

Help Notes

Helpful instructions and definitions for the Long Term Council Community Plan Survey

for the years ended 30 June 2010 through to 30 June 2019

Use this guide to help you complete
the Long Term Council Community Plan Survey
(BS/LA/02)



Last updated: September 2009

Instructions for the Long Term Council Community Plan Survey

(BS/LA/02)

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Instructions for the Long Term Council Community Plan Survey (BS/LA/02)

Background information

Introduction

This is the Microsoft Excel questionnaire for the collection of Long Term Council Community Plan data. This survey is being conducted for the Department of Internal Affairs and will provide a valuable data source for councils. While your participation is not mandatory under the Statistics Act 1975, it is important that you take part. The questionnaire has been designed to work best with MS Excel 97 or better.

Coverage of this questionnaire

Please report information for the Council only.

Do not include data for any Council Controlled Organisations (CCOs).

Help notes

Pop up help notes can be found throughout the questionnaire by hovering over the small red triangles with your mouse.

A full set of help notes are available on the last tab of this Excel questionnaire, or a booklet is available from Statistics New Zealand.

Cell colours

The questionnaire has been set up so that only cells that require an answer can be edited. These cells are coloured white.

Cells that are coloured grey are not expected to be filled in but will enable data to be pasted in across a number of columns.

Cells that are coloured yellow contain 'auto summed' data and cannot be edited.

Moving about the questionnaire

The questionnaire can be moved through by using the vertical scroll bar to the right side of the screen or the "Page Down" key.

At any time pressing the "Tab" key will take you to the next answer cell.

After entering the answer in a particular cell press "Tab" to move to the next question.

Completing the questionnaire

Please provide information for the years ended 30 June 2010 through to 30 June 2019.

Where actual figures are not available, please give careful estimates.

Please give figures based on accrual accounting where possible otherwise cash accounting figures may be provided.

If your council does not undertake a particular activity or sub-activity then please leave those cells blank.

Inflated data

Please use inflation adjusted figures when providing this data.

Please attach the set of inflators you have used to the questionnaire.

Rounding

Please provide all values according to the magnitude indicated.

Where data is requested in \$000s for example, please round your answers up or down as necessary.

If your answer is \$127,138, round this to \$127,000 and fill in the boxes like this:

If your answer is \$683, round this to \$1,000 and fill in the boxes like this:

If your answer is less than \$500, or the question does not apply to your business, leave the boxes blank, like this:

Compliance load

Statistics New Zealand is aware that completion of questionnaires places a compliance load on councils.

We wish to monitor, and where practical reduce the time taken to complete questionnaires.

Please keep a record of the time it takes you to complete this questionnaire. You are asked to record this at the end of the questionnaire.

In calculating how long it took you to complete the questionnaire, please keep track of:

- the time spent reading the instructions, working on the questions and obtaining information.
- the time spent by all employees in collecting and providing this information.

Where are the results of this survey released?

A limited range of unit record annual financial data on individual local authorities is released annually on Statistics New Zealand's website www.stats.govt.nz.

Certain unit record annual data is also provided to the Department of Internal Affairs (DIA). DIA collate this and other local government data into a single database which they release via their own website (<http://www.localcouncils.govt.nz/lqip.nsf>) as part of their work for the Local Government Information Project.

Where do I send my completed questionnaire?

Please return your completed questionnaire to Statistics New Zealand via StatsGate.

For more information

For technical information, conceptual matters, or questions concerning questionnaire content, contact Tim Calder or Jonathan Sim on 04 931 4600.

Are overheads included?

Yes, internal charges, such as overheads, should be included.

If you have one area that specifically charges other areas for services provided then please show the income in the Internal Charges column on the Income worksheet and the expenditure in the Internal Charges column on the Expenditure worksheet.

If you allocate overheads (such as administration, finance, IT and HR) across activity areas then please show both the allocation and the netting off amount in the Internal Charges column on the Expenditure worksheet.

My council groups the significant activities differently. What should I do?

If your council groups activities differently than the questionnaire, use the most significant items as your guide. For example, if you have culture and recreation as one activity, you may either use a proportional split between culture and recreation, or report all of the income and expenditure under

the heading of the more significant of the two activities. If you use a proportional split, divide your income and expenditure data by the proportion you know to be in each activity, and record each portion under the correct heading.

Where you do make these sort of judgement calls please use the comments box at the bottom of each page to provide advice on what you have decided or on unusual movements or values.

