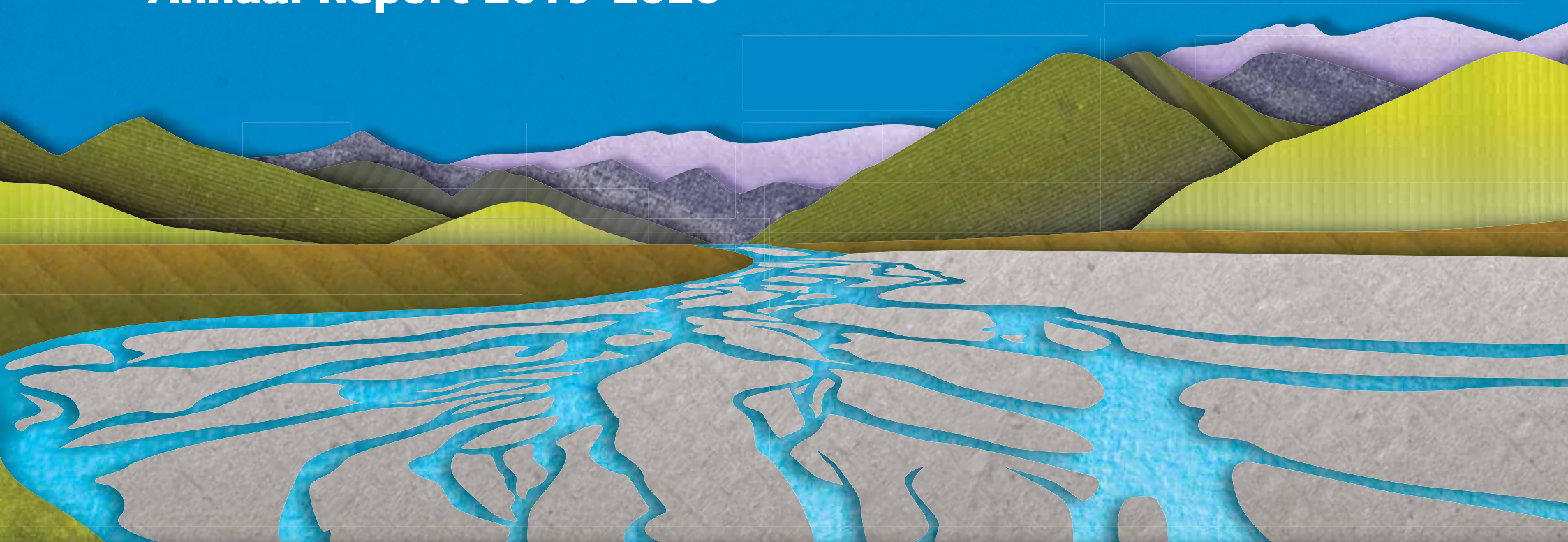


# WAIMAKARIRI *Our District*

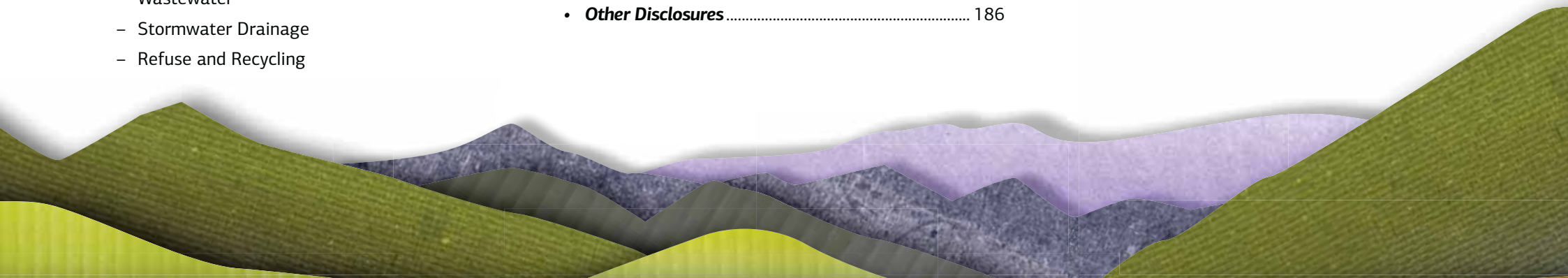
Annual Report 2019-2020



MAKING WAIMAKARIRI A GREAT PLACE TO BE

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# Message from the Mayor

## Kia ora koutou Waimakariri

It's a pleasure to present this year's Annual Report to you, my first as Mayor.

