	Contractor charge (add to administration charge)		
	Alexandra / Clyde	\$75.00	\$75.00
	Cromwell	\$95.00	\$95.00
	Ranfurly	\$135.00	\$135.00
	Roxburgh / Naseby	\$195.00	\$195.00
ENFORCEMENT			
	Monitoring and enforcement - hourly rate	\$180.00	\$150.00
<i>All applications for resource and subdivision consent and changes to the District Plan will be charged on a time charge/hourly rate, plus disbursements basis although a minimum payment (deposit fee) is required as detailed. Applications will not be processed unless accompanied by the appropriate application or deposit fee. In accordance with Section 36 of the Resource Management Act where a charge is payable, the Council will</i>	Subdivision Consent		
	Consent Application (deposit) + Hourly Rate (Under Delegated Authority)	\$1,000.00	\$1,000.00
	Consent Application (deposit) + Hourly Rate (Limited Notification to Formal Hearing)	\$2,000.00	\$2,000.00
	Consent Application (deposit) + Hourly Rate (Public Notification to Formal Hearing)	\$3,000.00	\$3,000.00
	Application for Extension of Lapse Date (Section 125) (deposit) + Hourly Rate	\$550.00	\$550.00
	Change or Cancellation of Consent Condition (Section 127) (deposit) + Hourly Rate	\$550.00	\$550.00
	Change or Cancellation of Consent Condition to Formal Hearing (Section 127) (deposit) + Hourly Rate	\$1,000.00	\$1,000.00
	Minor Boundary Adjustment (deposit) + Hourly Rate	\$430.00	\$430.00
	Plan Certification - Section 223 (deposit) + Hourly Rate	\$200.00	\$200.00
	Plan Certification - Section 224(c) (deposit) + Hourly Rate	\$300.00	\$300.00
Land Use Consent			
	Consent Application (deposit) + Hourly Rate (Under Delegated Authority)	\$1,000.00	\$1,000.00
	Consent Application (deposit) + Hourly Rate (Limited Notification to Formal Hearing)	\$1,500.00	\$1,500.00
	Consent Application (deposit) + Hourly Rate (Public Notification to Formal Hearing)	\$3,000.00	\$3,000.00

FEES AND CHARGES 2025-26

PLANNING AND REGULATORY		2026/27	2025/26
		Includes GST	Includes GST
<i>not perform the action to which the charge relates until the charge has been paid in full. Note: This applies to all fees and charges in relation to Resource Management functions.</i>	Application for Extension of Lapse Date (Section 125) (deposit) + Hourly Rate	\$550.00	\$550.00
	Change or Cancellation of Consent Condition (Section 127) (deposit) + Hourly Rate	\$550.00	\$550.00
	Change or Cancellation of Consent Condition to Formal Hearing (Section 127) (deposit) + Hourly Rate	\$1,000.00	\$1,000.00
	Deemed Permitted Boundary Activity (Section 87BA) (fixed fee)	\$350.00	\$350.00

FEES AND CHARGES 2025-26

PLANNING AND REGULATORY		2026/27	2025/26
		Includes GST	Includes GST
<p><i>Applications which are incomplete or require the applicant to undergo remedial works will incur further costs on a time and disbursement basis. All consents processed by external planning consultants/ contractors are charges at cost where this is above the CODC hourly rate.</i></p>	Other Charges		
	Certificate of Compliance (Section 139) (deposit) + Hourly Rate	\$550.00	\$550.00
	Cancellation or Amendment of Consent Notice (Section 221) (fixed fee)	\$200.00	\$200.00
	Change or Cancellation of Amalgamation Condition (Section 241) (deposit) + Hourly Rate	\$160.00	\$160.00
	Cancellation of Easement (Section 243) (deposit) + Hourly Rate	\$200.00	\$200.00
	Right of way (Section 348 LGA) (deposit) + Hourly Rate	\$300.00	\$300.00
	Hourly rates for processing all applications - Officers	\$150.00	\$150.00
	Hourly rates for processing all applications - Support	\$105.00	\$105.00
	Specialist assessments / Engineering Consultant	At Cost	At cost
	Subdivision Engineering assessment/inspections	\$150.00	\$150.00
	Mileage (dollar(s) per km)	\$1.00	\$1.00
	Registered bond	At cost	At cost
	Release from registered bond	At cost	At Cost
	Hourly rates for monitoring consent holders* <i>Deposit charged dependent on activity (initial deposit charged on obtaining relevant approvals</i>	\$150.00	\$150.00
Hearing of Objection to Resource Consent	Deposit 800	Deposit 800	

FEES AND CHARGES 2025-26

PLANNING AND REGULATORY		2026/27	2025/26
		Includes GST	Includes GST
<i>Because such procedures are lengthy and involved, it is appropriate that provision be made for ongoing fee charging. All consents processed by external planning consultants/ contractors are charged at their applicable cost where this is above the CODC hourly rate.</i>	Application for Heritage Orders and Designations		
	Notice of Requirement (deposit) + Hourly Rate	\$5,000.00	-
	Removal of Designation or Heritage Order (deposit) + Hourly Rate	\$500.00	-
	Alteration of Designation or Heritage Order (deposit) + Hourly Rate	\$1,000.00	-
	Outline Plan Approval (deposit) + Hourly Rate	\$500.00	\$500.00
	Outline Plan Waiver (deposit) + Hourly Rate	\$150.00	\$150.00
	Application for District Plan Change		
	Minor effect – not requiring research (plus public notification and disbursements and all costs associated with conducting a hearing, including Councillors' fees. Applicant to provide all documentation to Council's satisfaction).	\$2,500.00	\$2,500.00
	Moderate effect – requiring limited research (plus public notification and disbursements and all costs associated with conducting a hearing, including Councillors fees. Applicant to provide all documentation to Council's satisfaction).	\$7,500.00	\$7,500.00
	Major effect – affects significant part of District Plan / major land use effects (plus public notification and disbursements and all costs associated with conducting a hearing, including Councillors' fees. Applicant to provide all documentation to Council's satisfaction).	\$15,000.00	\$15,000.00
Information Charges			
Resource Management Act information	At Cost	At cost	
All other information requested in writing (time charge + disbursements basis min)	\$80.00	\$80.00	
National Environmental Standard (NES) Record Search (fixed fee)	\$150.00	\$150.00	