Similarly, if your council has more categories at lower level than the activities in this questionnaire, please amalgamate them using the activities listed on the questionnaire and the information provided about the activities later in these notes.

How does this survey fit in with the LTCCP?

While certain activities may be grouped differently, by and large, the financial information sought in the LTCCP questionnaire should be consistent with that used in preparing your published LTCCP. We certainly do not expect you to need to do a lot of additional work in order to complete the survey.

Should I include non-operating items?

Yes, include non-operating items such as vested assets, gains/losses on sale of fixed assets, and revaluation gains/losses etc in the appropriate income or expenditure questions.

Activities

Roading

Roads and bridges etc

Include: Gravel and sealed roads, cycle lanes, verges and footpaths.

Transportation

Transport planning

Include: Programmes to encourage promotion of cycling and walking.

Passenger transport (rail)

Include: All rail.

Don't include: All other types of passenger transport.

Passenger transport (all other)

Include: Bus, tram, ferries

Don't include: Rail

Parking

Include: On road parking and council managed carparks and abandoned vehicles.

Don't include: Parking buildings that are leased to third parties.

Airports

-

Water supply

Potable water supply/network

Include: Any potable water (drinking water), bulk supply and reservoirs.

Potable water treatment

Include: Treatment of any potable water (drinking water).

Non potable water

Include: Water races or irrigation.

Wastewater

Sewerage network (including mains)

Include: Reticulation of sewage

Sewage treatment

Include: Oxidation ponds and on land disposal.

Stormwater

Include: The water that runs off surfaces such as roads, driveways, footpaths and rooftops. It travels down gutters, into sumps and enters the stormwater network. Can also include culverts and open drains.

Don't include: Land drainage in non-urban areas. This should be included in land and soil management.

Solid waste/refuse

Collection and disposal

Include: Aftercare, landfill operations, street and roadside rubbish bins.

Recycling collection and recovery

Include: recycling centres, reusable materials depots and roadside recycling.

Environmental protection

Air quality

Include: Any measurement and analysis of air quality and education.

Water quality

Include: Any measurement and analysis of water quality and education. Also includes dairy effluent.

Land and soil management

Include: Shelter belts, soil conservation to reduce erosion. For non-urban areas, include any drainage of the land, run off etc

Don't include: Stormwater, this is included under wastewater.

Flood protection and river control

Include: Flood protection schemes and river control functions, maintenance, works and monitoring.

Pest management

Include: Both animal and plant.

Pests: Organisms that are capable of causing, at some time, a serious adverse and unintended effect on people and/or the environment and can include rabbits, stoats, birds, possums, feral goats, birds, wasps and invasive weeds and pest plants.

Emergency management

Emergency and disaster management, rural fire service, etc

Include: Civil Defence, rural fire service.

Planning and regulation

Building control

Include: All building consents, Building Consent processing, Code Compliance Certification, LIMs (Land Information Memoranda) and PIMs (Project Information Memoranda).

Resource planning and consents

Include: Development of regional, district and coastal policies and plans, city/town planning and consent processing and hearings.

Animal control

Include: Dog registration, adoption and control, stock control, and traps.

Environmental health & liquor licensing

Include: Regulation and licensing of food premises, hairdressers, offensive trades, camping grounds and funeral homes. Complaints about health nuisances, advice on water supply and testing, infectious disease/food poisoning investigations and administration and enforcement of Council bylaws.

Marine safety

Include: Harbour master

Don't include: Facilities people use to access sport and recreation, this should be included under sport and recreation.

Culture

Libraries

Include: Rooms or set of rooms where books and other literary materials, films, CD's etc, are kept for borrowing or reference.

Museums and galleries

Include: Buildings where objects of historical, artistic, or scientific interest are exhibited and preserved

Festivals and events

-

Recreation and sport

Aquatic facilities

Include: Aquatic and swim centres and pools.

Don't include: Any naturally occurring areas, lakes, rivers etc these are to be included in Marine recreational facilities.

Sports facilities (eg stadia)

Include: Places primarily used for sporting events.

Don't include: Parks, playgrounds.

Zoological and botanical gardens

Include: Any management of zoological and botanical gardens

Parks, reserves, playgrounds etc

Include: Off road mountain bike tracks, walking tracks, walkways, reserves, domains, esplanades, parks and trails

Don't include: Sports facilities that are used primarily for sporting events

Marine recreational facilities

Include: Berths, moorings, ramps, safety and provision of facilities for people to access water for recreation and sport.