It's been a bit of a challenging year due to COVID-19. From the March 2020 lock-down, Council's service delivery has been impacted, although I was delighted with the level of service that the Council was able to provide. We consulted on our draft Annual Plan last year only to have our consultation period interrupted because of the COVID-19 lockdown.

I believe the Council read the situation well and started working on a review of the Annual Plan promptly so we could deliver a lower-than-projected rate increase.

This required a significant amount of work by staff and elected members to get a revised plan together and I'm proud of everyone for digging in and achieving a positive outcome for our community in the first year of what will be a reasonably large period of recovery.

Despite the impact of COVID-19, the Council has made great progress during the year.

2020 marks 10 years since the earthquakes and on reflection it is outstanding just how far the District has come while juggling rapid population growth and the increased need for services and facilities. This is no small part down to strong leadership from Council and Community Boards supported well by an experienced and very capable staff group.

The growth we've experienced to date is set to continue. Last year we consulted on how we should

best provide services for our growing community – who are on schedule to exceed 75,000 by 2028. This isn't that far away when you think about it.

These new people will create jobs, increase economic activity and add vibrancy to our District. It's important the Council looks after them through the provision of infrastructure such as water, parks, public facilities and services that improves their lives and helps them prosper.

We've progressed the District Plan and are looking to go out for engagement on this in early-mid 2021. This document will help guide our District's growth over the coming decades.

Our investment in three-water infrastructure has continued and we've made further steps towards making sure all of our drinking water schemes meet the current Drinking-water Standards for New Zealand – now only the Poyntz Road scheme, serving 81 properties, needs upgrading.

Storm water management has continued to be invested in and we've addressed a number of known issues. More recently we have been awarded some 'shovel-ready' central government funding to continue this work in the coming year too – particularly focused on lower-lying areas in Kaiapoi.

Wastewater investment continues and we have made significant progress replacing the Rangiora central sewer main – this will improve the capacity of the entire system in Rangiora and is a core multi-year project which will enable future growth and housing development.

This past year we opened the West Belt Extension to Townsend Road in June, put in place a number of pedestrian safety islands, built new footpaths and continued with our seal extension programme – sealing 1.85km of new road. On top of this we've undertaken a significant programme of kerb and channel replacement to make our streets safer and storm water easier to manage.

We're developing new Park & Ride areas in time for the launch of the new express bus service that will follow the opening the Northern Corridor later this year to make life easier for those who commute to Christchurch and don't want to contribute to congestion. To begin with we are creating Park & Ride areas in Rangiora and Kaiapoi and aim to develop these over time in line with demand.

Our new kerbside collection service is up and running and despite some COVID-19 related setbacks we're positioned to significantly reduce the amount of recycling from our District that ends up in the landfill.

From a recreation perspective we've made great progress on the build of Stadium Waimakariri. The frame is up, the roof is on, and excitement is building. This building is on track to open within the year and it will be a terrific asset to our community.

The regeneration of earthquake damaged land in Kaiapoi is continuing on-track with the Honda Forest, BMX track and Dog Park already being regularly used by the community. Sports fields and softball diamonds are underway and will be ready for use in the coming

months. The Kaiapoi River dredging, wharf and walkway improvements have also added to Kaiapoi's vitality.

Elsewhere we continue to upgrade and maintain our current parks and reserves so they're friendly places for our community to spend time and play.

This last year the Council received some excellent external validation. We received our second AA rating from expert assessors of Council's performance CouncilMARK.

They described Waimakariri District Council as "showing that councils can consistently deliver high performance for their communities."

We are one of only two Councils among 33 assessed so far to get to AA level – and it is testament to the work ethic of the whole organisation.

On top of this we maintained our high AA/A-1+ credit rating from Standard and Poor's which is testimony to the robust financial management of the Council. It also means we borrow money at better rates which has a flow on effect for our community.

All of this work and successful delivery of projects and outcomes for the community is helped by the amazing support from local businesses and community groups and professional organisations across the District.

I am grateful for the work that they do to help make Waimakariri such a great place. To be able to work in partnership with these groups adds such value to the work that we do across sectors.

In the coming year we say farewell to long-standing Chief Executive Jim Palmer.

