



Notice is hereby given that an Ordinary Meeting of Southland District Waiau/Aparima Ward Committee will be held on:

Date: Wednesday, 18 October 2017  
Time: 4pm  
Meeting Room: Council Chambers  
Venue: 15 Forth Street  
Invercargill

---

## Waiau/Aparima Ward Committee Agenda OPEN

---

### MEMBERSHIP

Councillors  
Mayor Gary Tong  
Stuart Baird  
George Harpur  
Nick Perham

Contact Telephone: 0800 732 732  
Postal Address: PO Box 903, Invercargill 9840  
Email: [emailsdc@southlanddc.govt.nz](mailto:emailsdc@southlanddc.govt.nz)  
Website: [www.southlanddc.govt.nz](http://www.southlanddc.govt.nz)

**Full agendas are available on Council's Website**  
[www.southlanddc.govt.nz](http://www.southlanddc.govt.nz)



---

## TABLE OF CONTENTS

ITEM		PAGE
PROCEDURAL		
1	Apologies	5
2	Leave of absence	5
3	Conflict of Interest	5
4	Public Forum	5
5	Extraordinary/Urgent Items	5
6	Confirmation of Minutes	5
REPORTS - POLICY AND STRATEGY		
7.1	Local Budgets for the Long Term Plan 2018-28	7
REPORTS - OPERATIONAL MATTERS		
8.1	Financial Report to Waiiau Aparima Ward for the year ended 30 June 2017	27

### PUBLIC EXCLUDED

There is no public excluded business.



---

1 Apologies

At the close of the agenda no apologies had been received.

2 Leave of absence

At the close of the agenda no requests for leave of absence had been received.

3 Conflict of Interest

Councillors are reminded of the need to be vigilant to stand aside from decision-making when a conflict arises between their role as a councillor and any private or other external interest they might have.

4 Public Forum

Notification to speak is required by 5pm at least two days before the meeting. Further information is available on [www.southlanddc.govt.nz](http://www.southlanddc.govt.nz) or phoning 0800 732 732.

5 Extraordinary/Urgent Items

To consider, and if thought fit, to pass a resolution to permit the Council to consider any further items which do not appear on the Agenda of this meeting and/or the meeting to be held with the public excluded.

Such resolution is required to be made pursuant to Section 46A(7) of the Local Government Official Information and Meetings Act 1987, and the Chairperson must advise:

- (i) The reason why the item was not on the Agenda, and
- (ii) The reason why the discussion of this item cannot be delayed until a subsequent meeting.

Section 46A(7A) of the Local Government Official Information and Meetings Act 1987 (as amended) states:

**"Where an item is not on the agenda for a meeting,-**

- (a) that item may be discussed at that meeting if-
  - (i) that item is a minor matter relating to the general business of the local authority; and
  - (ii) the presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but
- (b) no resolution, decision or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further **discussion."**

6 Confirmation of Minutes

There are no minutes to confirm.



## Local Budgets for the Long Term Plan 2018-28

Record No: R/17/10/24561  
Author: Kate Westenra, Finance Assistant  
Approved by: Anne Robson, Chief Financial Officer

Decision  Recommendation  Information

Item 7.1

### Purpose

- 1 To set local budgets for 2018-2028 and propose rates for the year commencing 1 July 2018.

### Executive Summary

- 2 This report provides an overview of the local activities and services for Waiiau Aparima Ward for 2018-2028 which are provided under the governance of the Waiiau Aparima Ward committee. The report details the estimated costs of these activities over the 10 years as well as the draft rates.
- 3 The draft budgets will be incorporated into the Council's draft Long Term Plan (LTP) 2018-2028 which will be released for consultation in March 2018. Once the plan is finalised (and subject to any changes resulting from submissions), the budgets shown for 2018/2019 will be used to set rates for the year beginning 1 July 2018 (referred to as LTP year 1).
- 4 The information in this report and its attachments, has been sourced from previous discussions between the officers and the committee along with Activity Management Plans (AMPs) that officers have prepared. The AMPs contain more detail about the activities and expenditure requirements.

## Recommendation

That the Waiau/Aparima Ward Committee:

- a) **Receives the report titled “Local Budgets for the Long Term Plan 2018-28” dated 13 October 2017.**
- b) Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.
- c) Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.
- d) Recommends to Council that the following rates and charges (including GST) for the year commencing 1 July 2018 be included in the 2018-2028 Long Term Plan.

<u>Rate</u>	<u>Rate GST inclusive</u>
Waiau Aparima Ward Rate	\$188,434
Drummond Local Rate	\$2,768
Takitimu Rate	\$14,207

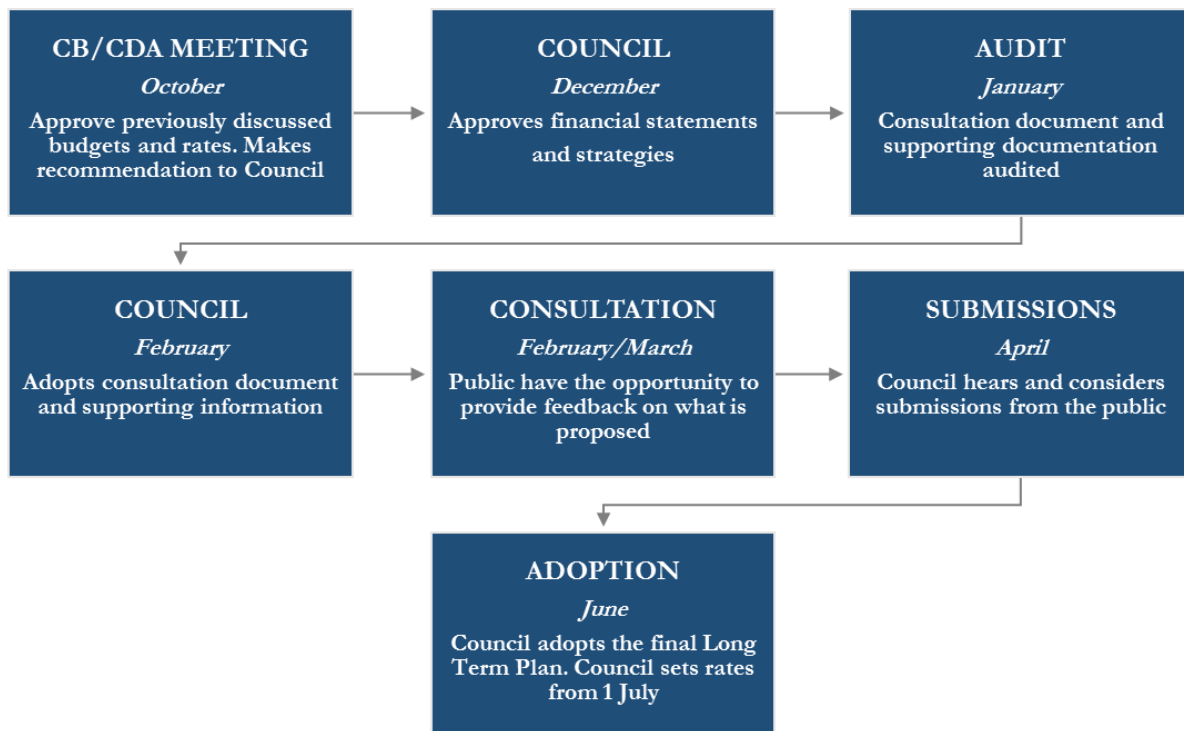
- e) Identifies any issues/priority projects for the local area that need to be included in the 2018-2028 Long Term Plan consultation process to encourage feedback from the local community (to be discussed at the meeting, and advised if any).

## Background

- 5 The LTP is adopted every three years and provides the community with information on the role, scope, service level and priority of Council activities for 10 years.
- 6 In preparing the LTP budgets and programmes, Council reviews its strategic direction, various policies and AMPs. The Council also develops a series of assumptions about the environment that it expects to operate in during the 10 year period. Council summarises this information in a document for consultation with the community.
- 7 The LTP Consultation Document is released to the public in March 2018 and the community has an opportunity to provide feedback on the proposed plan. Council will decide on any changes to the draft plan before it is adopted in June 2018.
- 8 Year 2 and 3 of the LTP are used as the basis for the Annual Plan’s for those years.



### Overview of the Process



### ISSUES

#### Local Budget Development

- 9 The draft budgets for the Waiau Aparima Ward for 2018-2028 have been prepared. Figures for these budgets have flowed out of the review of AMPs as well as discussions between officers and the committee over the past few months.
- 10 The objective of this budget report is to highlight issues, confirm priorities and plan expenditure and funding for the next 10 years for consideration as part of the Council's LTP.
- 11 If approved by Council via the LTP, the committee will be able to spend the Council funds allocated in accordance with the budgeted expenditure. This occurs via Council officers approving purchase orders. If the committee wishes to spend funds that are unbudgeted, including monies from reserves, the committee have a delegation to approve up to \$10,000 otherwise the decision will need Council approval.
- 12 In preparation for the 2018-2028 LTP, Council officers are reviewing and updating Council's various AMPs.
- 13 Included in Attachment A (Section C) of this report is a summary of all planned projects for the Waiau Aparima Ward for the next 10 years as extracted from the draft AMPs. Copies of the full draft AMPs can be obtained by contacting the relevant Council officer who manages the asset portfolio. Summaries of Council's AMPs will also be available online throughout the duration of the LTP consultation period.

#### Local Community Issues

- 14 The budgets include \$5k for general projects for each Councillor.

15 Two projects are planned for 2018/19 for the Recreation Reserve – Waiau-Aparima being a shelter upgrade and work at Gemstone beach, budgeted to cost \$128k both are funded from ward reserves.

16 Attachment A is organised into four main sections as follows:

**(A) Overview**

This section includes details of the proposed rates for the Waiau Aparima Ward (compared to the previous year). The section also includes an overview of reserves and loans.

**(B) Rate Type Financial Information and Activity Summary**

This section is organised by rate type and is broken into four subparts:

- i. This part contains a graph showing income and expenditure projected over the 10 years.
- ii. This part contains a summary of the financial budgets. It shows the expenditure and income projected over the 10 years, the amount of rates required and the rate calculation summary.
- iii. This part shows the business unit costs making up income and expenditure for the rate type. This financial information reconciles with the rate type financial summary mentioned above (ii).

**(C) Planned Projects**

This section includes a list of the maintenance and capital projects planned for the Waiau Aparima Ward for the next 10 years.

More detailed reports, outlining options for specific projects will be discussed with the committee closer to the implementation dates as is appropriate.