FEES AND CHARGES 2025-26

PLANNING AND REGULATORY	2026/27 Includes GST	2025/26 Includes GST
Fast Track Charges / Applications for Consent under the Fast Track Act 2024		
All costs incurred by the council consulting and providing assistance before the application is lodged (whether or not the application is subsequently lodged) will be recovered on a time charge/hourly rate.	At cost	At cost
All costs incurred by the council in undertaking all functions under the Fast Track Act 2024 when the substantive application is lodged will be recovered on a time charge/hourly rate.	At cost	At cost
Council may chose to use the services of external consultants and their applicable change out rates will apply		
LAND INFORMATION MEMORANDUM (LIM)		
Residential Search		
Provided in 10 working days (electronic)	\$185.00 (non-refundable)	\$185.00 (non-refundable)
Provided in 5 working days (electronic)	\$263.00 (non-refundable)	\$263.00 (non-refundable)
Provided in 10 working days (paper)	\$315.00 (non-refundable)	\$315.00 (non-refundable)
Provided in 5 working days (paper)	\$420.00 (non-refundable)	\$420.00 (non-refundable)
Commercial Search		
Provided in 10 working days (electronic)	\$263.00 (non-refundable)	\$263.00 (non-refundable)
Provided in 5 working days (electronic)	\$368.00 (non-refundable)	\$368.00 (non-refundable)
Provided in 10 working days (paper)	\$368.00 (non-refundable)	\$368.00 (non-refundable)
Provided in 5 working days (paper)	\$420.00 (non-refundable)	\$420.00 (non-refundable)

FEES AND CHARGES 2025-26

PLANNING AND REGULATORY	2026/27 Includes GST	2025/26 Includes GST
Other charges (engineering, technical consultancy and valuation fees) – to be in addition to all fees where additional information may be required or a report commissioned, or where attendance at a meeting is requested and for administration, inspection and / or supervision. This includes increased hourly rates where they exceed the CODC hourly rates specified.	At cost	At cost

FEES AND CHARGES 2025-26

PROPERTY AND COMMUNITY FACILITIES		2026/27 Includes GST	2025/26 Includes GST
	AIRPORT LANDING FEES (PER LANDING)		
<i>A \$25 booking fee is applicable for non-payment on landing</i>	Private aircraft	\$10.00	\$10.00
	Commercial light aircraft / twin engine	\$20.00	\$20.00
	Passenger planes <18 passenger capacity	\$30.00	\$30.00
	Passenger planes >18 passenger capacity	\$60.00	\$60.00
	APPLICATION FOR EASEMENT (RESERVE LAND)		
	Application Fee	\$258.00	\$258.00
	Processing Fee	\$1,030.00	\$1,030.00
	Associated Costs (Legal, Survey, Public Advertising etc.)	At cost	At cost
	APPLICATION FOR EASEMENT (NOT RESERVE LAND)		
	Application Fee	\$515.00	\$515.00
	APPLICATIONS TO STOP LEGAL ROAD		
	Application Fee	\$258.00	\$258.00
	Processing Fee	\$1,030.00	\$1,030.00
	Associated Costs (Legal, Survey, Valuation, Public Advertising etc.)	At cost	At cost
	COMMUNITY FACILITIES		
	ALEXANDRA COMMUNITY CENTRE		
	Hall and Bar		
<i>All Facilities - Hourly cleaning rate of \$100 will be charged if venue is left dirty.</i>	Commercial whole day	\$350.00	\$334.00
	Commercial half day	\$217.00	\$207.00
<i>All Facilities - Damages will be on charged to users at the cost of</i>	Commercial hourly rate	\$46.00	\$44.00
	Non-commercial whole day	\$191.00	\$182.00
	Non-commercial half day	\$120.00	\$114.00
	Non-commercial hourly rate	\$25.00	\$24.00
<i>A \$300 bond is required for social functions; a whole day is more than 6 hours, half day is less than 6 hours. Bookings for the Jordan Lounge are made with the Senior Citizens on (03) 448 7007.</i>	Hall, Kitchen and Bar		
	Commercial whole day	\$382.00	\$364.00
	Commercial half day	\$255.00	\$243.00
	Non-commercial whole day	\$215.00	\$205.00
	Non-commercial half day	\$149.00	\$142.00

FEES AND CHARGES 2025-26

PROPERTY AND COMMUNITY FACILITIES	2026/27 Includes GST	2025/26 Includes GST
Hall, Reading Room, Kitchen and Bar		
Commercial whole day	\$440.00	\$419.00
Commercial half day	\$288.00	\$274.00
Non-commercial whole day	\$267.00	\$256.00
Non-commercial half day	\$162.00	\$154.00
Whole Complex		
Commercial whole day	\$580.00	\$552.00
Commercial half day	\$363.00	\$364.00
Non-commercial whole day	\$334.00	\$318.00
Non-commercial half day	\$204.00	\$194.00
Hire of equipment (away from hall, daily rate)		
Trestles (each)	\$6.00	\$5.00
Chairs (each)	\$2.00	\$2.00
Portable stage pieces (each)	\$6.00	\$5.00
ALEXANDRA MEMORIAL THEATRE		
Commercial		
Evening performance	\$852.00	\$812.00
Matinee performance (afternoon)	\$643.00	\$613.00
Rehearsal (includes heating)	\$288.00	\$274.00
Hourly rate (includes heating)	\$135.00	\$129.00
Hourly rate (no heating)	\$65.00	\$62.00
Non-commercial		
Evening performance	\$281.00	\$268.00
Matinee performance (afternoon)	\$215.00	\$205.00
Rehearsal (no heating)	\$73.00	\$69.00
Rehearsal (with heating)	\$150.00	\$143.00
Hourly rate (includes heating)	\$73.00	\$69.00
Hourly rate (no heating)	\$37.00	\$35.00