Jim is a real leader and well regarded throughout the country. Through the earthquakes he demonstrated exceptional leadership which helped our District recover and following that supported Kaikoura recover from their own earthquake. He is also having a significant input in to the COVID-19

response and recovery. On top of this he's outstanding at the business-as-usual aspects of running a large organisation.

He will be missed and we wish Jim well as he moves to the next phase of his career.

There are certainly challenges ahead for our District, and the country as a whole, with the uncertainty associated with COVID-19, potential changes to the regulation and delivery of water services, and to new low-emission/carbon zero regulations. I believe we have a great team in place to help us navigate through this and would like to thank the wider community for their ongoing support.

This coming year we begin the process of writing our Long Term Plan (LTP) which is a three year plan, that takes a ten year view on how we should face these challenges and progress with delivering facilities and services that help our community thrive.

We'll be in touch in early 2021 with this plan to check in and make sure we are aligned with the community's vision for Waimakariri.

Ngā Mihi



A stylized, handwritten signature in black ink.

Dan Gordon  
Mayor



A stylized, handwritten signature in black ink.

Jim Palmer  
Chief Executive

# Our Mayor and Councillors

**Mission - To pursue with the community a high quality physical and social environment, safe communities and a healthy economy.**



**Dan Gordon**  
Mayor

## Kaipoi-Woodend



**Neville Atkinson**  
Councillor



**Al Blackie**  
Councillor



**Philip Redmond**  
QSM Councillor



**Sandra Stewart**  
Councillor

## Oxford-Ohoka



**Wendy Doody**  
Councillor



**Niki Mealings**  
Councillor

## Rangiora-Ashley



**Kirstyn Barnett**  
Councillor



**Robbie Brine**  
Councillor



**Joan Ward**  
Councillor



**Paul Williams**  
Councillor

# Audit Report

## Independent Auditor's Report

### To the readers of Waimakariri District Council's annual report for the year ended 30 June 2020.

The Auditor-General is the auditor of Waimakariri District Council (the District Council) and its subsidiaries and controlled entities (the group). The Auditor-General has appointed me, Dereck Ollsson, using the staff and resources of Audit New Zealand, to report on the information in the District Council's annual report that we are required to audit under the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

- whether the District Council has complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- the completeness and accuracy of the District Council's disclosures about its performance against benchmarks that are required by the Local Government (Financial Reporting and Prudence) Regulations 2014.

We refer to this information as "the disclosure requirements" in our report.

We completed our work on 6 October 2020. This is the date on which we give our report.

### Opinion on the audited information

In our opinion:

- the financial statements on pages 96 to 100 and

pages 104 to 113, and pages 120 to 164:

- present fairly, in all material respects:
  - the District Council and group's financial position as at 30 June 2020 and;
  - the results of the operations and cash flows for the year ended on that date and;
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards; and
- the funding impact statement on page 103, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's annual plan;
- the statement of service performance on pages 14 to 94:
  - presents fairly, in all material respects, the levels of service for each group of activities for the year ended 30 June 2020, including:
    - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and
    - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and

- complies with generally accepted accounting practice in New Zealand; and
- the statement about capital expenditure for each group of activities on pages 166 to 185, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the District Council's annual plan; and
- the funding impact statement for each group of activities on pages 23 to 90, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's Long term plan.

### Report on the disclosure requirements

We report that the District Council has:

- complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence Regulations 2014) on pages 114 to 118, which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council and group's audited information and, where applicable, the District Council's Long term plan and annual plans.

## Emphasis of matter – Impact of COVID-19

Without modifying our opinion, we draw attention to the disclosures about the impact of COVID-19 on the District Council as set out in note 32 to the financial statements and page 14 of the statement of service performance. We draw specific attention to the following matter due to the significant level of uncertainty caused by COVID-19:

- **Investment property**

Note 16 on page 133 describes the significant uncertainties highlighted by the valuer, related to estimating the fair values of the District Council's investment property.

## Basis for our opinion on the audited information

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. We describe our responsibilities under those standards further in the "Responsibilities of the auditor for the audited information" section of this report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the audited information.

## Responsibilities of the Council for the audited information

The Council is responsible for meeting all legal requirements that apply to its annual report.

The Council's responsibilities arise under the Local Government Act 2002 and the Local Government

(Financial Reporting and Prudence) Regulations 2014.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the information we audit that is free from material misstatement, whether due to fraud or error.

In preparing the information we audit the Council is responsible for assessing its ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to amalgamate or cease all of the functions of the District Council and the group or there is no realistic alternative but to do so.