**(D) Appendices**

The appendices contains detailed reports in support of information in the body of the report as follows:

- (i) Reserves Report - this shows the balance of every reserve the ward has for each of the 10 years.

Factors to Consider

Legal and Statutory Requirements

17 The draft budgets (including details of projects) will form part of the activity statements and financials in the Council's LTP 2018-2028. The LTP (and associated Consultation Document) is a requirement of the Local Government Act 2002.

18 There is a statutory requirement to adopt an LTP before rates can be set in accordance with the provisions of the Local Government (Rating) Act 2002.

Community Views

19 Any significant issues affecting local communities may be included in the official consultation document which will be publicly available from early March to mid April 2018. The consultation document will be posted out to each household throughout the District.

- 20 The broader local budgets for all the communities and wards will be summarised in the financial projections which will be available as background information to the public consultation.
- 21 *The committee are also asked to advise officers of any local issues/projects that they would like to be highlighted in the consultation material where they are wanting to encourage feedback from the ward or let the ward community know of any significant projects.*
- 22 Any submissions received from the public on local issues will be forwarded to the relevant community partnership leader (and committee if required) for comment. As a result of the submission process, amendments may be made prior to Council formally adopting the finalised LTP by 30 June 2018.

#### Costs and Funding

- 23 The financial considerations are set out in Attachment A of this report. Key financial aspects to be aware of include:

#### **Assumptions**

- 24 In preparing the 10 year forecasts, the Council has used a number of assumptions as follows:
- Estimates are built from the levels of service desired by the community.
  - Estimates have been included for expected costs in relation to the Water and Land Plan.
  - Interest has not yet been included in the projected reserve balances for the 10 years of the plan. Once the budgets have been finalised, interest will be calculated and transferred directly to the relevant reserves (later in 2017).
  - The estimates include an allowance for price level changes (inflation) which is a financial reporting requirement. For the plan inflation has been assumed at between 2-2.8% per annum.
  - Interest on borrowings has been charged at 4.65% per annum.
  - No allowance has been made in the estimates for any possible increases in contract rates for contracts being re-tendered.
  - Reserves used to fund project/capital work where possible rather than internal loans.
  - Where loan funding is required for key community projects, it is assumed that these loans will be obtained internally in the first instance.

#### Policy Implications

- 25 The report is a summary of plans prepared in respect to all of the services the committee intend to provide in the Waiau Aparima Ward during the 10 year period from 1 July 2018 to 30 June 2028. The information including the estimates will be incorporated in the draft 2018 LTP Consultation Document and final LTP 2018-2028.

#### Analysis

#### Options Considered

- 26 The community partnership leader has discussed with the subcommittee the projects to be included in the LTP and the remaining budgets have been reviewed and updated by the community engineer.

## Analysis of Options

Option 1 – Accept the estimates as proposed in this report

<i>Advantages</i>	<i>Disadvantages</i>
<ul style="list-style-type: none"> <li>• Enables the LTP to be compiled and audited with the set timeframe</li> <li>• Rates recommendation to Council is finalised.</li> <li>• Budgets and project estimates can be updated or reviewed annually as part of the Annual Plan budgeting process (or approved via unbudgeted expenditure process).</li> </ul>	<ul style="list-style-type: none"> <li>• None identified</li> </ul>

Option 2 – Amend the estimates proposed in the report

<i>Advantages</i>	<i>Disadvantages</i>
<ul style="list-style-type: none"> <li>• Changes can be made to the LTP budgets.</li> </ul>	<ul style="list-style-type: none"> <li>• Rates requirement may need to be recalculated.</li> <li>• May impact the delivery of the LTP within the set timeframe.</li> </ul>

## Assessment of Significance

- 27 The decision to be made by the committee is not likely to be a significant decision on its own under the Council’s Significance and Engagement Policy. However, the LTP (into which the committee’s budgets are incorporated) is considered significant and will be consulted on in March/April 2018.

## Recommended Option

- 28 Option 1 Accept the estimated reports as proposed in this report.

## Next Steps

- 29 The draft 10 year budgets and rating information for 2018-28 for the Waiiau Aparima Ward will be included in the draft LTP financial information for confirmation by Council in February 2018 and consultation through March-April 2018.

## Attachments

- A Waiiau Aparima Estimates and Local Activity Plan Information for the Draft Long Term Plan (LTP) 2018-2028 [↓](#)

**A. OVERVIEW**

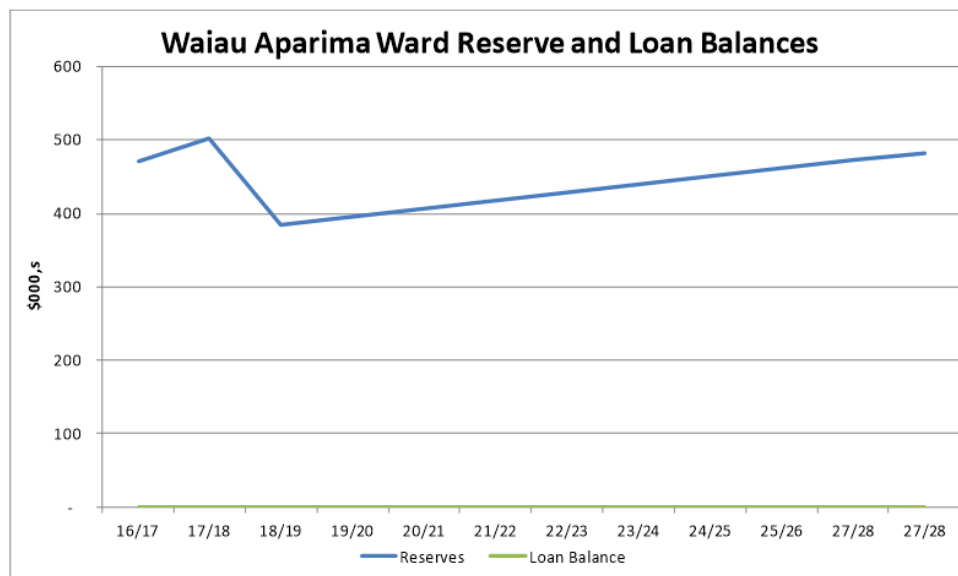
**Rates**

The following table summarises the percentage rates change compared to the previous three years (GST inclusive).

Rate	Actual			Proposed LTP
	15/16	16/17	17/18	18/19
Waiau Aparima Ward Rate	\$173,513	\$157,510	\$188,319	\$188,434
Per Unit	0.00005451	0.00004434	0.00005312	0.00005248
% Increase/(decrease)	(4.14%)	(9.22%)	19.56%	0.06%
Drummond Local Rate	\$2,632	\$2,699	\$2,769	\$2,768
UTR	\$51.88	\$53.18	\$54.57	\$54.55
% Increase/(decrease)	(8.44%)	2.53%	2.60%	(0.04%)
Takitimu Pool Rate	\$14,184	\$14,177	\$14,077	\$14,207
UTR	\$22.39	23.53	\$23.60	\$24.08
% Increase/(decrease)	(0.72%)	(0.05%)	(0.71%)	0.92%

**Reserves and Loans**

The graph below shows the projected balances of reserves and loans for the Waiau Aparima ward. These figures have been calculated taking into account the budgets which have been prepared and staff recommendations on whether projects should be funded by reserves or loans. A detailed breakdown of the reserves and loans held is included in the Appendices 1 and 2.

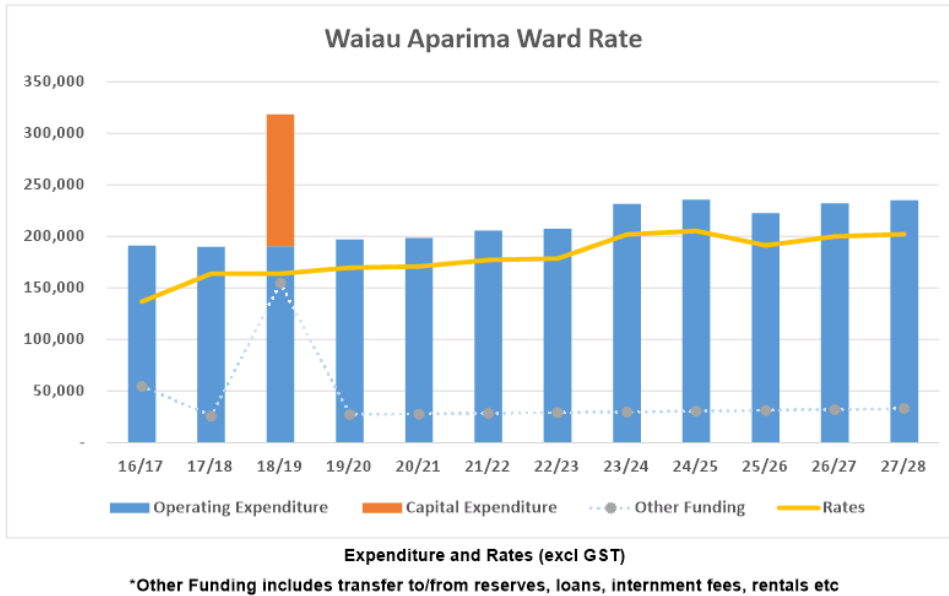


**B. RATE TYPE FINANCIAL INFORMATION AND ACTIVITY SUMMARY**

**1.1 Waiiau Aparima Ward Rate Overview**

This section details the budgets and rates required. Please note the numbers below are GST exclusive.

The graph and table below is a financial summary of the business units making up this rate.