FEES AND CHARGES 2025-26

PROPERTY AND COMMUNITY FACILITIES	2026/27 Includes GST	2025/26 Includes GST
BECKS HALL		
Commercial whole day	\$242.00	\$230.00
Commercial half day	\$137.00	\$130.00
Commercial hourly rate	\$37.00	\$35.00
Non-commercial whole day	\$116.00	\$110.00
Non-commercial half day	\$63.00	\$60.00
Non-commercial hourly rate - max \$100 per day	\$21.00	\$20.00
Commercial Supper Room & Kitchen hourly rate -2 hour minimum - max 6 hours	\$21.00	\$20.00
Non Commercial Supper Room & Kitchen hourly rate - 2 hour minimum - max 6 hours	\$11.00	\$10.00
CENTRAL STORIES BUILDING		
Meeting room and theatre		
Commercial hire hourly rate	\$52.00	\$50.00
Non-commercial hire hourly rate	\$26.00	\$24.00
CLYDE HALL		
Commercial whole day	\$242.00	\$230.00
Commercial half day	\$137.00	\$130.00
Commercial hourly rate	\$37.00	\$35.00
Non-commercial whole day	\$116.00	\$110.00
Non-commercial half day	\$63.00	\$60.00
Non-commercial hourly rate	\$21.00	\$20.00
ALEXANDRA AIRPORT TERMINAL MEETING ROOM		
Commercial		
Hourly rate	\$32/hour	\$30/hour
Commercial hire half day (up to 5 hours)	\$53.00	\$50.00
Commercial hire full day (more than 5 hours)	\$126.00	\$120.00
Non-commercial		
Hourly rate	\$21/hour	\$20/hour
Non-commercial hire half day (more than 5 hours)	\$42.00	\$40.00
Non-commercial hire full day (more than 5 hours)	\$95.00	\$90.00

FEES AND CHARGES 2025-26

PROPERTY AND COMMUNITY FACILITIES		2026/27 Includes GST	2025/26 Includes GST
<i>A whole day is more than 6 hours, half day is less than 6 hours. The stadium has a wooden gymnasium floor and is therefore not suitable for events requiring seating or furniture unless provision is made to protect the floor.</i>	MOLYNEUX PARK		
	Stadium		
	Commercial hourly rate	\$46.00	\$44.00
	Non-commercial hourly rate	\$29.00	\$28.00
	Commercial - whole day	\$389.00	\$370.00
	Commercial - half day	\$263.00	\$250.00
	Non-commercial - whole day	\$197.00	\$188.00
	Non-commercial - half day	\$146.00	\$139.00
	Kitchen - whole day (includes foyer toilets)	\$71.00	\$68.00
	Kitchen - half day (includes foyer toilets)	\$40.00	\$38.00
	Kitchen - Non-commercial whole day	\$40.00	\$35.00
	Kitchen - non-commercial half day	\$26.00	\$24.00
	Gas heating token (20 mins)	\$6.00	\$5.00
	Electric heating token (15 mins)	\$3.00	\$3.00
Changing rooms (per room)	\$20.00	\$19.00	
COUNCIL OFFICE HIRE			
William Fraser Building			
Council Chambers whole day	\$148.00	\$141.00	
Council Chambers half day	\$71.00	\$68.00	
Tea making facilities (per person per tea break)	\$6.00	\$5.00	
Cromwell Service Centre			
Council Chambers whole day	\$148.00	\$141.00	
Council Chambers half day	\$71.00	\$68.00	
Tea making facilities (per person per tea break)	\$6.00	\$5.00	

FEES AND CHARGES 2025-26

PROPERTY AND COMMUNITY FACILITIES		2026/27 Includes GST	2025/26 Includes GST
	TARRAS HALL		
	Whole Building		
A whole day is more than 6 hours but less than 24 hours, half days are less than 6 hours	Commercial - full day	\$189.00	\$180.00
	Commercial - half day	\$95.00	\$90.00
Packing/out time is charged as per rates stated.	Non-commercial – full day	\$126.00	\$120.00
	Non-commercial - half day	\$63.00	\$60.00
	Supper room and kitchen only		
An hourly cleaning rate of \$100 will be charged if venue is left dirty.	Commercial - full day	\$95.00	\$90.00
	Commercial - half day	\$47.00	\$45.00
Damages will be on charged to users at the cost of repairs.	Non-commercial – full day	\$63.00	\$60.00
	Non-commercial - half day	\$32.00	\$30.00
	OPHIR HALL		
A discretionary \$300 bond is required for social functions.	Commercial whole day	\$242.00	\$230.00
	Commercial half day	\$137.00	\$130.00
Commercial rates apply to bookings for ticketed events or hires by commercial entities or individuals hiring space for profit (e.g. any class where the instructor retains fees/profit).	Commercial hourly rate	\$37.00	\$35.00
	Non-commercial whole day	\$116.00	\$110.00
	Non-commercial half day	\$63.00	\$60.00
	Non-commercial hourly rate	\$21.00	\$20.00
	POOLBURN HALL		
	Commercial whole day	\$242.00	\$230.00
	Commercial half day	\$137.00	\$130.00
	Commercial hourly rate	\$37.00	\$35.00
	Non-commercial whole day	\$116.00	\$110.00
	Non-commercial half day	\$63.00	\$60.00
	Non-commercial hourly rate	\$21.00	\$20.00
	Commercial Supper Room & Kitchen hourly rate - 2 hour minimum - max 6 hours	\$21.00	\$20.00
	Non Commercial Supper Room & Kitchen hourly rate - 2 hour minimum - max 6 hours	\$11.00	\$10.00