## Responsibilities of the auditor for the audited information

Our objectives are to obtain reasonable assurance about whether the audited information, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an audit report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of this audited information.

For the budget information reported in the audited information, our procedures were limited to checking that the budget information agreed to the District Council's annual plan.

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

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Council and group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We determine the appropriateness of the reported intended levels of service in the statement of service performance, as a reasonable basis for assessing the levels of service achieved and reported by the District Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the District Council and group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related

disclosures in the audited information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause the District Council and the group to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.
- We obtain sufficient appropriate audit evidence regarding the entities or business activities within the group to express an opinion on the consolidated audited information.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Other Information

The Council is responsible for the other information included in the annual report. The other information comprises the information included on pages 2 to 13 and 166 to 195, but does not include the audited information and the disclosure requirements.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information.

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the audited information and the disclosure requirements, or our knowledge obtained during our work, or otherwise appears to be materially misstated. If, based on our work, we

conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Independence

We are independent of the District Council and Group in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

In addition to our audit and our report on the disclosure requirements, we have performed a limited assurance engagement related to the District Council's debenture trust deed. This engagement is compatible with those independence requirements. Other than our audit, our report on the disclosure requirements and this engagement, we have no relationship with or interests in the District Council or its subsidiaries and controlled entities.



Dereck Ollsson  
**Audit New Zealand**  
On behalf of the Auditor General  
Christchurch, New Zealand

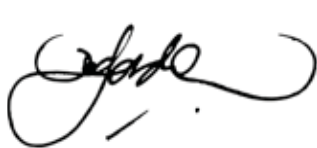
# Statement of Compliance and Responsibility

## Compliance

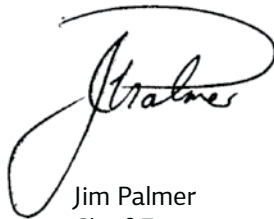
- The Council and management of the Waimakariri District Council confirm that all the statutory requirements of Section 98 and Schedule 10 Part 3 of the *Local Government Act 2002* have been complied with.

## Responsibility

- The Council and management of the Waimakariri District Council accept responsibility for the preparation of the annual Financial Statements and the judgments used in them.
- The Council and management of the Waimakariri District Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurances as to the integrity and reliability of financial reporting.
- In the opinion of the Council and management of the Waimakariri District Council, the annual Financial Statements for the year ended 30 June 2020 fairly reflect the financial position and operations of the Waimakariri District Council.



Dan Gordon  
Mayor  
6 October 2020



Jim Palmer  
Chief Executive  
6 October 2020



Jeff Millward  
Manager Finance & Business Support  
6 October 2020

# Our Purpose

The Council's purpose is to make Waimakariri a great place to be, in partnership with our communities guided by our outcomes, actioned through the following roles:

1. As a service provider;
2. As a funder of activities by others;
3. As an advocate on behalf of our community;
4. As a regulator under legislation.



# Community Outcomes

**Community Outcomes describe how Waimakariri District Council aims to achieve meeting the current and future needs of our communities with good-quality local infrastructure, providing local public services and performance of regulatory functions.**

Community outcomes set the direction for our Long Term Plan (LTP) and all activities included in the LTP that the Council undertakes contribute towards achieving these outcomes. The key groups of activities that contribute to each outcome are displayed.

**The Local Government Act 2002 requires Council to promote the following four Community Wellbeings in the present and for the future. Each Community Outcome is associated with one or more Wellbeings.**



**Social  
Wellbeing**



**Economic  
Wellbeing**



**Environmental  
Wellbeing**



**Cultural  
Wellbeing**

## GOVERNANCE



**Effect is given to the principles of the Treaty of Waitangi**

- The Council in partnership with Te Ngāi Tūāhuriri Rūnanga, continue to build our relationship through mutual understanding and shared responsibilities. <sup>1 2 3 4</sup>



**There are wide ranging opportunities for people to contribute to the decision making that effects our District**

- The Council makes information about its plans and activities readily available. <sup>1,3</sup>
- The Council takes account of the views across the community including mana whenua. <sup>1,3</sup>
- The Council makes known its views on significant proposals by others affecting the District's wellbeing. <sup>3</sup>
- Opportunities for collaboration and partnerships are actively pursued. <sup>1 2 3 4</sup>