**1.2 Waiau Aparima Ward Rate - Financial Summary and Rates Calculation**

	Actuals 2016/2017	Budget 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025	Forecast 2025/2026	Forecast 2026/2027	Forecast 2027/2028
Operating Expenditure	(194,110)	(191,185)	(198,817)	(211,499)	(213,270)	(220,136)	(222,055)	(245,734)	(249,838)	(236,720)	(246,291)	(249,376)
Capital Expenditure	-	-	(128,000)	-	-	-	-	-	-	-	-	-
Non Cash Expenditure	2,764	1,453	8,354	14,478	14,478	14,478	14,356	14,112	14,112	14,112	14,112	14,112
<b>Total Expenditure</b>	<b>(191,346)</b>	<b>(189,732)</b>	<b>(318,463)</b>	<b>(197,021)</b>	<b>(198,792)</b>	<b>(205,658)</b>	<b>(207,699)</b>	<b>(231,622)</b>	<b>(235,726)</b>	<b>(222,608)</b>	<b>(232,179)</b>	<b>(235,264)</b>
<i>Less Funding</i>												
Net Reserve Movements	5,344	(29,350)	117,174	(10,817)	(10,809)	(10,800)	(10,790)	(10,780)	(10,768)	(11,255)	(10,743)	(10,731)
Other Income	49,277	55,104	37,438	38,015	38,604	39,206	39,851	40,537	41,272	42,551	42,853	43,708
<b>Total Funding</b>	<b>54,621</b>	<b>25,754</b>	<b>154,612</b>	<b>27,198</b>	<b>27,795</b>	<b>28,406</b>	<b>29,061</b>	<b>29,757</b>	<b>30,504</b>	<b>31,296</b>	<b>32,110</b>	<b>32,977</b>
<b>Total Rates Required</b>	<b>136,725</b>	<b>163,978</b>	<b>163,851</b>	<b>169,824</b>	<b>170,997</b>	<b>177,252</b>	<b>178,638</b>	<b>201,866</b>	<b>205,223</b>	<b>191,312</b>	<b>200,069</b>	<b>202,288</b>
GST	20,509	24,597	24,578	25,474	25,650	26,588	26,796	30,280	30,783	28,697	30,010	30,343
<b>Rate (including GST)</b>	<b>157,234</b>	<b>188,575</b>	<b>188,429</b>	<b>195,297</b>	<b>196,647</b>	<b>203,840</b>	<b>205,434</b>	<b>232,145</b>	<b>236,006</b>	<b>220,009</b>	<b>230,079</b>	<b>232,631</b>
<b>\$ Increase/(Decrease)</b>		31,341	-146	6,868	1,350	7,193	1,594	26,712	3,861	-15,997	10,071	2,551
<b>% Increase/(Decrease)</b>		19.93%	(0.08%)	3.65%	0.69%	3.66%	0.78%	13.00%	1.66%	(6.78%)	4.58%	1.11%

<b>Calculation of Rates</b>					
Rate Type	Basis of Rate	2017/2018 Actual Rate	2018/2019 Proposed	Variance	Total Rates Required
Waiau Aparima Ward Rate (1.00)	RateInDollar	0.0000531200	0.0000524800	-0.0000006400	188,434
					<b>188,434</b>

**1.3 Waiou Aparima Ward - Business Unit Financial Summary**

Operating Expenditure												
	Actuals 2016/2017	Budget 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025	Forecast 2025/2026	Forecast 2026/2027	Forecast 2027/2028
<b>Operating Expenditure</b>												
Administration - Waiou/Aparima	120,373	124,343	123,032	128,104	128,364	133,681	134,065	156,223	158,437	143,309	150,817	151,706
Cemetery - Calcium	8,603	11,000	10,000	10,220	10,445	10,674	10,920	11,182	11,462	11,760	12,066	12,392
Cemetery - Wairoa	12,943	16,472	16,472	16,826	17,188	17,558	17,831	18,010	18,461	18,940	19,432	19,957
Cemetery - Wreys Bush	4,255	3,840	3,840	3,925	4,011	4,099	4,193	4,294	4,401	4,516	4,633	4,758
Clifden Recreation Reserve Com	1,409	1,662	1,070	957	977	999	1,022	1,046	1,073	1,101	1,130	1,160
Drummond Rec Reserve Committee	1,591	810	668	538	549	561	574	588	603	619	635	652
Monowai Reserve & Playground	793	1,114	1,094	1,119	1,142	1,167	1,194	1,223	1,254	1,287	1,321	1,356
Operating Costs - Waiou/Aparima	31,442	20,391	19,814	20,251	20,695	21,151	21,636	22,156	22,711	23,301	23,907	24,552
Papatotara Transmitter	1,849	-	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312
Recreation Reserve - Glenburn	9,775	7,799	11,361	11,611	11,866	12,128	12,408	12,703	13,022	13,360	13,708	14,079
Recreation Reserve - Waiou/Apar	1,077	3,465	9,865	16,341	16,419	16,498	16,584	16,674	16,771	16,875	16,981	17,094
Recreation Reserve - Wairoa	-	289	289	295	302	308	316	323	331	340	349	358
<b>Total</b>	<b>194,110</b>	<b>191,185</b>	<b>198,817</b>	<b>211,499</b>	<b>213,270</b>	<b>220,136</b>	<b>222,055</b>	<b>245,734</b>	<b>249,838</b>	<b>236,720</b>	<b>246,291</b>	<b>249,376</b>
<b>Non Cash Expenditure</b>												
Cemetery - Wairoa	(366)	(366)	(366)	(366)	(366)	(366)	(244)	-	-	-	-	-
Clifden Recreation Reserve Com	(803)	(803)	(134)	-	-	-	-	-	-	-	-	-
Drummond Rec Reserve Committee	(284)	(284)	(142)	-	-	-	-	-	-	-	-	-
Papatotara Transmitter	(1,312)	-	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)
Recreation Reserve - Waiou/Apar	-	-	(6,400)	(12,800)	(12,800)	(12,800)	(12,800)	(12,800)	(12,800)	(12,800)	(12,800)	(12,800)
<b>Total</b>	<b>(2,764)</b>	<b>(1,453)</b>	<b>(8,354)</b>	<b>(14,478)</b>	<b>(14,478)</b>	<b>(14,478)</b>	<b>(14,366)</b>	<b>(14,112)</b>	<b>(14,112)</b>	<b>(14,112)</b>	<b>(14,112)</b>	<b>(14,112)</b>
<b>Total Operating Expenditure</b>	<b>191,346</b>	<b>189,732</b>	<b>190,463</b>	<b>197,021</b>	<b>198,792</b>	<b>205,658</b>	<b>207,699</b>	<b>231,622</b>	<b>235,726</b>	<b>222,608</b>	<b>232,179</b>	<b>235,264</b>
<b>Capital Expenditure</b>												
	Actuals 2016/2017	Budget 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025	Forecast 2025/2026	Forecast 2026/2027	Forecast 2027/2028
Capital Expenditure												
Recreation Reserve - Waiou/Apar	-	-	128,000	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	<b>-</b>	<b>-</b>	<b>128,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**1.3 Waiau Aparima Ward - Business Unit Financial Summary (continued)**

Funding Sources												
	Actuals	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
<b>Net Reserve Movements - (To/From)</b>												
Administration - WaiauAparima	8,526	10,068	-	-	-	-	-	-	-	-	-	-
Cemetery - Calcium	(3,942)	-	-	-	-	-	-	-	-	-	-	-
Cemetery - Wairoa	2,356	2,071	-	-	-	-	-	-	-	-	-	-
Cemetery - Wreys Bush	(1,147)	-	-	-	-	-	-	-	-	-	-	-
Clifden Recreation Reserve Com	7,081	8,025	5,286	5,265	5,245	5,223	5,200	5,176	5,149	5,121	5,092	5,062
Cosy Nook	3,465	4,226	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,500	3,000	3,000
Drummond Rec Reserve Committee	813	1,242	829	847	866	885	906	927	950	974	1,000	1,027
Hirstfield Reserve Committee	4,533	2,954	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Monowai Reserve & Playground	292	-	-	-	-	-	-	-	-	-	-	-
Operating Costs - WaiauAparima	(27,526)	-	-	-	-	-	-	-	-	-	-	-
Papatotara Transmitter	(537)	-	-	-	-	-	-	-	-	-	-	-
Recreation Reserve - Glenburn	(1,772)	798	-	-	-	-	-	-	-	-	-	-
Recreation Reserve - WaiauApar	2,299	-	(128,000)	-	-	-	-	-	-	-	-	-
Recreation Reserve - Wairoa	214	(34)	(289)	(295)	(302)	(308)	(316)	(323)	(331)	(340)	(349)	(358)
<b>Total</b>	<b>(5,344)</b>	<b>29,350</b>	<b>(117,174)</b>	<b>10,817</b>	<b>10,809</b>	<b>10,800</b>	<b>10,790</b>	<b>10,780</b>	<b>10,768</b>	<b>11,255</b>	<b>10,743</b>	<b>10,731</b>

**1.3 Waiau Aparima Ward - Business Unit Financial Summary (continued)**

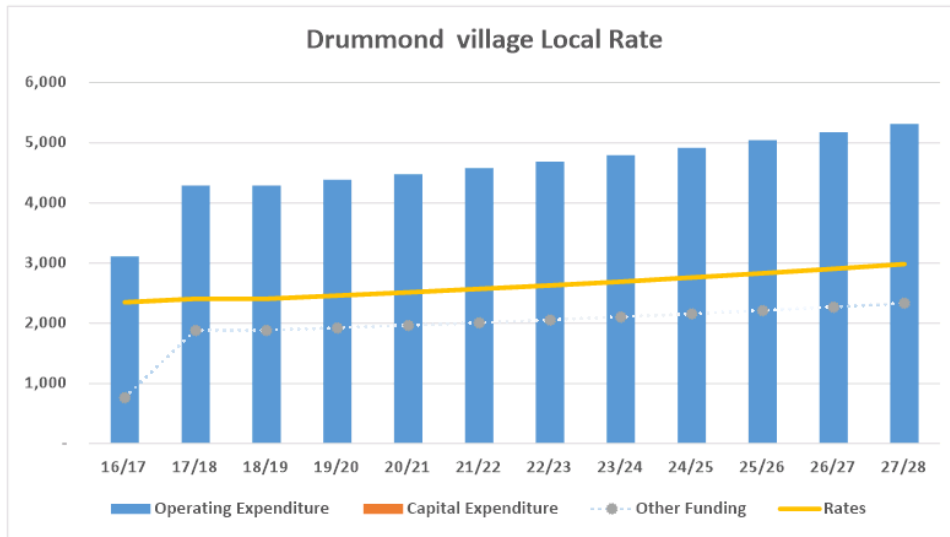
<b>Other Income</b>													
Administration - WaiauAparima	(8,733)	(10,068)	-	-	-	-	-	-	-	-	-	-	-
Cemetery - Calcium	(4,661)	(5,000)	(4,000)	(4,088)	(4,178)	(4,270)	(4,368)	(4,473)	(4,585)	(4,704)	(4,826)	(4,957)	
Cemetery - Wairio	(11,679)	(14,833)	(12,762)	(13,042)	(13,329)	(13,622)	(13,935)	(14,270)	(14,628)	(15,007)	(15,397)	(15,813)	
Cemetery - Wreys Bush	(1,726)	(2,419)	(2,419)	(2,472)	(2,527)	(2,582)	(2,642)	(2,705)	(2,773)	(2,845)	(2,919)	(2,997)	
Clifden Recreation Reserve Com	(7,687)	(8,884)	(6,222)	(6,222)	(6,222)	(6,222)	(6,222)	(6,222)	(6,222)	(6,222)	(6,222)	(6,222)	
Cosy Nook	(3,465)	(4,226)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,500)	(3,000)	(3,000)	
Drummond Rec Reserve Committee	(2,120)	(1,768)	(1,355)	(1,385)	(1,415)	(1,446)	(1,480)	(1,515)	(1,553)	(1,593)	(1,635)	(1,679)	
Hirstfield Reserve Committee	(4,533)	(2,954)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	
Monowai Reserve & Playground	(1)	-	-	-	-	-	-	-	-	-	-	-	
Operating Costs - WaiauAparima	(244)	-	-	-	-	-	-	-	-	-	-	-	
Recreation Reserve - Glenburn	(4,208)	(4,698)	(5,681)	(5,806)	(5,933)	(6,064)	(6,204)	(6,352)	(6,511)	(6,680)	(6,854)	(7,040)	
Recreation Reserve - WaiauApar	(3)	-	-	-	-	-	-	-	-	-	-	-	
Recreation Reserve - Wairio	(214)	(255)	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>(49,277)</b>	<b>(55,104)</b>	<b>(37,438)</b>	<b>(38,015)</b>	<b>(38,604)</b>	<b>(39,206)</b>	<b>(39,851)</b>	<b>(40,537)</b>	<b>(41,272)</b>	<b>(42,551)</b>	<b>(42,853)</b>	<b>(43,708)</b>	
<b>Total Funding Sources</b>	<b>(54,621)</b>	<b>(25,754)</b>	<b>(154,612)</b>	<b>(27,198)</b>	<b>(27,795)</b>	<b>(28,406)</b>	<b>(29,061)</b>	<b>(29,757)</b>	<b>(30,504)</b>	<b>(31,296)</b>	<b>(32,110)</b>	<b>(32,977)</b>	