Don't include: Ferries - these are included in passenger transport - all other.

Community development

Community development, support and other

Include: Funding of community organisations and projects, such as community advocacy, iwi liaison, social and recreational grants, positive aging, etc

Community safety

Include: Graffiti control, Closed Circuit Television (CCTV), street lights, city safety officers, emergency and transitional housing etc

Economic development

Business and tourism promotion

-

Property

Social housing

Include: Not-for-profit housing programmes that are supported but not necessarily delivered by council to help low and modest income households and other disadvantaged groups to access appropriate, secure and affordable housing.

Council and community property

Include: Community, heritage and village halls, community centres, camping grounds.

Commercial property and other (eg non sporting stadia)

Include: Parking buildings that are leased. All non sporting stadia here for example Vector arena in Auckland, or facilities that are used only for concerts or cultural events.

Cemetery and crematoria

Include: Any cemetery and or crematoria that is administered, operated and/or maintained by the council.

Governance

Council and committees

-

Overheads/council support services

Council support services

Include: Any person who is funded through overheads such as administration, finance, IT and HR. Also include preparation of LTCCPs.

Income items

Rates

Include: all forms of rates (including water rates).

Don't include rates collected on behalf of other local authorities (such as regional councils) and water sold by meter (which should be included in Sales of goods and services).

Split your rates income between General Rates (including the UAGC) and Targeted rates (both fixed and value e.g. land capital area).

Grants, donations and subsidies

Operational

Include revenue from grants, donations, contributions, and subsidies for current or operational purposes.

Capital

Include: Revenue from grants, donations, contributions, and subsidies for capital purposes.

Fees, consents, fines and penalties

Include income from building permits/consents, animal registration fees, resource management application fees, liquor licensing fees, and all other income from fees and consents. Also include income from parking and other fines and all penalty charges apart from rates penalties.

Don't include: Admission and parking charges as these should be treated as sales of goods and services.

Sales of goods and services

Include: Trading receipts such as admission charges, water sold by meter, rental income from properties, refuse bag sales, and other miscellaneous operating income.

Investment income

Interest

Include: Interest on interest bearing deposits, short and long-term investments, loans, and all other interest bearing investments.

Dividends

Include: Dividend income resulting from the Councils ownership of equity in other entities.

Other operating income

Include: Any other operating income not included in earlier categories.

Vested assets

Vested assets are assets that have been placed in the Council's control but may have restrictions as to their use.

Development contributions

Development contributions are charges imposed on development (subdivision and/or building) to cover costs associated with that development. Development contributions are largely made in terms of the Local Government Act 2002.

Financial contributions

Development contributions and financial contributions have a similar meaning and can be taken in the form of money, land or a combination of both. Financial contributions usually help promote the sustainable management of natural and physical resources in terms of section 5 of the Resource Management Act.

Revaluation (movement)

Include: Both realised and unrealised gains and losses on the revaluation of capital assets and gains or losses on exchange transactions.

Any other non-operating income

Include: Any other non-operating income not included in earlier categories.

Total comprehensive income

The total of all your operating and non-operating income.

Internal charges

If you have one area that specifically charges other areas for services provided then please show the income in the Internal Charges row on the Income part of the worksheet and the expenditure in the Internal Charges row on the Expenditure part of the worksheet.

Expenditure items

Employee costs

These are the gross earnings of all paid employees in the authority.

Include such items as overtime, sick and holiday pay, benefit allowances, value of free supplies, and severance and redundancy payments. Levies paid to the Accident Compensation Corporation and employer contributions to superannuation schemes should also be included, and where possible, separately identified.

Don't include payments for expert advice and services received from consultants, legal and other experts. As these experts are not regarded as employees payments to them should be included in Purchases of goods and services.

Grants, donations and subsidies

Operational

Include: Expenditure on grants, donations, and subsidies made by the council for current or operational purposes.

Capital

Include: Expenditure on grants, donations, and subsidies made by the council for capital purposes.

Interest

Include: Interest paid on all loans and other interest bearing liabilities raised by the Council.

Depreciation and amortisation

Include: Both depreciation and amortisation. Depreciation on fixed assets will include depreciation on infrastructural assets, restricted assets, buildings, mobile equipment, other plant, machinery and office equipment, and all other types of fixed assets. Amortisation is the amount charged to current operations in respect of the consumption of intangible assets (such as computer software).