## ENVIRONMENT



### There is a safe environment for all

- Harm to people from natural and man-made hazards is minimised. <sup>1,2,3,4</sup>
- Our District has the capacity and resilience to quickly recover from natural disasters and adapt to the effects of climate change. <sup>1,2,3,4</sup>
- Crime, injury and harm from road crashes, gambling, and alcohol abuse are minimised. <sup>1,3,4</sup>
- Our District is well served by emergency services and volunteers are encouraged. <sup>1,3</sup>



### There is a healthy and sustainable environment for all

- Harm to the environment from the impacts of land use, Use of water resources and air emissions is minimised. <sup>1,3,4</sup>
- Cultural values relating to water are acknowledged and respected. <sup>3,4</sup>
- The demand for water is kept to a sustainable level. <sup>1,4</sup>
- Harm to the environment from the spread of contaminants into ground water and surface water is minimised. <sup>3,4</sup>
- The impacts from land use activities are usually only short term and/or seasonal. <sup>3,4</sup>
- Soils are protected from erosion and unsustainable land use practices. <sup>1,3,4</sup>

## PLACES & SPACES



### **There are areas of significant indigenous vegetation and habitats for indigenous fauna**

- Conservation and restoration of significant areas of vegetation and/or habitats is encouraged. <sup>1,2,3,4</sup>



### **The community's cultures, arts and heritage are conserved and celebrated**

- Mana whenua are acknowledged and respected. <sup>1,3</sup>
- All cultures are acknowledged, respected and welcomed in the District.
- Heritage buildings and sites are protected and the cultural heritage links with our past are preserved. <sup>1,2,3,4</sup>
- There are wide-ranging opportunities to participate in arts and cultural activities. <sup>1,2,3</sup>



### **Public spaces and facilities are plentiful, accessible and high quality**

- People enjoy clean water at our beaches, rivers and lakes. <sup>3,4</sup>
- There is a wide variety of public places and spaces to meet people's needs. <sup>1,2,3,4</sup>
- There are wide-ranging opportunities for people to enjoy the outdoors. <sup>1,3</sup>
- The accessibility of community and recreation facilities meets the changing needs of our community. <sup>1,2,3,4</sup>



### **The distinctive character of our takiwā - towns, villages and rural areas is maintained**

- The centres of our towns are safe, convenient and attractive places to visit and do business. <sup>1,2,3,4</sup>
- Our rural areas retain their amenity and character. <sup>3,4</sup>



### **People are friendly and caring, creating a strong sense of community in our District**

- There are wide-ranging opportunities for people of different ages, abilities and cultures to participate in community life and recreational activities. <sup>1,2,3</sup>

## SERVICES



### Transport is accessible, convenient, reliable and sustainable

- The standard of our District's roads is keeping pace with increasing traffic numbers.<sup>1,3,4</sup>
- Communities in our District are well linked with each other and Christchurch is readily accessible by a range of transport modes.<sup>1,3</sup>
- Public transport serves our District effectively.<sup>1,3</sup>
- Opportunities to increase the occupancy of commuter vehicles is actively encouraged.<sup>3</sup>



### Core utility services are provided in a timely and sustainable manner

- Harm to the environment from sewage and stormwater discharges is minimised.<sup>1,4</sup>
- Council sewerage and water supply schemes, and drainage and waste collection services are provided to a high standard.<sup>1,4</sup>
- Waste recycling and re-use of solid waste is encouraged and residues are managed so that they minimise harm to the environment.<sup>1,3,4</sup>
- Renewable energy technologies and their efficient use is encouraged.<sup>1,3</sup>
- High-speed telecommunications services are readily available across the District.<sup>1,3</sup>



### Our community's needs for health and social services are met

- Our people are supported by a wide range of health services that are available and accessible in our District.<sup>3</sup>
- Participation in community-based support and services is acknowledged and encouraged.<sup>2,3</sup>
- Housing is available to match the changing needs and aspirations of our community.<sup>1,3,4</sup>



### People have wide-ranging opportunities for learning and being informed

- Our educational facilities and libraries are well resourced and have the capacity to manage and respond to changing demographics.<sup>1,3</sup>
- Our people are easily able to get the information they need.<sup>1,2,3</sup>



### Businesses in the District are diverse, adaptable and growing

- There are growing numbers of businesses and employment opportunities in our District.<sup>2,3,4</sup>
- There are sufficient and appropriate places where businesses are able to set up in our District.<sup>3,4</sup>

# Overall Service Performance

Non-financial performance measures have set targets to assess things like responsiveness, health and safety, timeliness and legislative compliance. They also link to and demonstrate how the activities the Council undertakes contribute to outcomes sought by the community.