FEES AND CHARGES 2025-26

PROPERTY AND COMMUNITY FACILITIES	2026/27 Includes GST	2025/26 Includes GST
RANFURLY HALL		
Non Commercial Meetings whole day hire	\$135.00	\$128.00
Commercial Meetings whole day hire	\$284.00	\$270.00
Non Commercial Meetings half day hire	\$70.00	\$67.00
Commercial Meetings half day hire	\$143.00	\$136.00
Non commercial Meetings in supper room (hourly rate)	\$27.00	\$26.00
Commercial Meetings in supper room (hourly rate)	\$56.00	\$53.00
Non commercial - Local concerts	\$115.00	\$109.00
Commercial - visiting artists and concerts	\$158.00	\$154.00
Commercial Weddings and cabarets etc whole day hire	\$241.00	\$230.00
Lions Club Furniture auctions	\$70.00	\$67.00
Commercial not exceeding 2 hours (Hall)	\$46.00	\$44.00
RANFURLY SERVICE CENTRE		
Council Chambers whole day	\$71.00	\$68.00
Council Chambers half day	\$45.00	\$43.00
Meeting room whole day	\$45.00	\$43.00
Meeting room half day	\$32.00	\$30.00
MĀNIATOTO STADIUM		
Non commercial sports session (not exceeding 2 hours)	\$25.00	\$24.00
Non commercial sports session (not exceeding 6 hours)	\$43.00	\$41.00
Non commercial Stadium only (day rate – not exceeding 24 hours)	\$139.00	\$132.00
Commercial sports session (not exceeding 2 hours)	\$53.00	\$50.00
Commercial sports session (not exceeding 6 hours)	\$103.00	\$98.00
Commercial Stadium only (day rate – not exceeding 24 hours)	\$294.00	\$280.00
Non - commercial: Stadium / kitchen / bar not exceeding 24 hours	\$204.00	\$194.00
Commercial: Stadium / kitchen / bar not exceeding 24 hours	\$434.00	\$413.00
Stadium frost cloth canopy	\$433.00	\$412.00
Internal change rooms - casual hire per day for both mens and ladies	\$71.00	\$67.00

*A discretionary \$300 bond
is required for social
functions.*

FEES AND CHARGES 2025-26

PROPERTY AND COMMUNITY FACILITIES	2026/27 Includes GST	2025/26 Includes GST
Rugby Clubrooms		
Non-commercial (day rate – not exceeding 24 hours)	\$103.00	\$98.00
Non-commercial (half day rate – not exceeding 6 hours)	\$56.00	\$53.00
Commercial (day rate – not exceeding 24 hours)	\$217.00	\$207.00
Commercial (half day rate – not exceeding 6 hours)	\$116.00	\$110.00
Non-commercial clubrooms / kitchen / bar (day rate not exceeding 24 hours)	\$174.00	\$166.00
Non-commercial clubroom / kitchen / bar (half day rate not exceeding 6 hours)	\$84.00	\$80.00
<i>A discretionary \$300 bond is required for social functions.</i> Commercial clubroom / kitchen / bar (day rate not exceeding 24 hours)	\$370.00	\$353.00
Commercial clubroom / kitchen / bar (half day rate not exceeding 6 hours)	\$179.00	\$170.00
Commercial Kitchen		
Non-commercial whole day (not exceeding 24 hours)	\$67.00	\$64.00
Non-commercial half day (not exceeding 6 hours)	\$34.00	\$32.00
Commercial whole day (not exceeding 24 hours)	\$141.00	\$134.00
Commercial half day (not exceeding 6 hours)	\$71.00	\$68.00
Hire of trestles away from the Stadium		
Hire of trestles away from the stadium (per trestle)	\$6.00	\$5.00
Hire of chairs away from the stadium (per chair)	\$2.00	\$2.00
Portable stage pieces (each)	\$21.00	\$20.00
Charges per annum		
Māniatoto Squash Club	\$1,845.00	\$1,757.00
A&P Association (per show)	\$982.00	\$936.00
Māniatoto seasonal toilets		
Māniatoto Summer seasonal toilets (Nov-May) - open toilets outside of the	\$37.00	\$35.00
Māniatoto Summer seasonal toilets (Nov-May) - open toilets outside of the	\$53.00	\$51.00
Service toilets outside of season - daily fixed charge	\$20.00	\$19.00

FEES AND CHARGES 2025-26

PROPERTY AND COMMUNITY FACILITIES	2026/27 Includes GST	2025/26 Includes GST
NASEBY HALL		
Non commercial Whole day hire (not exceeding 24 hours)	\$127.00	\$121.00
Non commercial Half day hire (not exceeding 6 hours)	\$48.00	\$46.00
Non commercial Hourly rate if less than half day	\$25.00	\$24.00
Commercial Whole day hire (not exceeding 24 hours)	\$268.00	\$255.00
Commercial Half day hire (not exceeding 6 hours)	\$103.00	\$98.00
Commercial Hourly rate if less than half day	\$52.00	\$49.00
NASEBY PAVILION		
Non commercial Whole day hire (not exceeding 24 hours)	\$43.00	\$41.00
Non Commercial Half day hire (not exceeding 6 hours)	\$26.00	\$24.00
Commercial Whole day hire (not exceeding 24 hours)	\$90.00	\$86.00
Commercial Half day hire (not exceeding 6 hours)	\$52.00	\$49.00
WAIPIATA HALL		
Non commercial 24 hour period	\$127.00	\$121.00
Non commercial Hourly rate	\$12.00	\$11.00
Commercial 24 hour period	\$268.00	\$255.00
Commercial Hourly rate	\$52.00	\$49.00
WALLACE MEMORIAL ROOMS		
Meeting Room and kitchen		
Non commercial Whole day hire (not exceeding 24 hours)	\$43.00	\$41.00
Non commercial Half day hire (not exceeding 6 hours)	\$25.00	\$24.00
Commercial Whole day hire (not exceeding 24 hours)	\$90.00	\$86.00
Commercial Half day hire (not exceeding 6 hours)	\$52.00	\$49.00
Interview Room with kitchenette		
Non commercial Whole day hire (not exceeding 24 hours)	\$21.00	\$20.00
Non commercial Half day hire (not exceeding 6 hours)	\$11.00	\$10.00
Commercial Whole day hire (not exceeding 24 hours)	\$31.00	\$29.00
Commercial Half day hire (not exceeding 6 hours)	\$19.00	\$16.00