<b>Rates</b>												
	<b>Actuals</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
	<b>2016/2017</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>	<b>2027/2028</b>
<b>Rates</b>												
Administration - WaiauAparima	(120,166)	(124,343)	(123,032)	(128,104)	(128,364)	(133,681)	(134,065)	(156,223)	(158,437)	(143,309)	(150,817)	(151,706)
Cemetery - Calcium	-	(6,000)	(6,000)	(6,132)	(6,267)	(6,404)	(6,552)	(6,709)	(6,877)	(7,056)	(7,240)	(7,435)
Cemetery - Wairio	(3,254)	(3,345)	(3,345)	(3,418)	(3,493)	(3,570)	(3,652)	(3,740)	(3,834)	(3,933)	(4,035)	(4,144)
Cemetery - Wreys Bush	(1,382)	(1,421)	(1,421)	(1,453)	(1,484)	(1,517)	(1,551)	(1,589)	(1,628)	(1,671)	(1,714)	(1,761)
Monowai Reserve & Playground	(1,084)	(1,114)	(1,094)	(1,119)	(1,142)	(1,167)	(1,194)	(1,223)	(1,254)	(1,287)	(1,321)	(1,356)
Operating Costs - WaiauAparima	(3,673)	(20,391)	(19,814)	(20,251)	(20,695)	(21,151)	(21,636)	(22,156)	(22,711)	(23,301)	(23,907)	(24,552)
Recreation Reserve - Glenburn	(3,795)	(3,900)	(5,681)	(5,806)	(5,933)	(6,064)	(6,204)	(6,352)	(6,511)	(6,680)	(6,854)	(7,040)
Recreation Reserve - WaiauApar	(3,372)	(3,465)	(3,465)	(3,541)	(3,619)	(3,698)	(3,784)	(3,874)	(3,971)	(4,075)	(4,181)	(4,294)
<b>Total Rates</b>	<b>(136,725)</b>	<b>(163,978)</b>	<b>(163,851)</b>	<b>(169,824)</b>	<b>(170,997)</b>	<b>(177,252)</b>	<b>(178,638)</b>	<b>(201,866)</b>	<b>(205,223)</b>	<b>(191,312)</b>	<b>(200,069)</b>	<b>(202,288)</b>

**2.1 Drummond Local Rate Overview**

This section details the budgets and rates required. Please note the numbers below are GST exclusive.

The graph and table below is a financial summary of the business units making up this rate.



**Expenditure and Rates (excl GST)**

\*Other Funding includes transfer to/from reserves, loans, internment fees, rentals etc

Item 7.1 Attachment A

**2.2 Drummond Local Rate - Financial Summary and Rates Calculation**

	Actuals 2016/2017	Budget 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025	Forecast 2025/2026	Forecast 2026/2027	Forecast 2027/2028
Operating Expenditure	(3,112)	(4,289)	(4,289)	(4,384)	(4,479)	(4,578)	(4,683)	(4,796)	(4,916)	(5,044)	(5,175)	(5,315)
<b>Total Expenditure</b>	<b>(3,112)</b>	<b>(4,289)</b>	<b>(4,289)</b>	<b>(4,384)</b>	<b>(4,479)</b>	<b>(4,578)</b>	<b>(4,683)</b>	<b>(4,796)</b>	<b>(4,916)</b>	<b>(5,044)</b>	<b>(5,175)</b>	<b>(5,315)</b>
<i>Less Funding</i>												
Net Reserve Movements	(1,349)	(269)	-	-	-	-	-	-	-	-	-	-
Other Income	2,114	2,151	1,882	1,923	1,965	2,009	2,055	2,104	2,157	2,213	2,270	2,332
<b>Total Funding</b>	<b>765</b>	<b>1,882</b>	<b>1,882</b>	<b>1,923</b>	<b>1,965</b>	<b>2,009</b>	<b>2,055</b>	<b>2,104</b>	<b>2,157</b>	<b>2,213</b>	<b>2,270</b>	<b>2,332</b>
<b>Total Rates Required</b>	<b>2,347</b>	<b>2,408</b>	<b>2,408</b>	<b>2,461</b>	<b>2,514</b>	<b>2,570</b>	<b>2,629</b>	<b>2,692</b>	<b>2,760</b>	<b>2,832</b>	<b>2,905</b>	<b>2,984</b>
GST	352	361	361	369	377	385	394	404	414	425	436	448
<b>Rate (including GST)</b>	<b>2,699</b>	<b>2,769</b>	<b>2,769</b>	<b>2,830</b>	<b>2,891</b>	<b>2,955</b>	<b>3,023</b>	<b>3,096</b>	<b>3,173</b>	<b>3,256</b>	<b>3,341</b>	<b>3,431</b>
<b>\$ Increase/(Decrease)</b>		70	0	62	61	64	68	73	78	83	85	90
<b>% Increase/(Decrease)</b>		2.58%	0.00%	2.22%	2.15%	2.21%	2.30%	2.42%	2.51%	2.61%	2.60%	2.70%

<b>Calculation of Rates</b>					
<b>Rate Type</b>	<b>Basis of Rate</b>	<b>2017/2018 Actual Rate</b>	<b>2018/2019 Proposed</b>	<b>Variance</b>	<b>Total Rates Required</b>
Drummond Village Local Rate (1.00)	FixedCharge	54.57	54.55	-0.02	2,768
					<b>2,768</b>

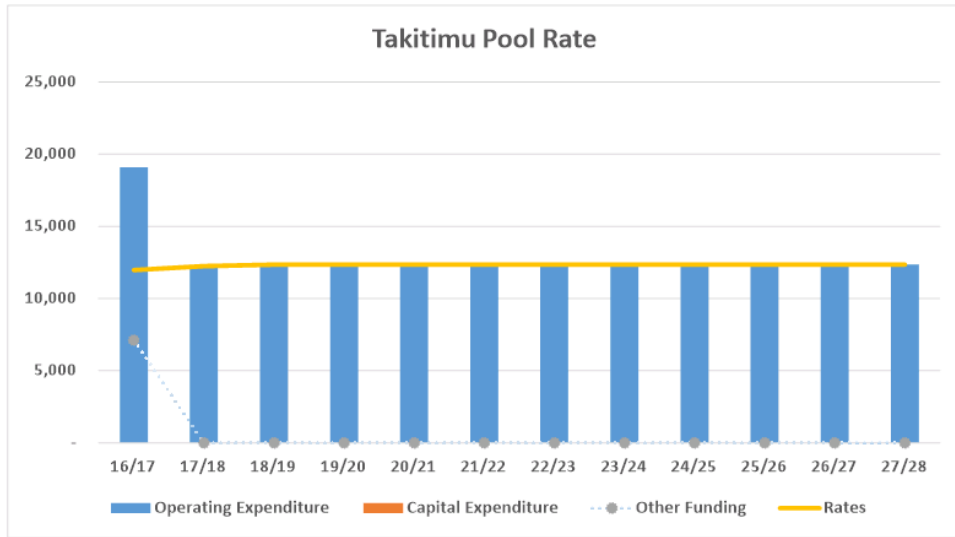
**2.3 Drummond Local Rate - Business Unit Financial Summary**