Overall the results for the 2019/2020 financial year show 73 per cent of all measures achieved, this is a decrease of 2 percent on 2018/2019.

Some of the performance measures in the 2019/20 financial year have been impacted by the response to COVID-19. This has included the cancellation of the Annual Hui with the local Rūnanga scheduled for April 2020, as well as the closing of libraries and aquatic facilities for extended periods in the first half of the 2020 calendar year. Surveys of the users of libraries and aquatic facilities were interrupted during this time, and so the response to user surveys, and the resultant performance measures, are not comparable to previous years.

## Measures that were not met

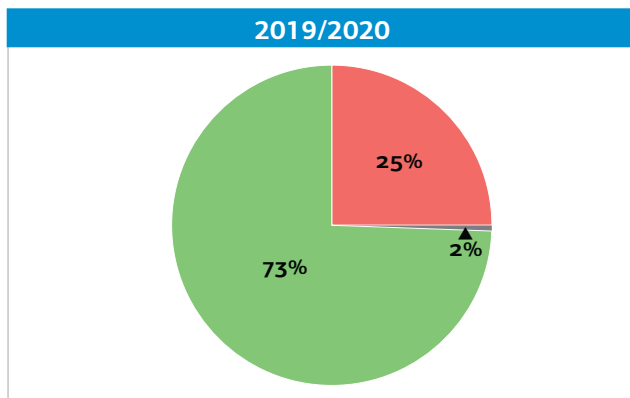
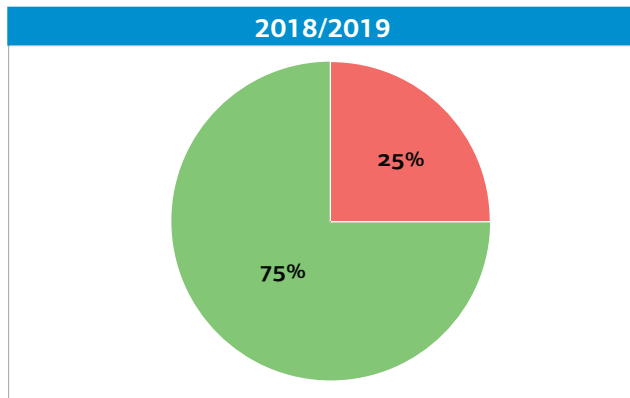
- Governance
  - Quarterly Rūnanga Executive Meetings with Council staff (2/4)
  - Annual Hui was not held
  - Percentage of Council, Committee and Community Board meetings held per quarter (82.75% with a target of 100%)
- District Development
  - Supply of land identified for urban residential use (228ha with a target of 250ha)
  - Number of Land Use Consents audited per annum (156 with a target of 200)

- Water Supply and Quality
  - Safety of drinking water (11/14 schemes compliant)
  - One event where water was not available for more than eight hours
- Stockwater
  - Three water outages exceeded 24 hours
- Stormwater drainage
  - Rural drainage areas requests for drain cleaning responded to within five days, 93% (245/264).
  - Service requests responded to within five working days, 92% (359/389)
  - Water race advisory group meetings, 11/15
- Recreation
  - Annual satisfaction survey of the sports grounds
  - Annual satisfaction survey of meeting and performance spaces
  - Biannual survey of Aquatic Facilities.
- Library services
  - Number of annual visits per person, 6.78 with a target of 7.5
  - Annual customer satisfaction survey
- Community Development
  - Facilitation of local collaborative networks
- Red Zone Regeneration
  - Recreation and Ecological Linkages.
  - Road Improvements
  - Sports fields and changing facilities

## Measures that almost achieved target

- District Development - Percentage of resource consents issued within statutory timeframes (98.9% with a target of 100%)
- Roads and Footpaths - Percentage of the sealed road network that is resurfaced (4.45% with a target of 5%)
- Water Supply and Quality - Percentage of real water loss from the networked reticulation system based on 240 litres per connection per day (26% with a target of 22%)
- Stockwater – Percentage of service requests responded to within 48 hours (98% with a target of 100%).
- Environmental Health Services - Percentage of all licensed alcohol premises inspected at least once per annum (90% with a target of 95%)
- Building Services – Percentage of Code Compliance Certificates issued within the Statutory 20 days (99% with a target of 100%)
- Property Management - Percentage of Pensioner and Community Housing occupancy per annum (96.69% with a target of 97%).