FEES AND CHARGES 2025-26

PROPERTY AND COMMUNITY FACILITIES	2026/27 Includes GST	2025/26 Includes GST
WEDDERBURN HALL		
Non commercial Whole day hire (not exceeding 24 hours)	\$127.00	\$121.00
Non commercial Half day hire (not exceeding 6 hours)	\$48.00	\$46.00
Non commercial Hourly rate if less than half day	\$25.00	\$24.00
Commercial Whole day hire (not exceeding 24 hours)	\$268.00	\$255.00
Commercial Half day hire (not exceeding 6 hours)	\$103.00	\$98.00
Commercial Hourly rate if less than half day	\$52.00	\$49.00
PATEAROA HALL		
Non commercial Whole day hire and funerals	\$126.00	\$120.00
Commercial Whole day hire	\$268.00	\$255.00
<i>A discretionary \$300 bond is required for social functions.</i> Non commercial Half day hire (not exceeding 6 hours)	\$43.00	\$41.00
Commercial Half day hire (not exceeding 6 hours)	\$136.00	\$129.00
Non commercial Meeting room (locals)	\$25.00	\$24.00
Commercial Meeting room (non-locals)	\$39.00	\$37.00
Hire of tables and chairs (away from hall)		
Tables	\$11.00	\$10.00
Padded chairs	\$2.00	\$2.00
Plastic chairs	\$1.00	\$1.00
ROXBURGH MEMORIAL HALL		
Whole Hall		
Whole day hire (not exceeding 24 hours)	\$126.00	\$120.00
Half day hire (not exceeding 6 hours)	\$48.00	\$46.00
Hourly rate	\$25.00	\$24.00
Roxburgh Service Centre		
Council Chambers whole day	\$71.00	\$68.00
Council Chambers half day	\$46.00	\$44.00
DEVELOPMENT CONTRIBUTIONS		
Community Infrastructure	\$2,511.00	\$2,511.00

FEES AND CHARGES 2025-26

POOLS, PARKS AND CEMETERIES		2026/27	2025/26
		Includes GST	Includes GST
DISTRICT CEMETERIES			
Plot Charge (Standard) - all cemeteries in the District			
Standard plot fees - including memorial structures plot, Cromwell Cemetery		\$1,100.00	\$1,030.00
Ashes plot		\$540.00	\$515.00
Memorial wall (plinth which allows for 32 plaques) - Alexandra Cemetery		\$160.00	\$155.00
Memorial wall (which allows for 88 plaques double-sided) - Cromwell Cemetery		\$160.00	\$155.00
Service Person no charge for plot fees - New Zealand Armed Forces Statement of Service to be Supplied		No Charge	No charge
Burial Fees District			
<i>Monday to Friday and Saturday mornings only and excluding Saturday afternoon's. No burials Sundays, statutory public holidays.</i>			
Standard re-opening and burial - Double Depth Standard		\$1,860.00	\$1,800.00
Casket larger than standard (213cm x 76.2cm x 50.8cm) – additional to above fee		\$210.00	\$200.00
Burial of ashes		\$470.00	\$450.00
Out of District Fee (6 months or more)		\$105.00	\$100.00
Burial of infants (up to 10 years / re-opening)		\$310.00	\$300.00
Disinterment costs / re-interment		At Cost	At Cost
Breaking concrete		At Cost	At Cost
Memorial Permit processing fee		\$25.00	\$20.00
<i>Etrick Cemetery Burial Fee charged directly by Sexton (If not then District Burial Fees Apply)</i>			
<i>Maniototo Cemeteries Burial Fee Charged Directly by Sexton (If Not then District Burial Fees Apply)</i>			
<i>Nevis Cemetery interments of ashes or bodies as per actual costs</i>		At Cost	-
PARKS			
Sports Grounds (Alexandra and Clyde)			
First class cricket wicket per ground (per day - wickets 1 & 2)		\$370.00	\$360.00
Casual (per ground per day)		\$160.00	\$155.00
Cricket wickets (per day - wickets 3 & 4) per wicket		\$160.00	\$155.00
<i>Cricket rates are variable depending on level of pitch preparation; seasonal rates available on application and by negotiation.</i>			
Changing Rooms			
Changing rooms (per room) including showers		\$15.00	\$15.00
Use of showers per day		\$10.00	\$10.00
Athletics (per day)		\$145.00	\$140.00
Molyneux Park Scoreboard Toilets - Opening and cleaning - per day		\$75.00	\$75.00
Litter collection (per litter bin hire per day) - Additional fee for disposal cost is actual costs.		\$40.00	\$40.00