<b>Operating Expenditure</b>												
	Actuals 2016/2017	Budget 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025	Forecast 2025/2026	Forecast 2026/2027	Forecast 2027/2028
<b>Operating Expenditure</b>												
Beautification-Drummond	3,112	3,763	3,763	3,846	3,930	4,017	4,109	4,208	4,313	4,425	4,540	4,663
Street Works - Drummond	-	526	526	538	549	561	574	588	603	619	635	652
<b>Total</b>	<b>3,112</b>	<b>4,289</b>	<b>4,289</b>	<b>4,384</b>	<b>4,479</b>	<b>4,578</b>	<b>4,683</b>	<b>4,796</b>	<b>4,916</b>	<b>5,044</b>	<b>5,175</b>	<b>5,315</b>
<b>Total Operating Expenditure</b>	<b>3,112</b>	<b>4,289</b>	<b>4,289</b>	<b>4,384</b>	<b>4,479</b>	<b>4,578</b>	<b>4,683</b>	<b>4,796</b>	<b>4,916</b>	<b>5,044</b>	<b>5,175</b>	<b>5,315</b>
<b>Funding Sources</b>												
	Actuals 2016/2017	Budget 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025	Forecast 2025/2026	Forecast 2026/2027	Forecast 2027/2028
<b>Net Reserve Movements - (To/From)</b>												
Beautification-Drummond	556	-	-	-	-	-	-	-	-	-	-	-
Street Works - Drummond	793	269	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,349</b>	<b>269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Income</b>												
Beautification-Drummond	(1,834)	(1,882)	(1,882)	(1,923)	(1,965)	(2,009)	(2,055)	(2,104)	(2,157)	(2,213)	(2,270)	(2,332)
Street Works - Drummond	(280)	(269)	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(2,114)</b>	<b>(2,151)</b>	<b>(1,882)</b>	<b>(1,923)</b>	<b>(1,965)</b>	<b>(2,009)</b>	<b>(2,055)</b>	<b>(2,104)</b>	<b>(2,157)</b>	<b>(2,213)</b>	<b>(2,270)</b>	<b>(2,332)</b>
<b>Total Funding Sources</b>	<b>(765)</b>	<b>(1,882)</b>	<b>(1,882)</b>	<b>(1,923)</b>	<b>(1,965)</b>	<b>(2,009)</b>	<b>(2,055)</b>	<b>(2,104)</b>	<b>(2,157)</b>	<b>(2,213)</b>	<b>(2,270)</b>	<b>(2,332)</b>
<b>Rates</b>												
	Actuals 2016/2017	Budget 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025	Forecast 2025/2026	Forecast 2026/2027	Forecast 2027/2028
<b>Rates</b>												
Beautification-Drummond	(1,834)	(1,882)	(1,882)	(1,923)	(1,965)	(2,009)	(2,055)	(2,104)	(2,157)	(2,213)	(2,270)	(2,332)
Street Works - Drummond	(513)	(526)	(526)	(538)	(549)	(561)	(574)	(588)	(603)	(619)	(635)	(652)
<b>Total Rates</b>	<b>(2,347)</b>	<b>(2,408)</b>	<b>(2,408)</b>	<b>(2,461)</b>	<b>(2,514)</b>	<b>(2,570)</b>	<b>(2,629)</b>	<b>(2,692)</b>	<b>(2,760)</b>	<b>(2,832)</b>	<b>(2,905)</b>	<b>(2,984)</b>

**3.1 Takitimu Pool Rate Overview**

This section details the budgets and rates required. Please note the numbers below are GST exclusive.

The graph and table below is a financial summary of the business units making up this rate.



Expenditure and Rates (excl GST)

\*Other Funding includes transfer to/from reserves, loans, internment fees, rentals etc

**3.2 Takitimu Pool Rate - Financial Summary and Rates Calculation**

	Actuals 2016/2017	Budget 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025	Forecast 2025/2026	Forecast 2026/2027	Forecast 2027/2028
Operating Expenditure	(19,095)	(12,241)	(12,352)	(12,352)	(12,352)	(12,352)	(12,352)	(12,352)	(12,352)	(12,352)	(12,352)	(12,352)
<b>Total Expenditure</b>	<b>(19,095)</b>	<b>(12,241)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>
<i>Less Funding</i>												
Net Reserve Movements	6,021	(1,137)	-	-	-	-	-	-	-	-	-	-
Other Income	1,100	1,137	-	-	-	-	-	-	-	-	-	-
<b>Total Funding</b>	<b>7,120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Rates Required</b>	<b>11,975</b>	<b>12,241</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>
GST	1,796	1,836	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853
<b>Rate (including GST)</b>	<b>13,771</b>	<b>14,077</b>	<b>14,205</b>	<b>14,205</b>	<b>14,205</b>	<b>14,205</b>	<b>14,205</b>	<b>14,205</b>	<b>14,205</b>	<b>14,205</b>	<b>14,205</b>	<b>14,205</b>
<b>\$ Increase/(Decrease)</b>		306	128	0	0	0	0	0	0	0	0	0
<b>% Increase/(Decrease)</b>		2.22%	0.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

<b>Calculation of Rates</b>					
<b>Rate Type</b>	<b>Basis of Rate</b>	<b>2017/2018 Actual Rate</b>	<b>2018/2019 Proposed</b>	<b>Variance</b>	<b>Total Rates Required</b>
Takitimu Pool Rate (1.00)	UnitCharge	23.60	24.08	0.48	14,207
					<u>14,207</u>

**3.3 Takitimu Pool Rate - Business Unit Financial Summary**

Operating Expenditure												
	Actuals 2016/2017	Budget 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025	Forecast 2025/2026	Forecast 2026/2027	Forecast 2027/2028
Operating Expenditure												
Takitimu Pool	19,095	12,241	12,352	12,352	12,352	12,352	12,352	12,352	12,352	12,352	12,352	12,352
<b>Total</b>	<b>19,095</b>	<b>12,241</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>
<b>Total Operating Expenditure</b>	<b>19,095</b>	<b>12,241</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>	<b>12,352</b>
Funding Sources												
	Actuals 2016/2017	Budget 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025	Forecast 2025/2026	Forecast 2026/2027	Forecast 2027/2028
Net Reserve Movements - (To/From)												
Takitimu Pool	(6,021)	1,137	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(6,021)</b>	<b>1,137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Income												
Takitimu Pool	(1,100)	(1,137)	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(1,100)</b>	<b>(1,137)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funding Sources</b>	<b>(7,120)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Rates												
	Actuals 2016/2017	Budget 2017/2018	Forecast 2018/2019	Forecast 2019/2020	Forecast 2020/2021	Forecast 2021/2022	Forecast 2022/2023	Forecast 2023/2024	Forecast 2024/2025	Forecast 2025/2026	Forecast 2026/2027	Forecast 2027/2028
Rates												
Takitimu Pool	(11,975)	(12,241)	(12,352)	(12,352)	(12,352)	(12,352)	(12,352)	(12,352)	(12,352)	(12,352)	(12,352)	(12,352)
<b>Total Rates</b>	<b>(11,975)</b>	<b>(12,241)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>	<b>(12,352)</b>



**C. Waiiau Aparima Ward Planned Projects**

**Projects for the 10 Years 2018-2028**

Shows the projects the Waiiau Aparima Ward has planned for the 10 years.

<u>Project Description</u>	<u>Object</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>2025/2026</u>	<u>2026/2027</u>	<u>2027/2028</u>	<u>Funding</u>
<b>28832 Recreation Reserve - WaiiauApar</b>												
PR0034 - A - Hardstand & Shelter Upgrade	65171	80,000	-	-	-	-	-	-	-	-	-	- Reserves
PR0035 - A - Gemstone Beach	65171	48,000	-	-	-	-	-	-	-	-	-	- Reserves
		<b>128,000</b>	-	-	-	-	-	-	-	-	-	-

**D. APPENDICES**

**Appendix i - Reserve Report**

Shows the balance of the Waiiau Aparima Ward reserve for each of the 10 years.

	Opening Balance	Current Budget	Forecast Budget	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
<b>Local</b>													
<i>Operating</i>													
Arboretum Rec Reserve	11,658	12,456	12,456	12,456	12,456	12,456	12,456	12,456	12,456	12,456	12,456	12,456	12,456
Calcium Cemetery - RES	16,245	16,245	16,245	16,245	16,245	16,245	16,245	16,245	16,245	16,245	16,245	16,245	16,245
Clifden Rec Reserve - O	44,495	52,520	52,520	57,806	63,071	68,316	73,539	78,739	83,915	89,064	94,185	99,277	104,339
Cossy Nook - RES	14,117	18,343	18,343	21,343	24,343	27,343	30,343	33,343	36,343	39,343	42,843	45,843	48,843
Drummond General	9,107	9,376	9,376	9,376	9,376	9,376	9,376	9,376	9,376	9,376	9,376	9,376	9,376
Drummond Rec Reserve -	10,667	11,929	11,929	12,758	13,605	14,471	15,356	16,262	17,189	18,139	19,113	20,113	21,140
Hirstfield Reserve Comm	15,913	18,867	18,867	20,867	22,867	24,867	26,867	28,867	30,867	32,867	34,867	36,867	38,867
Takatimu Pool - RES	23,474	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611
Wairio Cemetery Reserve	55,374	57,445	57,445	57,445	57,445	57,445	57,445	57,445	57,445	57,445	57,445	57,445	57,445
Wairio Rec Reserve - OP	6,769	6,735	6,735	6,446	6,151	5,849	5,541	5,225	4,902	4,571	4,231	3,882	3,524
Wairio Town General	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014
<b>Total Local Operating</b>	<b>212,853</b>	<b>233,541</b>	<b>233,541</b>	<b>244,367</b>	<b>255,184</b>	<b>265,993</b>	<b>276,793</b>	<b>287,583</b>	<b>298,363</b>	<b>309,131</b>	<b>320,386</b>	<b>331,129</b>	<b>341,860</b>
<i>Reserve</i>													
Waiiau/Aparima Ward	258,841	268,909	268,909	140,909	140,909	140,909	140,909	140,909	140,909	140,909	140,909	140,909	140,909
<b>Total Local Reserve</b>	<b>258,841</b>	<b>268,909</b>	<b>268,909</b>	<b>140,909</b>	<b>140,909</b>	<b>140,909</b>	<b>140,909</b>	<b>140,909</b>	<b>140,909</b>	<b>140,909</b>	<b>140,909</b>	<b>140,909</b>	<b>140,909</b>
<b>Total Local Balance</b>	<b>471,694</b>	<b>502,450</b>	<b>502,450</b>	<b>385,276</b>	<b>396,093</b>	<b>406,902</b>	<b>417,702</b>	<b>428,492</b>	<b>439,272</b>	<b>450,040</b>	<b>461,295</b>	<b>472,038</b>	<b>482,769</b>
<b>Total Waiiau Aparima Ward Reserve Balance</b>	<b>471,694</b>	<b>502,450</b>	<b>502,450</b>	<b>385,276</b>	<b>396,093</b>	<b>406,902</b>	<b>417,702</b>	<b>428,492</b>	<b>439,272</b>	<b>450,040</b>	<b>461,295</b>	<b>472,038</b>	<b>482,769</b>
<b>Overall Reserve Balance:</b>	<b>471,694</b>	<b>502,450</b>	<b>502,450</b>	<b>385,276</b>	<b>396,093</b>	<b>406,902</b>	<b>417,702</b>	<b>428,492</b>	<b>439,272</b>	<b>450,040</b>	<b>461,295</b>	<b>472,038</b>	<b>482,769</b>