## Performance results



■ = Met or exceeded target

■ = Not met target

■ = Two projects, not due for completion until 2022 and 2024 respectively

Of the 111 measures, 73% (81) were completed or met, with 25% (28) not being met. Of the measures not met, there were 7 (or 6% of the total measures) within 5% of the measure being met.

Two other projects (2% of the total measures) are not due for completion until 2022 and 2024 respectively.



# Service Delivery

## **Community Leadership**

- Governance
- Māori Capacity
- District Development

## **Infrastructure Services**

- Roads and Footpaths
- Water Supply
- Wastewater
- Stormwater Drainage
- Refuse and Recycling

## **Community Services**

- Recreation
- Libraries and Museums
- Community Protection
- Community Development

## **Property Management**

## **Earthquake Recovery and Regeneration**

## **Council Controlled Organisations**

- Enterprise North Canterbury
- Te Kōhaka o Tūhaitara Trust
- Transwaste Canterbury Limited

# Governance

Community involvement in decision making elevates the Council's accountability to the community and enhances lwi relationships.

## Community Outcomes

### GOVERNANCE



Effect is given to the principles of the Treaty of Waitangi.



There are wide ranging opportunities for people to contribute to the decision making that effects our District.

## What we provide

The Council provides systems for making decisions for the overall benefit of the community, for both current and future generations, and supports:

- The decision making process
- Monitoring of performance
- The functions of the Community Boards for: Kaiapoi-Tuahiwi, Oxford-Ohoka, Rangiora-Ashley and Woodend-Sefton
- The ways in which the community can have input into the Council's decisions
- Representation of the community's interests
- The relationship between Māori and the Council.

## Why we do it

The Council has a responsibility to provide community leadership, make decisions and involve the community in decision-making. Council also has a responsibility to ensure that it complies with its Revenue & Financing Policy, Rating Policy and Generally Accepted Accounting Practices (GAAP) as indicated through the Council's Annual Report. The Council is accountable to the community to disclose its major levels of service and expenditure.

## What we did

### Elections

The 12 October 2019 elections saw a total of 52 candidates contend for 35 positions. Nine people contested the Mayoralty due to the retirement of Mayor Ayers.

### Meetings

- Nineteen Council meetings were held, including Long Term Plan budget meetings, hearings and deliberation days.
- Twenty-two Standing Committee meetings were held of Audit & Risk, Utilities & Roading, Community & Recreation and District Planning & Regulation.
- Thirty-five community board meetings were held with the four boards being Kaiapoi-Tuahiwi, Oxford-Ohoka, Rangiora-Ashley and Woodend-Sefton.

Several scheduled committee and board meetings were cancelled due to COVID-19 lockdown and Alert Level restrictions in April and May. Several informal briefings held remotely via Zoom with Board members to keep them informed and regular weekly contact was maintained with all members.

The team also provided minute taking and procedural advice for no less than thirty formal meetings that meet less regularly, including the Waimakariri Water Zone Committee, District Licensing Committee, Passchendaele Trust, Waimakariri Road Safety Committee, Enterprise North Canterbury Board, Youth Council, Bylaw Hearings and deliberations.

A number of elected member briefings and informal meetings, training and conferences are also coordinated by the Governance Team.