FEES AND CHARGES 2025-26

POOLS, PARKS AND CEMETERIES	2026/27 Includes GST	2025/26 Includes GST
Club Seasonal Rates - District Wide (Including club training, regular season fixtures)		
Rugby - Senior teams only	\$1,591.00	\$1,545.00
Football - Senior teams only	\$1,591.00	\$1,545.00
Softball - Senior teams only	\$640.00	\$620.00
Athletics - Senior teams only	\$640.00	\$620.00
Club Cricket only (excludes first class cricket) - Senior teams only	\$1,648.00	\$1,600.00
Touch Rugby – per season	\$640.00	\$620.00
Half Season Fee	Half of Full Rate \$320	-
End of season cleaning fee	Actual Cost	Actual Cost
District Wide		
Junior Sport Free - School age children	Free	-
Anderson Park Changing Pavilion		
Cricket and Rugby per annum	\$620.00	\$600.00
PARKS AND RESERVES - District Wide per day		
Commercial activity or event including circus, gypsy fair, Blossom Festival	\$530.00	\$515.00
Commercial market days	\$72.00	\$70.00
Commercial – car displays, advertising, vendors per day	\$160.00	\$155.00
Non-Commerical community event	\$0.00	\$0.00
Amusement devices (activity or device)	\$11.50 application fee for one device and \$2.30 extra device	\$11.50 application fee for one device and \$2.30 extra device
	For longer periods \$1.15 per week per device	For longer periods \$1.15 per week per device
	Engineering fee at cost	Engineering fee at cost
Council power box (power already connected per hour)	\$11.00	\$10.00
Electricity boxes (if available) (power and connection)	at cost	At cost
Bond to cover potential damage - refundable upon inspection grounds are in good condition	\$420.00	\$400.00
District Wide - Vendors - Coffee, Food per Week - Including power	\$62.00	\$60.00
District Wide Container Bond - for container on a resevre.	\$260.00	
CROMWELL BIG FRUIT EVENT SIGNS (includes install / removal costs)		
6 signs available (maximum 2 signs per event booking)		
Business/Club/Community Group (includes set event ticket/entry/gate fee)	\$360.00	\$360.00
Commerical - Community Group/Club/Market Seasonal (includes no set entry/ticket/gate Fee)	\$100.00	\$100.00

A \$400 bond is required for circuses and fairs, amusement device operators are also required to pay the appropriate inspection licensing fees to operate devices in the district.

FEES AND CHARGES 2025-26

POOLS, PARKS AND CEMETERIES	2026/27 Includes GST	2025/26 Includes GST
EVENT BANNERS DISTRICT WIDE		
Banner install / removal and fixings per sign on FlagTrax system	\$15.00	\$15.00
ALEXANDRA POOL AND CROMWELL POOL		
Single Admission		
Adult (18 years old)	\$7.20	\$7.00
Child (School Age)	\$4.10	\$4.00
Gold Card and tertiary student 17% off entry	\$6.20	\$6.00
Community Services Card holder 17% off entry	\$6.20	\$6.00
Shower	\$6.20	\$6.00
Family - maximum 2 adults and 4 children	\$19.10	\$18.50
Family - 1 Adult and 4 children	\$18.00	\$17.50
Replacement swim card if lost	\$2.60	\$2.50
<i>Gym/Swim Pass 30% off adult entry only</i>		
Membership Card and Yearly Pass		
Adult - 10 swims	\$65.00	\$63.00
Adult - 25 swims	\$165.00	\$160.00
Adult - 50 Swims	\$324.50	\$315.00
Adult yearly pass (includes Aqua Fit classes)	\$495.00	\$480.00
Child - 10 swims	\$37.10	\$36.00
Child - 25 swims	\$94.50	\$92.00
Child - 50 Swims	\$185.40	\$180.00
Child yearly pass	\$247.20	\$240.00
Prepaid Swim Membership Prices		
Family - 6 Months	\$442.00	\$429.00
Family - 12 Months	\$730.50	\$709.00
Direct Debit Swim Membership Prices		
Child - 6 Months	\$5.15 / week	\$5.00 / week
Child - 12 Months	\$4.10 / week	\$4.00 / week
Adult - 6 Months	\$12.40 / week	\$12.00 / week
Adult - 12 Months	\$10.30 / week	\$10.00 / week
Family - 6 Months	\$19.60 / week	\$19.00 / week
Family - 12 Months	\$16.50 / week	\$16.00 / week
Gold Card, Community Services Card and Tertiary Students Card Holders		
10 swims (includes 17% discount)	\$60.80	\$59.00
25 swims (includes 17% discount)	\$141.10	\$137.00
Yearly pass (includes 17% discount)	\$412.00	\$400.00

FEES AND CHARGES 2025-26

POOLS, PARKS AND CEMETERIES	2026/27 Includes GST	2025/26 Includes GST
Aquarobics and Aqua Fit		
Casual Adult entry and class	\$11.80	\$11.50
Adult - 11 class membership concession (includes pool entry)	\$118.50	\$115.00
Aqua class only when used with 10/25/50 swim concession card	\$5.20	\$5.00
Gold Card, Community Services Card, tertiary student entry and class (includes 17% discount)	\$11.80	\$9.50
Gold Card, Community Services Card, tertiary student - 11 class membership concession (includes pool entry) (includes 17% discount)	\$98.00	\$95.00
Aqua Fit Class only excluding pool entry	\$5.20	\$5.00
Aqua Fit/Swim	\$11.80	\$11.50
School Hire		
<i>District primary schools</i> per lane / block per hour – minimum charge 1 hour (excludes pool entry)	\$10.30	\$10.00
<i>District high schools</i> per lane / block per hour – minimum charge 1 hour (excludes pool entry)	\$10.30	\$10.00
<i>Non-district schools</i> – Minimum charge 1 hour (excludes pool entry)	\$15.30	\$15.00
Therapeutic pool per hour	\$41.20	\$40.00