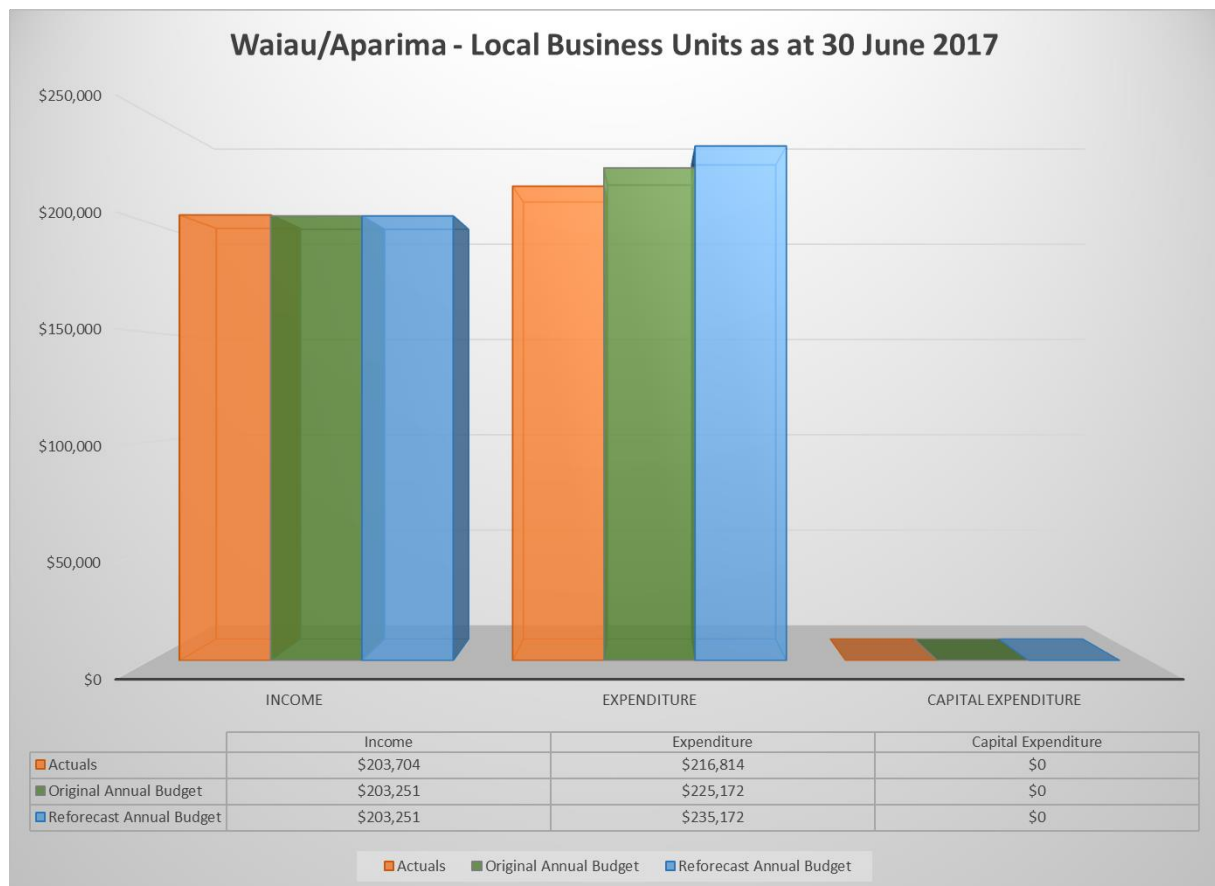
# Financial Report to Waiau Aparima Ward for the year ended 30 June 2017

Record No: R/17/10/24391  
 Author: Kate Westenra, Finance Assistant  
 Approved by: Anne Robson, Chief Financial Officer

Decision                       Recommendation                       Information

- Audit NZ completed its review of Councils finances in September, with Council approving the 2016-17 Annual Report in late September. As such this report represents the final results for the ward for the year.

## Community financial performance for the year



- The graph above shows what actually happened (Actuals), what the original budget was (Original annual budget) and then what was expected to occur by year end (Reforecast annual budget) for each of the Income, Expenditure, and Capital Expenditure categories.
- The 'Reforecast' totals show the effect of unbudgeted expenditure, projects that have been put on hold or are to be completed in 2017/2018 and/or expected changes to income and operating expenditure over the year.

- 4 Any significant variances between the 'Actual' and 'Original budget' totals are explained below. The details are provided in the attached annual report figures.

## Significant Variances to the Annual Budget

### Income

- 5 There was no significant variance in income.

### Expenditure

- 6 The overall expenditure is \$8.4K under budget. General Projects within the ward operating costs is \$22K underspent. The budget for general projects included \$5K for the Riverton Pool, \$5K for the Tuatapere railway station, \$10K for the Ohai Hall and \$10K for the Nightcaps Hall. No costs were incurred on these during the year.
- 7 The Takitimu Pool expenditure came in \$6,747 over budget. The pool committee made a request for additional funds to assist with an operational shortfall. Going forward Council staff will be meeting with the pool committee to discuss their future funding needs.

### Capital Expenditure

- 8 There was no capital expenditure during the year.

## Schedule of Reserve Breakdown

Wards	30/06/16	Trf to/ (From)	30/06/17	Key Expenditure Comments
Riverton	\$101,466	(\$19,671)	\$81,795	\$5.3K Monkey Is. maintenance contract \$1.5K Monkey Is. design plan \$8.9K Thornbury Reserve \$4K Colac Bay foreshore road
Tuatapere	\$39,075	(\$299)	\$38,776	
Wallace	\$95,029	(\$6,178)	\$88,850	\$4K Holt Park rugby ground safety rail \$2K King Street easement Lawyer fees
Waiiau Aparima	\$40,807	\$8,611	\$40,807	Business unit balancing
<b>Total</b>	<b>\$276,377</b>	<b>(\$17,537)</b>	<b>\$258,841</b>	

- 9 Please note that the ward reserves were consolidated as a result of the representation review on 1 July 2014. At this time it was decided that the decision around the spending of each reserve would be combined from 1 July 2017. This means that all disbursements from the combined ward reserve will require joint approval from the Councillors.

## Financial Considerations

### Development and Financial Contributions

- 10 Contributions are collected to fund community growth projects. The use of these funds are considered by Council staff when projects are in the planning stage. Certain policy and legislative requirements must be met before these contributions can be applied to projects.
- 11 The total balance of Development and Financial contributions for your community as at 30 June 2017 is in the table below.

Ward	Parks
Wallace	\$8
Waiiau Aparima	\$1,478

### Reserves

- 12 Interest has been allocated to the reserve accounts. Interest is calculated on the average balance of the reserves for the year at an interest rate of 3.27%. The budgeted interest rate was 4.19%.

## Waiiau Aparima Ward Schedule of Reserve Balance

		Actual June - 016	Transfers To/(From)	Actual June -017
<b>Local</b>				
<i>Operating Account</i>				
Arboretum Rec Reserve	89139	13,430.12	(1,771.93)	11,658.19
Calcium Cemetery - RES	89253	20,187.26	(3,941.84)	16,245.42
Clifden Rec Reserve - O	88831	37,413.92	7,081.13	44,495.05
Cosy Nook - RES	89177	10,651.31	3,465.45	14,116.76
Drummond General	88365	8,313.81	793.25	9,107.06
Drummond Rec Reserve -	88833	9,874.33	812.66	10,686.99
Hirstfield Reserve Comm	89179	11,380.11	4,533.07	15,913.18
Takatimu Pool - RES	88367	29,494.77	(6,020.56)	23,474.21
Wairio Cemetery Reserve	89213	53,018.72	2,355.59	55,374.31
Wairio Rec Reserve - OP	88835	6,554.23	214.32	6,768.55
Wairio Town General	88363	5,343.93	(330.40)	5,013.53
		<b>205,662.51</b>	<b>7,190.74</b>	<b>212,853.25</b>
<i>Reserve Account</i>				
Waiiau/Aparima Ward	89199	276,377.76	(17,536.53)	258,841.23
		<b>276,377.76</b>	<b>(17,536.53)</b>	<b>258,841.23</b>
<b>Local Total</b>		<b>482,040.27</b>	<b>(10,345.79)</b>	<b>471,694.48</b>
<b>Total Waiiau Aparima Ward Reserves</b>		<b>482,040.27</b>	<b>(10,345.79)</b>	<b>471,694.48</b>

## Recommendation

That the Waiiau/Aparima Ward Committee:

- a) **Receives the report titled “Financial Report to Waiiau Aparima Ward for the year ended 30 June 2017” dated** 13 October 2017.

## Attachments

- A Waiiau Aparima Annual Report figures for the year ended 30 June 2017 [↓](#)

**Waiau/Aparima - Financial Report**

For the Period Ended June 2017

2016/2017 Financial Year

**23107 Street Works - Drummond**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
(513.00)	23107.11171	Rates - Collected	(513.00)	(513.00)	100.00%
(259.00)	23107.19151	Internal - Interest on Reserve	(280.25)	(259.00)	108.20%
<b>(772.00)</b>			<b>(793.25)</b>	<b>(772.00)</b>	<b>102.75%</b>
<b>Expenditure</b>					
513.00	23107.31538	Street Litter Bins	0.00	513.00	0.00%
<b>513.00</b>			<b>0.00</b>	<b>513.00</b>	<b>0.00%</b>
<b>(259.00)</b>	<b>Net Operating (Surplus)/Deficit</b>		<b>(793.25)</b>	<b>(259.00)</b>	
<b>Capital Movements</b>					
259.00	23107.88364	To-WALL WD Drumnd Beaut - OP	793.25	259.00	306.27%
<b>259.00</b>			<b>793.25</b>	<b>259.00</b>	<b>306.27%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**23132 Drummond Rec Reserve Committee**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
(1,321.00)	23132.11111	Rentals	(1,789.14)	(1,321.00)	135.44%
(364.00)	23132.19151	Internal - Interest on Reserve	(330.77)	(364.00)	90.87%
<b>(1,685.00)</b>			<b>(2,119.91)</b>	<b>(1,685.00)</b>	<b>125.81%</b>
<b>Expenditure</b>					
513.00	23132.31542	General Projects	1,307.25	513.00	254.82%
284.00	23132.41118	Depn - Improvement	283.50	284.00	99.82%
<b>797.00</b>			<b>1,590.75</b>	<b>797.00</b>	<b>199.59%</b>
<b>(888.00)</b>	<b>Net Operating (Surplus)/Deficit</b>		<b>(529.16)</b>	<b>(888.00)</b>	
<b>Capital Movements</b>					
1,172.00	23132.88832	To-Res Ctte Drummond Res - OP	812.66	1,172.00	69.34%
(284.00)	23132.99511	Add Back Non Cash Depn	(283.50)	(284.00)	99.82%
<b>888.00</b>			<b>529.16</b>	<b>888.00</b>	<b>59.59%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**26403 Cosy Nook**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
(3,500.00)	26403.11111	Rentals	(3,067.01)	(3,500.00)	87.63%
(556.00)	26403.19151	Internal - Interest on Reserve	(398.44)	(556.00)	71.66%
<b>(4,056.00)</b>			<b>(3,465.45)</b>	<b>(4,056.00)</b>	<b>85.44%</b>
<b>(4,056.00)</b>	<b>Net Operating (Surplus)/Deficit</b>		<b>(3,465.45)</b>	<b>(4,056.00)</b>	