Purchases of goods and services

Include: Payments for expert advice and services received from consultants, legal and other experts, business and property insurance premiums paid and Rent, insurance, fuel, postage, repairs and maintenance, contracts for services from separate council organisations, and other purchases of goods and services.

Don't include the allocation of council overheads, loan repayments, purchases of fixed assets, and contract payments for the construction and development of fixed or community assets.

Other expenditure

Include: Any other operating expenditure not included in earlier categories.

Total expenditure

The total of all your operating and non-operating expenditure.

Internal charges

If you have one area that specifically charges other areas for services provided then please show the income in the Internal Charges column on the Income worksheet and the expenditure in the Internal Charges column on the Expenditure worksheet.

If you allocate overheads (such as administration, finance, IT and HR) across activity areas then please show both the allocation and the netting off amount in the Internal Charges column on the Expenditure worksheet.

Additions to fixed assets

Where required, please split the value of additions included in your fixed asset schedule according to their functional use and indicate whether the purpose of the additions was either 'renewals', 'increase capacity for development', or for 'increased levels of service'.

Renewals

Include: Work that restores or replaces existing assets with assets of equivalent capacity, condition or performance capability.

Increase capacity for development

Include: Work that upgrades or improves an existing asset beyond its original capacity, in response to changes in usage or anticipated future need.

Increase in levels of service

Include: Work that upgrades or improves an existing asset beyond its original performance so that it operates at the new level of service. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental acceptability and cost.

Borrowing

Where required, please provide the borrowing information for each sub activity. If you cannot split the data, you may record the total in the predominant category. Your total borrowing for each year will be asked for on the worksheet labelled 'Final Questions'.

Opening balance

Include: Borrowings as at the start of the financial year, this includes all current and term borrowings.

Repayments

Include: Principal payments which reduce the outstanding amount.

Don't include: Interest payments

New debt

Include: Any debt raised during the financial year, both current or term borrowings.

Balance Sheet information

Monetary assets

Include: All cash and cash equivalents including investments (current and non-current), dividends due, dividends receivable, other financial assets, derivative financial assets.

Don't include: Accounts receivable.

Investments in Council Controlled Organisations and other entities

-

Fixed assets

Include: Any long-term, tangible assets held for business use and not expected to be converted to cash in the current or upcoming fiscal year. All property, plant and equipment assets which cannot be easily converted in to cash.

Any asset used in business operations that is expected to last, or be in use for, more than one year is considered a fixed asset. These assets are shown at their book value (purchase price less depreciation). This Includes: Land, buildings, equipment, machinery, operational assets, restricted assets, vehicles, leasehold improvements, and other such items.

Investment properties

Paragraph 5 of NZ IAS 40 defines investment property as property (land or a building or part of a building) that is held to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes or sale in the ordinary course of business. If floors of a building are leased to other parties, those floors may be classified as investment property if they could be sold separately (or leased out separately under a finance lease).

Examples of investment property:

- land held for long-term capital appreciation rather than for short-term sale in the ordinary course of business;
- land held for a currently undetermined future use (if an entity has not determined that it will use the land as owner-occupied property or for short-term sale in the ordinary course of business, the land is regarded as held for capital appreciation);
- a building owned by the entity (or held by the entity under a finance lease) and leased out under one or more operating leases;
- a building that is vacant but is held to be leased out under one or more operating leases.

Don't include: Property held for future use as owner-occupied property and property held for future development and subsequent use as owner-occupied property.

Other assets

Include: all other assets, for example, trade and other receivables, debtors, prepayments, biological assets, intangible assets, non current assets held for sale etc.

Final questions

Other financial

Uniform Annual General Charge (or equivalent) – total per household

-

Crown Contributions

Of the grants, donations and subsidies listed on your Income worksheet, how much came from Crown contributions?

Inflation adjustment

What is the adjustment you have made for inflation, each year, for the ten year period.

Organisation

Total number of FTE's (Full time equivalent)

-

Total remuneration package for Chief Executive

-

Total remuneration package for Councillors

Include: Mayor.

Infrastructure

Number of rating units

-

Number of water metres

Include: Installed only.

Kilometres of roading

Include: Both sealed and unsealed roads.

Kilometres of piping

-

Other details

How long did it take you to complete this questionnaire?