FEES AND CHARGES 2025-26

POOLS, PARKS AND CEMETERIES	2026/27 Includes GST	2025/26 Includes GST
Central Otago Swimming Clubs / Non-Commercial (as per definition)		
Tues, Thurs non-competitive club nights per lane, excludes entry (does not include development or squad coaching sessions)	\$10.00	\$10.00
Lane hire per lane per hour excludes pool entry minimum 1 hour (including development or squad coaching sessions)	\$10.00	\$10.00
Swim meets / competition nights full 25 metre pool hire includes pool entry min 1 hour (or by agreement with Aquatics Manager), includes staff time	\$185.40	\$180.00
Kayak Polo	Pool Entry plus staff time	Pool Entry plus staff time
Water Polo (Does not include pool entry)	\$45 per Hour	-
Commercial Operators		
Lane hire per lane per hour excludes pool entry min 1 hour (or by agreement with Aquatics Manager)	\$35.00	\$35.00
Students - 10 swim pool entry concession card	\$10.00	\$10.00
Commercial Advertising fee per A1 size sign per year.	\$1,000.00	\$1,000.00
Additional Charges		
Additional staff after hours	\$75 per hour per staff member	\$60 per hour per staff member
MEETING ROOM CHARGES (where available)		
Kitchen surcharge per half day	\$45.00	\$45.00
Kitchen surcharge per hour	\$15.00	\$15.00
Meeting room hire per half day	\$45.00	\$45.00
Meeting room hire per hour	\$15.00	\$15.00
Birthday Party options		
Normal entry fee applies	\$4.10	\$4.00
Normal entry plus Party room hire fee	Refer to entry and room hire fees	Refer to entry and room hire fees
Full package - Birthday child free - room hire - decorations - pool toys - invitations	\$10 per child	\$10 per child
BBQ Hire	\$15 per hour	\$15 per hour
Inflatable Hire	\$25 per hour	\$25 per hour
Toddler Time - 1 under 5 years old - plus 1 parent	\$5.00	\$5.00

FEES AND CHARGES 2025-26

POOLS, PARKS AND CEMETERIES	2026/27 Includes GST	2025/26 Includes GST
SWIMMING LESSONS – CENTRAL SWIM SCHOOL		
(includes pool entry) Payment in advance or by direct debit		
10 x toddler / preschool lesson	\$130.00	\$120.00
10 x school age lessons	\$130.00	\$130.00
10 x 45 Advanced level	\$150.00	\$140.00
Weekday private lesson		
15 minutes per lesson	\$21.00	\$20.00
30 minutes per lesson	\$42.00	\$40.00
5-day block holiday classes School Aged	\$65.00	\$60.00
5-day block holiday classes School Aged	\$70.00	\$65.00
- 5 swim pool entry concession card - Private swim school	\$5.00	\$5.00
Family Discount:		
<i>If you have 3 or more members of your family learning to swim, only the first two members will pay standard price, then all additional children will receive 30% off standard price.</i>		
Direct Debit fees for payment of lessons above will incur these additional charges		
Direct Debit Transaction Fee - successful transaction from bank account, credit union or building society	\$0.60	\$0.60
Direct Debit Transaction Fee - successful transaction from Visa / Mastercard	2.35%	2.35%
Direct Debit Transaction Fee - successful transaction from Amex / Diners Card	4.22%	4.22%
Failed Transaction Fee	\$0.60	\$0.60
Dishonour Fee by customer	\$11.50	\$11.50
Investigation Fee - charged back to customer	\$44.00	\$44.00
RANFURLY SWIM CENTRE		
Admission		
Adult (18 years old)	\$6.20	\$6.00
Child (School Age)	\$3.10	\$3.00
Gold Card, Tertiary student	\$4.10	-
Community Services Card holder	\$4.10	-
Family - maximum 2 adults and 4 children	\$16.00	-
Shower	\$5.00	-
Adult - 11 Swim	\$51.50	\$50.00
Child- 11 Swim	\$27.80	\$27.00
Gold Card, Community Services Card and Tertiary Students Card Holders		
11- Swims	\$41.00	-

FEES AND CHARGES 2025-26

POOLS, PARKS AND CEMETERIES	2026/27 Includes GST	2025/26 Includes GST
Season Pass Adult	\$180.00	\$110.00
Season pass (family - 2 adults and 2 children)	\$230.00	\$150.00
Season Pass Gold Card, Community Services Card and Tertiary Students Card Holders	\$100.00	-
Child Season Pass	\$80.00	-
Private Swim School	\$35.00	\$35.00
School Hire (District)	\$10/hour/lane	n/a
School Hire (Non-District)	\$15/hour/lane	n/a
ROXBURGH POOL (Ida MacDonald)		
Admission		
Adult (18 years old)	\$6.20	\$5.00
Child (School Age)	\$3.10	\$3.00
Community Services Card holder	\$4.10	n/a
Gold Card, Tertiary student	\$4.10	\$4.00
Family - maximum 2 adults and 4 children	\$15.50	\$15.00
Shower	\$5.00	na
Season pass (family - 2 adults and 2 children)	\$230.00	\$150.00
Season Pass Adult	\$180.00	\$100.00
Child Season Pass	\$80.00	\$60.00
Season Pass- Gold Card, Community Services Card and Tertiary Students Card	\$100.00	\$80.00
Child - 11 x swims (swim card) - includes 1 free swim	\$27.80	-
Adult - 11 x swims (swim card) - includes 1 free swim	\$51.50	-
Senior 11x Swim Pass (incl. 1 free)	\$41.00	-
School Hire (District)	\$10/hour/lane	-
School Hire (Non-District)	\$15/hour/lane	-
OMAKAU CAMP FEES		
Adult full bedding (per person)	\$55.00	\$50.00
Child full bedding - up to year 8 (per child)	\$35.00	\$30.00
Child 2-5 years full bedding (per child)	\$20.00	\$12.00
Cabins with Sleeping Bags		
Adult standard bedding - Bring own sleeping bag (per person)	\$40.00	\$35.00
Child standard bedding - Bring own sleeping bag - Up to year 8 (per child)	\$30.00	\$20.00
Child 2-5 years	\$10.00	\$6.00
Powered Sites		
1 person	\$30 per night	\$28 per night