13-Sep-2017 1:02 pm

Page 1 of 8

Item 8.1 Attachment A

**26403 Cosy Nook**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Capital Movements</b>					
4,056.00	26403.89176	To - Cossy Nook Res	3,465.45	4,056.00	85.44%
<b>4,056.00</b>			<b>3,465.45</b>	<b>4,056.00</b>	<b>85.44%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**26434 Hirstfield Reserve Committee**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
(2,000.00)	26434.11111	Rentals	(4,094.00)	(2,000.00)	204.70%
(835.00)	26434.19151	Internal - Interest on Reserve	(439.07)	(835.00)	52.58%
<b>(2,835.00)</b>			<b>(4,533.07)</b>	<b>(2,835.00)</b>	<b>159.90%</b>
<b>(2,835.00)</b>	<b>Net Operating (Surplus)/Deficit</b>		<b>(4,533.07)</b>	<b>(2,835.00)</b>	
<b>Capital Movements</b>					
2,835.00	26434.89178	To Hirstfield Reserve Committe	4,533.07	2,835.00	159.90%
<b>2,835.00</b>			<b>4,533.07</b>	<b>2,835.00</b>	<b>159.90%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**28132 Clifden Recreation Reserve Com**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
(6,222.00)	28132.11111	Rentals	(6,369.40)	(6,222.00)	102.37%
(2,339.00)	28132.19151	Internal - Interest on Reserve	(1,317.67)	(2,339.00)	56.33%
<b>(8,561.00)</b>			<b>(7,687.07)</b>	<b>(8,561.00)</b>	<b>89.79%</b>
<b>Expenditure</b>					
513.00	28132.35214	Maint - General	233.28	513.00	45.47%
803.00	28132.41118	Depn - Improvement	803.23	803.00	100.03%
325.00	28132.43366	Internal Rates expense	372.66	325.00	114.66%
<b>1,641.00</b>			<b>1,409.17</b>	<b>1,641.00</b>	<b>85.87%</b>
<b>(6,920.00)</b>	<b>Net Operating (Surplus)/Deficit</b>		<b>(6,277.90)</b>	<b>(6,920.00)</b>	
<b>Capital Movements</b>					
7,723.00	28132.88830	To-Res Ctte Clifden Res - OP	7,081.13	7,723.00	91.69%
(803.00)	28132.99511	Add Back Non Cash Depn	(803.23)	(803.00)	100.03%
<b>6,920.00</b>			<b>6,277.90</b>	<b>6,920.00</b>	<b>90.72%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**28133 Monowai Reserve & Playground**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
(1,086.00)	28133.11171	Rates - Collected	(1,084.54)	(1,086.00)	99.87%
0.00	28133.11176	Rates - Adjustments	0.41	0.00	0.00%
(1.00)	28133.19171	Internal Rates Income	(1.11)	(1.00)	111.00%
1.00	28133.19175	Internal Rates offset	0.00	1.00	0.00%
<b>(1,086.00)</b>			<b>(1,085.24)</b>	<b>(1,086.00)</b>	<b>99.93%</b>
<b>Expenditure</b>					



**28133 Monowai Reserve & Playground**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Expenditure</b>					
60.00	28133.21311	Material Damage Insurance	41.22	60.00	68.70%
513.00	28133.31527	Mowing	500.00	513.00	97.47%
513.00	28133.35214	Maint - General	251.85	513.00	49.09%
<b>1,086.00</b>			<b>793.07</b>	<b>1,086.00</b>	<b>73.03%</b>
<b>0.00</b>	<b>Net Operating (Surplus)/Deficit</b>		<b>(292.17)</b>	<b>0.00</b>	
<b>Capital Movements</b>					
0.00	28133.89198	To - Waiau/Aparima	292.17	0.00	0.00%
<b>0.00</b>			<b>292.17</b>	<b>0.00</b>	<b>0.00%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**28180 Papatotara Transmitter**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Expenditure</b>					
0.00	28180.31211	Electricity	537.08	0.00	0.00%
0.00	28180.41112	Deprn - Buildings	1,311.59	0.00	0.00%
<b>0.00</b>			<b>1,848.67</b>	<b>0.00</b>	<b>0.00%</b>
<b>0.00</b>	<b>Net Operating (Surplus)/Deficit</b>		<b>1,848.67</b>	<b>0.00</b>	
<b>Capital Movements</b>					
0.00	28180.89199	Ex - Waiau/Aparima	(537.08)	0.00	0.00%
0.00	28180.99511	Add Back Non Cash Deprn	(1,311.59)	0.00	0.00%
<b>0.00</b>			<b>(1,848.67)</b>	<b>0.00</b>	<b>0.00%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**28190 Clifden Bridge**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>0.00</b>	<b>Net Operating (Surplus)/Deficit</b>		<b>0.00</b>	<b>0.00</b>	
<b>Capital Movements</b>					
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**28800 Administration - WaiauAparima**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
(120,373.00)	28800.11171	Rates - Collected	(120,211.56)	(120,373.00)	99.87%
0.00	28800.11176	Rates - Adjustments	45.63	0.00	0.00%
(9,663.00)	28800.19151	Internal - Interest on Reserve	(8,610.06)	(9,663.00)	89.10%
(138.00)	28800.19171	Internal Rates Income	(123.26)	(138.00)	89.32%
138.00	28800.19175	Internal Rates offset	0.00	138.00	0.00%
<b>(130,036.00)</b>			<b>(128,899.25)</b>	<b>(130,036.00)</b>	<b>99.13%</b>
<b>Expenditure</b>					

Item 8.1 Attachment A

**28800 Administration - WaiuuAparima**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Expenditure</b>					
120,373.00	28800.43113	Contrib - Township	120,372.96	120,373.00	100.00%
<b>120,373.00</b>			<b>120,372.96</b>	<b>120,373.00</b>	<b>100.00%</b>
<b>(9,663.00)</b>	<b>Net Operating (Surplus)/Deficit</b>		<b>(8,526.29)</b>	<b>(9,663.00)</b>	
<b>Capital Movements</b>					
9,663.00	28800.89198	To - Waiuu Aparima	8,610.06	9,663.00	89.10%
0.00	28800.89199	Ex - Waiuu Aparima	(83.77)	0.00	0.00%
<b>9,663.00</b>			<b>8,526.29</b>	<b>9,663.00</b>	<b>88.24%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**28802 Operating Costs - WaiuuAparima**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
0.00	28802.11111	Rentals	(240.31)	0.00	0.00%
(3,679.00)	28802.11171	Rates - Collected	(3,674.03)	(3,679.00)	99.86%
0.00	28802.11176	Rates - Adjustments	1.39	0.00	0.00%
(24.00)	28802.19171	Internal Rates Income	(3.77)	(24.00)	15.71%
24.00	28802.19175	Internal Rates offset	0.00	24.00	0.00%
<b>(3,679.00)</b>			<b>(3,916.72)</b>	<b>(3,679.00)</b>	<b>106.46%</b>
<b>Expenditure</b>					
213.00	28802.21311	Material Damage Insurance	112.13	213.00	52.64%
0.00	28802.31528	Rates	333.01	0.00	0.00%
50,000.00	28802.31542	General Projects	26,148.93	50,000.00	52.30%
0.00	28802.43346	Internal - Work scheme service	830.00	0.00	0.00%
3,466.00	28802.43366	Internal Rates expense	4,018.40	3,466.00	115.94%
<b>53,679.00</b>			<b>31,442.47</b>	<b>53,679.00</b>	<b>58.57%</b>
<b>50,000.00</b>	<b>Net Operating (Surplus)/Deficit</b>		<b>27,525.75</b>	<b>50,000.00</b>	
<b>Capital Movements</b>					
(50,000.00)	28802.89199	Ex - Waiuu Aparima	(27,525.75)	(50,000.00)	55.05%
<b>(50,000.00)</b>			<b>(27,525.75)</b>	<b>(50,000.00)</b>	<b>55.05%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**28832 Recreation Reserve - WaiuuApar**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
(3,378.00)	28832.11171	Rates - Collected	(3,373.50)	(3,378.00)	99.87%
0.00	28832.11176	Rates - Adjustments	1.28	0.00	0.00%
(7.00)	28832.19171	Internal Rates Income	(3.46)	(7.00)	49.43%
7.00	28832.19175	Internal Rates offset	0.00	7.00	0.00%
<b>(3,378.00)</b>			<b>(3,375.68)</b>	<b>(3,378.00)</b>	<b>99.93%</b>
<b>Expenditure</b>					
2,096.00	28832.31527	Mowing	1,076.90	2,096.00	51.38%
513.00	28832.35213	Maint - Gardening	0.00	513.00	0.00%
769.00	28832.35214	Maint - General	0.00	769.00	0.00%
<b>3,378.00</b>			<b>1,076.90</b>	<b>3,378.00</b>	<b>31.88%</b>
<b>0.00</b>	<b>Net Operating (Surplus)/Deficit</b>		<b>(2,298.78)</b>	<b>0.00</b>	

