

YOUR COMMUNITY - YOUR COUNCIL YOUR FUTURE

Long Term Plan 2018-28



COUNCIL'S PLANNING DOCUMENTS

Council uses a number of planning processes to realise its vision for the district. These are described below.

LONG TERM PLAN

Under the Local Government Act 2002, Council is required to put together a Long Term Plan every three years. This plan sets out Council's overall goals (community outcomes), the projects it intends to deliver over a 10-year period and how these will be funded. It also explains how Council intends to contribute to the wellbeing of the community over the life of the plan, with the overlying purpose of articulating and aligning Council's activities with what the community needs and desires and what it can afford.

ANNUAL PLAN

Council produces an Annual Plan for the two years between each Long Term Plan. Therefore, the next Annual Plan will be produced for 2019/20. Annual Plans are less detailed than Long Term Plans, confirming arrangements for the coming year. An Annual Plan also contains any variations to the Long Term Plan, should any changes take place in the short term.

ANNUAL REPORT

Each year Council produces an Annual Report, to report to the community on Council's actual performance against the relevant plan (Annual Plan or Long Term Plan).

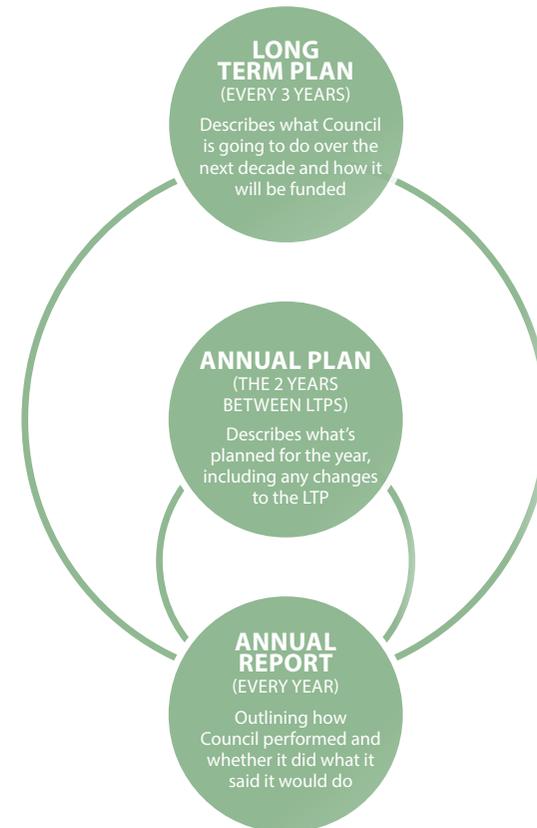
ACTIVITY MANAGEMENT PLANS

Activity Management Plans set out in detail how Council will manage assets and activities in the long term. They are key documents Council uses to assess and plan for core activities. They include details about cost, maintenance, levels of service, demand for and capacity of particular assets and activities. A brief overview of the information contained in the Activity Management Plans is contained in this Long Term Plan. For more information about particular activities please contact Council to obtain a copy of the information you require from any of these plans.

CLUTHA DISTRICT PLAN

The District Plan provides a regulatory process for implementing policies prepared under the Long Term Plan, Activity Management Plans, and the Resource Management Act. Unlike the other plans mentioned above, which only cover what Council itself does, the District Plan sets out objectives,

policies, and rules that apply to all people and activities within the District. These are intended to ensure the sustainable management of the natural and cultural environment, and appropriate use of Council infrastructure.



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INTRODUCTION

YOUR COMMUNITY YOUR COUNCIL YOUR FUTURE 2018/28



MESSAGE FROM THE MAYOR



MAYOR
Bryan Cadogan

This year's Long Term Plan has been the most in-depth and comprehensive in Council's history. There was a great response from our communities with good numbers attending 'soapbox sessions' and 377 public submissions to assist us.

We value your contributions, which have helped us 'get the balance right' with our Long Term Plan that sets the direction for Council and our district over the coming 10 years.

In recent years, Council has focused on identifying our strategic goals, aligning them with our drive for increased efficiencies and rigor around fiscal management. This has allowed us to deliver a far greater number of critical growth projects and core service upgrades at the same time as containing the overall rate rises in 2018/19 to 1.72% (please remember this figure does not reflect the individual variances in different rating communities).

We are determined to play our part in propelling this district forward, while continuing to increase our core service projects. To achieve this while containing rate increases to the lowest average increase in living memory is something Council is proud of and one that bodes well as we continue with our community plans that facilitate milestone projects like Milton's main street upgrade.

I think one of the most pleasing aspects of the consultation process was the determination

and belief shown by Milton residents to strongly support their main street upgrade. It is a tonic to see a town with so much potential instigate the first steps to rejuvenating the Bruce ward. The next couple of years will be critical to its future vitality and well-being, but is only part of the wider district initiative to facilitate growth and identify individual communities' needs.

Other key issues identified in this Long Term Plan include an upgrade to our district's landfill at Mt Cooee, where a larger, purpose-built recovery centre and transfer station will be built to divert more waste, provide a better level of service and safety and future-proof waste services in the district.

We're also going to be introducing some non-subsidised sealing of urban gravel roads in response to a number of ratepayer requests, \$2million has been set aside for this. In addition we have listened to our rural community and will bring a proposal for some priority rural gravel road sealing to next year's Annual Plan.