FEES AND CHARGES 2025-26

POOLS, PARKS AND CEMETERIES	2026/27 Includes GST	2025/26 Includes GST
Extra person	\$20 per night	\$15 per night
Children (Up to year 8)	\$10 per night	\$10 per night
Children under 5	Free	Free
Tent Sites		
1 person	\$20 per night	\$20 per night
Extra person	\$15 per night	\$15 per night
Children (up to year 8)	\$10 per night	\$10 per night
Children under 5	Free	Free
Showers		
Non-Campers (Place in honesty box)	\$5.00	\$5.00
Laundry		
Laundry per load wash and dry	\$5.00	\$4.00
Caravan Storage		
Yearly storage fee on site	\$520.00	\$500.00

FEES AND CHARGES 2025-26

POOLS, PARKS AND CEMETERIES	2026/27 Includes GST	2025/26 Includes GST
CLYDE CAMP FEES		
Power/Non-Powered (per person)		
Adult - 16 Years and above	\$24.00	\$20.00
Child 5-15 Years	\$10.00	\$10.00
Under 5 Years	Free	Free
Family Cabins (x2 people)	\$80.00	\$80.00
Basic Cabins (x2 people)	\$60.00	\$60.00
Additional adults	\$20.00	\$20.00
Additional child	\$10.00	\$10.00
Additional linen available	\$10.00	\$10.00
Showers, laundry, and dryer	\$2 coins required	\$2 coins required
Caravan Storage (In advance) - (Yearly August to September)	\$400 + G.S.T	400 + G.S.T
CAPITAL CONTRIBUTIONS – NEW CONNECTIONS (SEE DISTRICT PLAN ALSO)		
Financial Contributions - Reserves		
Urban	\$2,900.00	\$2,900.00
Rural	\$1,450.00	\$1,450.00
Note: Financial Contributions are inflated based on Statistics NZ PPI Construction Index. They have been inflated based on the PPI Construction increase since the last review for the 2021 Long-term Plan.		
DEVELOPMENT CONTRIBUTIONS		
Reserve Improvements - District	\$304.00	\$304.00
DEVELOPMENT CONTRIBUTIONS		
Reserve Land - 20m ² at \$500 per m ²	\$10,000.00	\$10,000.00

FEES AND CHARGES 2025-26

SERVICE CENTRES, iSITE AND LIBRARIES		2026/27 Includes GST	2025/26 Includes GST
<i>Located at Ranfurly and Roxburgh</i>	VISITOR INFORMATION CENTRES		
	Booking commission (on operator bookings)	10-20%	10-20%
	Cancellation fee (payable by customer)	10-20%	10-20%
	Event tickets	Up to 20%	Up to 20%
	DISPLAY		
	Local operators (per brochure per centre per annum)	\$120.00	\$120.00
	Outside region operators (per brochure per centre per annum)	\$250.00	\$250.00
	TV OPERATOR ADVERTISING		
	Per month	Up to \$25	Up to \$25
	Per 6 months (summer / winter)	Up to \$150	Up to \$150
	Per year	Up to \$300	Up to \$300
	One-off projects carried out during the year where operators who participate contribute to the costs on a case-by-case basis	As required	As required
	LIBRARIES		
	Interloan books from outside district (plus and externally imposed charges per book)	Up to \$15	Up to \$15
	Replacement cards	\$5.00	\$5.00
	OVERDUE BOOKS (per book per day)		
	DVDs (per week)	\$0.00	\$3.00
	Lost / Damaged books	Replacement cost & \$10.00 processing fee	Replacement cost & \$10.00 processing fee
	COMPUTER USE		
	Half-hour	No charge	No charge
	PHOTOCOPYING AND PRINTING		
	A4 single sided (black and white)	\$0.30	-
	A4 double sided (black and white)	\$0.60	-
	A3 single sided (black and white)	\$0.50	-
	A3 double sided (black and white)	\$1.00	-
	A4 single sided (colour)	\$1.00	-
	A4 double sided (colour)	\$2.00	-
	A3 single sided (colour)	\$2.00	-
	A3 double sided (colour)	\$4.00	-

FEES AND CHARGES 2025-26

COMMUNITY, ECONOMIC AND STRATEGIC DEVELOPMENT	2026/27 Includes GST	2025/26 Includes GST
TOURISM CENTRAL OTAGO		
Central Otago related products / operators registration fee (outside region operators as approved by Tourism Central Otago)	up to \$1000.00	up to \$1000.00
Use of Tourism Central Otago Event infrastructure (marquee, gazebo, gantry, timing clock)	up to \$200.00	up to \$200.00
There may be one-off projects carried out during the year where operators who participate contribute to the costs on a case-by-case basis	As required	As required

FEES AND CHARGES 2025-26

GOVERNANCE AND BUSINESS SUPPORT	2026/27 Includes GST	2025/26 Includes GST
REFUNDS		
Administration fee	\$25.00	\$25.00
RATING SERVICES		
Printed copy of complete Rating Information Database	\$500.00	\$490.00
MAPS / AERIAL PHOTOGRAPHY		
<i>Printing as per the above photocopying charges</i>		
Custom maps (per hour cost)	\$104.00	\$104.00
Electronic copies of aerials	POA	
PROJECTOR		
Projector hire (per day)	\$52.00	\$52.00
RECORDS, ARCHIVES AND LOCAL GOVERNMENT OFFICIAL INFORMATION AND MEETINGS ACT		
Records, archives and official information request time spent by staff searching for relevant material, abstracting and collating, copying, transcribing and supervising access where the total time involved is in excess of one hour should be charged out as follows, after the first hour. This is at the discretion of Council and will be discussed at time of engagement.		
First 1 hour	Free of charge	Free of charge
For additional half hour or part thereof	\$38.00	\$38.00
<i>Council's preferred method for delivery of the requested information is digitally for sustainability purposes. If you require the information to be printed or posted, please refer to Service Centres and Libraries section.</i>		