**28832 Recreation Reserve - WaiauApar**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Capital Movements</b>					
0.00	28832.89198	To - Waiau Aparima	2,298.78	0.00	0.00%
<b>0.00</b>			<b>2,298.78</b>	<b>0.00</b>	<b>0.00%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**29002 Operating Costs - Wairio**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
0.00	29002.19151	Internal - Interest on Reserve	(166.62)	0.00	0.00%
<b>0.00</b>			<b>(166.62)</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expenditure</b>					
0.00	29002.31527	Mowing	497.02	0.00	0.00%
<b>0.00</b>			<b>497.02</b>	<b>0.00</b>	<b>0.00%</b>
<b>0.00</b>		<b>Net Operating (Surplus)/Deficit</b>	<b>330.40</b>	<b>0.00</b>	
<b>Capital Movements</b>					
0.00	29002.88362	To- Wairio Town - OP	166.62	0.00	0.00%
0.00	29002.88363	Ex- Wairio Town - OP	(497.02)	0.00	0.00%
<b>0.00</b>			<b>(330.40)</b>	<b>0.00</b>	<b>0.00%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**29025 Cemetery - Wairio**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
(3,259.50)	29025.11171	Rates - Collected	(3,255.18)	(3,259.50)	99.87%
0.00	29025.11176	Rates - Adjustments	1.23	0.00	0.00%
(9,178.00)	29025.11313	Cemetery Interment Fees	(6,672.39)	(9,178.00)	72.70%
(3,259.50)	29025.19114	Contribution - Township	(3,259.56)	(3,259.50)	100.00%
(1,987.00)	29025.19151	Internal - Interest on Reserve	(1,743.72)	(1,987.00)	87.76%
(4.00)	29025.19171	Internal Rates Income	(3.34)	(4.00)	83.50%
4.00	29025.19175	Internal Rates offset	0.00	4.00	0.00%
<b>(17,684.00)</b>			<b>(14,932.96)</b>	<b>(17,684.00)</b>	<b>84.44%</b>
<b>Expenditure</b>					
2,568.00	29025.31527	Mowing	2,564.78	2,568.00	99.87%
3,951.00	29025.35214	Maint - General	3,353.26	3,951.00	84.87%
9,178.00	29025.35713	Interments	6,659.33	9,178.00	72.56%
366.00	29025.41118	Depn - Improvement	366.08	366.00	100.02%
<b>16,063.00</b>			<b>12,943.45</b>	<b>16,063.00</b>	<b>80.58%</b>
<b>(1,621.00)</b>		<b>Net Operating (Surplus)/Deficit</b>	<b>(1,989.51)</b>	<b>(1,621.00)</b>	
<b>Capital Movements</b>					
1,987.00	29025.89212	To Wairio Cememtery Reserve	2,355.59	1,987.00	118.55%
(366.00)	29025.99511	Add Back Non Cash Depn	(366.08)	(366.00)	100.02%
<b>1,621.00</b>			<b>1,989.51</b>	<b>1,621.00</b>	<b>122.73%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**29026 Cemetery - Wreys Bush**

**29026 Cemetery - Wreys Bush**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
0.00	29026.11111	Rentals	(250.00)	0.00	0.00%
(1,384.00)	29026.11171	Rates - Collected	(1,382.20)	(1,384.00)	99.87%
0.00	29026.11176	Rates - Adjustments	0.53	0.00	0.00%
(2,358.00)	29026.11313	Cemetery Interment Fees	(1,474.90)	(2,358.00)	62.55%
(3.00)	29026.19171	Internal Rates Income	(1.42)	(3.00)	47.33%
3.00	29026.19175	Internal Rates offset	0.00	3.00	0.00%
<b>(3,742.00)</b>			<b>(3,107.99)</b>	<b>(3,742.00)</b>	<b>83.06%</b>
<b>Expenditure</b>					
0.00	29026.35214	Maint - General	740.36	0.00	0.00%
1,179.00	29026.35713	Interments	1,754.31	1,179.00	148.80%
2,563.00	29026.43346	Internal - CTF Services	1,760.00	2,563.00	68.67%
<b>3,742.00</b>			<b>4,254.67</b>	<b>3,742.00</b>	<b>113.70%</b>
<b>0.00</b>	<b>Net Operating (Surplus)/Deficit</b>		<b>1,146.68</b>	<b>0.00</b>	
<b>Capital Movements</b>					
0.00	29026.89199	Ex - Waiau/Aparima	(1,146.68)	0.00	0.00%
<b>0.00</b>			<b>(1,146.68)</b>	<b>0.00</b>	<b>0.00%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**29027 Cemetery - Calcium**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
0.00	29027.11313	Cemetery Interment Fees	(4,075.18)	0.00	0.00%
0.00	29027.19151	Internal - Interest on Reserve	(586.09)	0.00	0.00%
<b>0.00</b>			<b>(4,661.27)</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expenditure</b>					
0.00	29027.31527	Mowing	2,635.07	0.00	0.00%
0.00	29027.35214	Maint - General	832.74	0.00	0.00%
0.00	29027.35713	Interments	4,335.30	0.00	0.00%
0.00	29027.43346	Internal - Work scheme service	800.00	0.00	0.00%
<b>0.00</b>			<b>8,603.11</b>	<b>0.00</b>	<b>0.00%</b>
<b>0.00</b>	<b>Net Operating (Surplus)/Deficit</b>		<b>3,941.84</b>	<b>0.00</b>	
<b>Capital Movements</b>					
0.00	29027.89252	To Calcium Cemtery	586.09	0.00	0.00%
0.00	29027.89253	Ex Calcium Cemetery	(4,527.93)	0.00	0.00%
<b>0.00</b>			<b>(3,941.84)</b>	<b>0.00</b>	<b>0.00%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**29029 Beautification-Drummond**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
(1,834.00)	29029.11171	Rates - Collected	(1,833.96)	(1,834.00)	100.00%
(1,834.00)	29029.19115	Contribution - Ward	(1,833.52)	(1,834.00)	99.97%
<b>(3,668.00)</b>			<b>(3,667.48)</b>	<b>(3,668.00)</b>	<b>99.99%</b>
<b>Expenditure</b>					
3,668.00	29029.31527	Mowing	3,111.74	3,668.00	84.83%

**29029 Beautification-Drummond**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>3,668.00</b>			<b>3,111.74</b>	<b>3,668.00</b>	<b>84.83%</b>
<b>0.00</b>		<b>Net Operating (Surplus)/Deficit</b>	<b>(555.74)</b>	<b>0.00</b>	
		<b>Capital Movements</b>			
0.00	29029.89198	To - Waiau/Aparima	555.74	0.00	0.00%
<b>0.00</b>			<b>555.74</b>	<b>0.00</b>	<b>0.00%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**29032 Recreation Reserve - Wairio**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
		<b>Income</b>			
(256.00)	29032.19151	Internal - Interest on Reserve	(214.32)	(256.00)	83.72%
<b>(256.00)</b>			<b>(214.32)</b>	<b>(256.00)</b>	<b>83.72%</b>
		<b>Expenditure</b>			
282.00	29032.35214	Maint - General	0.00	282.00	0.00%
<b>282.00</b>			<b>0.00</b>	<b>282.00</b>	<b>0.00%</b>
<b>26.00</b>		<b>Net Operating (Surplus)/Deficit</b>	<b>(214.32)</b>	<b>26.00</b>	
		<b>Capital Movements</b>			
256.00	29032.88834	To-Res Ctte Wairio Res - OP	214.32	256.00	83.72%
(282.00)	29032.88835	Ex-Res Ctte Wairio Res - OP	0.00	(282.00)	0.00%
<b>(26.00)</b>			<b>214.32</b>	<b>(26.00)</b>	<b>-824.31%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

**29033 Recreation Reserve - Glenburn**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
		<b>Income</b>			
(3,801.00)	29033.11171	Rates - Collected	(3,795.96)	(3,801.00)	99.87%
0.00	29033.11176	Rates - Adjustments	1.43	0.00	0.00%
(3,801.00)	29033.19113	Contribution - District	(3,801.00)	(3,801.00)	100.00%
(766.00)	29033.19151	Internal - Interest on Reserve	(403.60)	(766.00)	52.69%
(4.00)	29033.19171	Internal Rates Income	(3.89)	(4.00)	97.25%
4.00	29033.19175	Internal Rates offset	0.00	4.00	0.00%
<b>(8,368.00)</b>			<b>(8,003.02)</b>	<b>(8,368.00)</b>	<b>95.64%</b>
		<b>Expenditure</b>			
73.00	29033.21311	Material Damage Insurance	385.25	73.00	527.74%
0.00	29033.21312	Public Liability Insurance	350.00	0.00	0.00%
4,613.00	29033.31527	Mowing	7,961.60	4,613.00	172.59%
73.00	29033.31528	Rates	81.18	73.00	111.21%
160.00	29033.35214	Maint - General	624.26	160.00	390.16%
2,358.00	29033.35923	Silviculture - Pruning	0.00	2,358.00	0.00%
325.00	29033.43366	Internal Rates expense	372.66	325.00	114.66%
<b>7,602.00</b>			<b>9,774.95</b>	<b>7,602.00</b>	<b>128.58%</b>
<b>(766.00)</b>		<b>Net Operating (Surplus)/Deficit</b>	<b>1,771.93</b>	<b>(766.00)</b>	
		<b>Capital Movements</b>			
766.00	29033.89138	To - Arboretum Reserve	403.60	766.00	52.69%
0.00	29033.89139	Ex - Arboretum Reserve	(2,175.53)	0.00	0.00%

**29033 Recreation Reserve - Glenburn**

<u>Annual Budget</u>	<u>Department</u>	<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
766.00		(1,771.93)	766.00	-231.32%
0.00		0.00	0.00	

**29034 Takitimu Pool**

<u>Annual Budget</u>	<u>Department</u>		<u>Year to Date Actuals</u>	<u>Year to Date Budget</u>	<u>%Variance</u>
<b>Income</b>					
(12,348.00)	29034.11171	Rates - Collected	(12,073.35)	(12,348.00)	97.78%
0.00	29034.11176	Rates - Adjustments	98.53	0.00	0.00%
(1,097.00)	29034.19151	Internal - Interest on Reserve	(852.11)	(1,097.00)	77.68%
(250.00)	29034.19171	Internal Rates Income	(247.45)	(250.00)	98.98%
250.00	29034.19175	Internal Rates offset	0.00	250.00	0.00%
<b>(13,445.00)</b>			<b>(13,074.38)</b>	<b>(13,445.00)</b>	<b>97.24%</b>
<b>Expenditure</b>					
12,348.00	29034.31542	General Projects	19,094.94	12,348.00	154.64%
<b>12,348.00</b>			<b>19,094.94</b>	<b>12,348.00</b>	<b>154.64%</b>
<b>(1,097.00)</b>		<b>Net Operating (Surplus)/Deficit</b>	<b>6,020.56</b>	<b>(1,097.00)</b>	
<b>Capital Movements</b>					
1,097.00	29034.88366	To WALL WD Takitimu Pool	852.11	1,097.00	77.68%
0.00	29034.88367	Ex WALL WD Takitimu Pool	(6,872.67)	0.00	0.00%
<b>1,097.00</b>			<b>(6,020.56)</b>	<b>1,097.00</b>	<b>-548.82%</b>
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

Item 8.1 Attachment A