Lastly, Council is changing the way we rate for communities facilities such as halls, parks, reserves, pools, sports grounds, and playgrounds. This will now see a fixed charge for all ratepayers who live in the same defined wider "community of interest" area.

Council also confirmed its focus on what is often described as "core business" and over the next 10

years the following spending on core functions is planned: \$3.1million on promoting growth, \$39.2 million on increasing levels of service and \$152.1 million on replacing assets.

A lot of work has gone into this Long Term Plan, and it's great to see the district reaping the benefits of Council's strategic vision and management. In a nutshell, we are doing more for less.

Once again I want to thank the public for their assistance and desire to get involved in this process.

Onwards and Upwards

Bryan Cadogan
Mayor

YOUR COUNCIL



Bryan Cadogan
MAYOR



Stewart Cowie
DEPUTY MAYOR
CLUTHA
VALLEY WARD



John Cochrane
SERVICE DELIVERY
CHAIR
CLINTON WARD



Bruce Vollweiler
REGULATORY
SERVICES CHAIR
BRUCE WARD



Hilary McNab
CORPORATE
SERVICES CHAIR
CATLINS WARD



Carol Sutherland
BALCLUTHA WARD



Rachel Jenkinson
BALCLUTHA WARD



Ken Payne
BALCLUTHA WARD



Alison Ludemann
BALCLUTHA WARD



Gaynor Finch
BRUCE WARD



Selwyn Wilkinson
BRUCE WARD



Bruce Graham
KAITANGATA-MATUA
WARD



Geoff Blackmore
**LAWRENCE/
TUAPEKA WARD**



Michele Kennedy
WEST OTAGO WARD



John Herbert
WEST OTAGO WARD

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INDEPENDENT AUDITOR'S REPORT

ON CLUTHA DISTRICT COUNCIL'S 2018/28 LONG-TERM PLAN

I am the Auditor-General's appointed auditor for Clutha District Council (the Council). Section 94 of the Local Government Act 2002 (the Act) requires an audit report on the Council's long-term plan (the plan). Section 259C of the Act requires a report on disclosures made under certain regulations. We have carried out this work using the staff and resources of Deloitte Limited. We completed our report on 20 June 2018.

OPINION

In my opinion:

- the plan provides a reasonable basis for:
 - long-term, integrated decision-making and co-ordination of the Council's resources; and
 - accountability of the Council to the community;
- the information and assumptions underlying the forecast information in the plan are reasonable; and
- the disclosures on pages 62 to 64 represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and accurately reflect the information drawn from the plan.

This opinion does not provide assurance that the forecasts in the plan will be achieved, because

events do not always occur as expected and variations may be material. Nor does it guarantee the accuracy of the information in the plan.

BASIS OF OPINION

We carried out our work in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information. In meeting the requirements of this standard, we took into account particular elements of the Auditor-General's Auditing Standards and the International Standard on Assurance Engagements 3400: The Examination of Prospective Financial Information that were consistent with those requirements.

We assessed the evidence the Council has to support the information and disclosures in the plan and the application of its policies and strategies to the forecast information in the plan. To select appropriate procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the plan.

The International Standard on Assurance Engagements (New Zealand) 3000 (Revised): *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* and The International Standard on Assurance Engagements 3400: *The Examination of Prospective Financial Information*.

Our procedures included assessing whether:

- the Council's financial strategy, and the associated financial policies, support prudent financial management by the Council;
- the Council's infrastructure strategy identifies the significant infrastructure issues that the Council is likely to face during the next 30 years;
- the information in the plan is based on materially complete and reliable information;
- the Council's key plans and policies are reflected consistently and appropriately in the development of the forecast information;
- the assumptions set out in the plan are based on the best information currently available to the Council and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast financial information has been properly prepared on the basis of the underlying information and the assumptions adopted, and complies with generally accepted accounting practice in New Zealand;
- the rationale for the Council's activities is clearly presented and agreed levels of service are reflected throughout the plan;

- the levels of service and performance measures are reasonable estimates and reflect the main aspects of the Council's intended service delivery and performance; and
- the relationship between the levels of service, performance measures, and forecast financial information has been adequately explained in the plan.

We did not evaluate the security and controls over the electronic publication of the plan.

RESPONSIBILITIES OF THE COUNCIL AND AUDITORS

The Council is responsible for:

- meeting all legal requirements affecting its procedures, decisions, consultation, disclosures and other actions relating to the preparation of the plan;
- presenting forecast financial information in accordance with generally accepted accounting practice in New Zealand; and
- having systems and processes in place to enable the preparation of a plan that is free from material misstatement.

I am responsible for expressing an independent opinion on the plan and the disclosures required by the Regulations, as required by sections 94 and 259C of the Act. I do not express an opinion on the merits of the plan's policy content.

Independence

In carrying out our work, we complied with the Auditor-General's:

- independence and other ethical requirements, which incorporate the independence and ethical requirements of Professional and Ethical Standard 1 (Revised); and
- quality control requirements, which incorporate the quality control requirements of Professional and Ethical Standard 3 (Amended).

Other than our work in carrying out all legally required external audits, we have no relationship with or interests in the Council.



Deloitte Limited

B E Tomkins

Deloitte

On behalf of the Auditor-General, Dunedin,
New Zealand