Report the time in hours and minutes spent by all employees reading the instructions, working on the questions and obtaining information.

This information allows Statistics New Zealand to monitor the time taken to fill in the questionnaire.

Comments

Make any comment that would help Statistics New Zealand interpret the information that you have provided such as highlighting a significant organisational change.

Respondent details

Providing the details of the person who completed the questionnaire provides us with a contact with the council. If we have a question about the data and require further information, it is usually best to talk with the person most familiar with the data.

Can't find that activity?

Term or type of activity	Record it under this sub activity	Which you'll find under this activity
Air quality	Air quality	Environmental protection
Airports	Airports	Transportation
Animal control	Animal control	Planning and regulation
Aquatic centres	Aquatic facilities	Recreation and sport
Aquatic facilities	Aquatic facilities	Recreation and sport
Botanical gardens	Zoological and botanical gardens	Recreation and sport
Building control	Building control	Planning and regulation
Business and tourism promotion	Business and tourism promotion	Economic development
Bus transport	Passenger transport (all other)	Transportation
Cemetery	Cemetery	Property
City planning	Resource planning and consents	Planning and regulation
Civil defence	Civil defence	Emergency management
Commercial property	Commercial property	Property
Community advocacy	Community development, support and other	Community development
Community boards	Community boards	Governance
Community development	Community development	Community development
Community property	Community property	Property
Community safety	Community safety	Community development
Community support	Community support	Community development
Council committees	Council committees	Governance
Council managed car parks	Parking	Transportation
Council property	Council property	Property
Council support services	Council support services	Overheads/council support services
Crematoria	Crematoria	Property
Dog registration	Animal control	Planning and regulation
Emergency and disaster management	Emergency and disaster management	Emergency management
Environmental health	Environmental health	Planning and regulation
Ferry transport	Passenger transport (all other)	Transportation
Festivals and events	Festivals and events	Culture
Galleries	Galleries	Culture
Iwi liaison	Community development, support and other	Community development
Land and soil management	Land and soil management	Environmental protection
Land management	Land management	Environmental protection
Landfill operations	Collection and disposal	Solid waste/refuse
Libraries	Libraries	Culture
Liquor licensing	Liquor licensing	Planning and regulation
Marine recreational facilities	Marine recreational facilities	Recreation and sport
Marine safety	Marine safety	Planning and regulation
Museums	Museums	Culture
Non potable water	Non potable water	Water supply
On road parking	Parking	Transportation
Parking	Parking	Transportation
Parks	Parks	Recreation and sport
Passenger transport (all other)	Passenger transport (all other)	Transportation
Passenger transport (rail)	Passenger transport (rail)	Transportation
Pest management	Pest management	Environmental protection
Playgrounds	Playgrounds	Recreation and sport
Potable water supply/network	Potable water supply/network	Water supply
Potable water treatment	Potable water treatment	Water supply
Rail passenger transport	Passenger transport (rail)	Transportation
Recycling collection and recovery	Recycling collection and recovery	Solid waste/refuse
Refuse collection and disposal	Refuse collection and disposal	Solid waste/refuse
Reserves	Reserves	Recreation and sport
Resource consents	Resource consents	Planning and regulation
Resource planning	Resource planning	Planning and regulation
Roads and bridges etc	Roads and bridges etc	Roading

Rural fire service, etc	Rural fire service, etc	Emergency management
Sewage treatment	Sewage treatment	Wastewater
Sewerage network (including mains)	Sewerage network (including mains)	Wastewater
Social and research grants	Community development, support and other	Community development
Social housing	Social housing	Property
Soil management	Soil management	Environmental protection
Sports facilities (eg stadia)	Sports facilities (eg stadia)	Recreation and sport
Stormwater	Stormwater	Wastewater
Swimming pools	Aquatic facilities	Recreation and sport
Town planning	Resource planning and consents	Planning and regulation
Tram transport	Passenger transport (all other)	Transportation
Transport planning	Transport planning	Transportation
Water Treatment	Water Treatment	Water supply
Water network	Water network	Water supply
Water quality	Water quality	Environmental protection
Water supply	Water supply	Water supply
Zoological gardens	Zoological and botanical gardens	Recreation and sport

Still uncertain

For technical information, conceptual matters, or questions concerning questionnaire content, contact Tim Calder or Jonathan Sim on 04 931 4600.