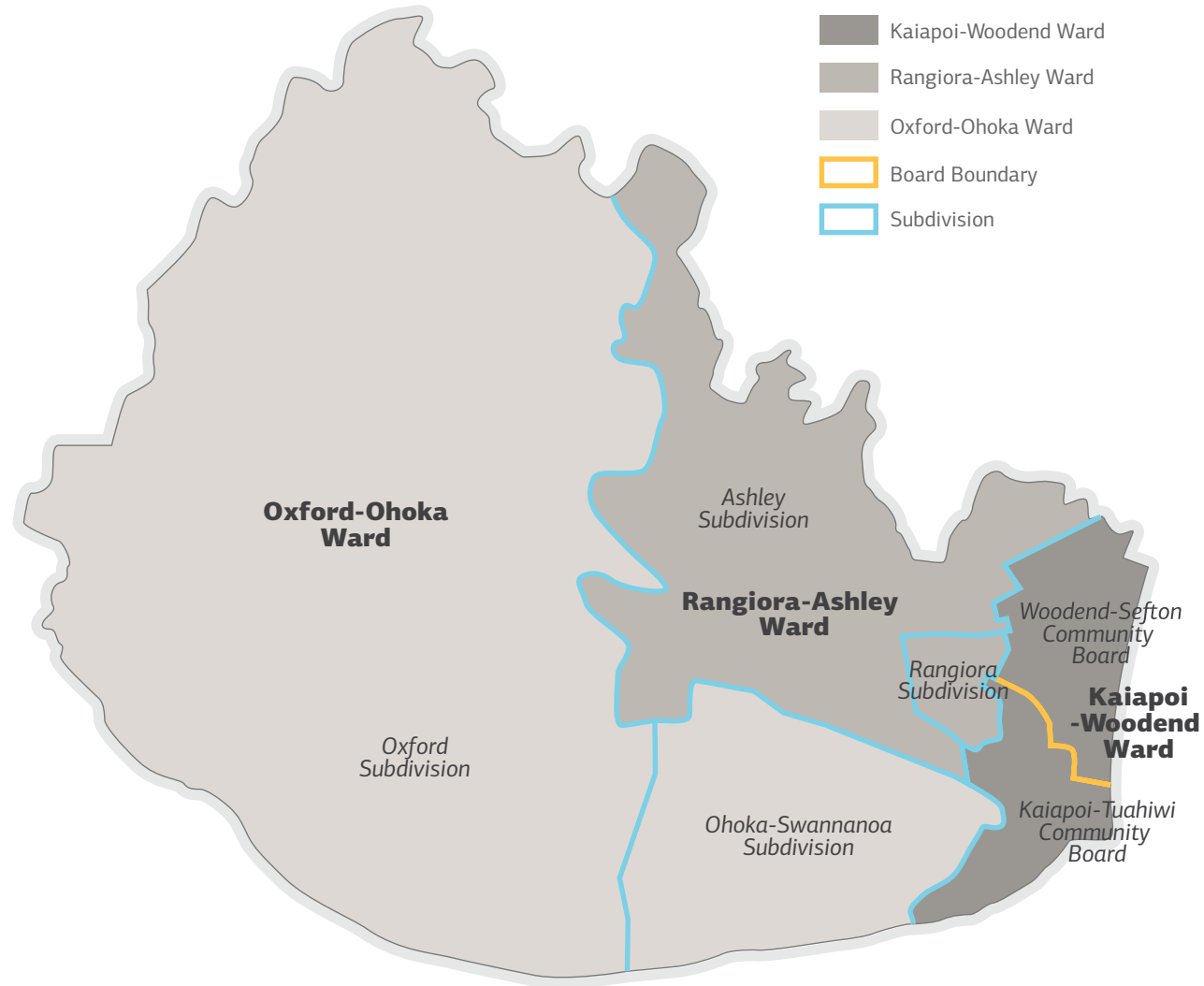
The Mayor formally welcomed 167 new citizens through six Citizenship Ceremonies. Nationalities ranged from British and South African to Samoan, Irish, Dutch, American, Czech, Thai, Russian, Canadian, Chinese, French, Tongan, Argentinian, Fijian, Nigerian, Malaysian, Sri Lankan and Australian.

Twenty seven people were acknowledged with a Community Service Award during 2019/20.

## Significant negative effects on the local community

There are none.

## Waimakariri District Map



# Māori Capacity

## Continued development of Māori Capacity to contribute to decision making process of the Council.

The Council in partnership with Te Ngāi Tūāhuriri Rūnanga, continue to build their relationship through mutual understanding, on-going discussion and consultation on relevant issues as set out in the Memorandum of Understanding (MOU) between Te Ngāi Tūāhuriri Rūnanga and the Council, signed in 2003 and reviewed in December 2012.

### Shared Decision-Making

Opportunity for active involvement in shared decision-making includes an annual Hui between the Council and Te Ngāi Tūāhuriri Rūnanga, where possible joint ventures or shared projects are discussed and matters for Council consideration in developing its Long Term and Annual Plans. However the Annual Hui scheduled for April 2020 was cancelled due to the response to the COVID-19 pandemic.

There is continued Council representation and dialogue at Te Ngāi Tūāhuriri Rūnanga meetings so that the Rūnanga can contribute to issues before the Council, like Resource Consents and Plan Changes, and hear about Council projects and developments that are of interest to them.

Te Ngai Tuahuriri Rūnanga and Council established the Mahi Tahi Joint Development Committee in 2019 to share decision-making about mutual issues that impact both organisations. The Mahi Tahi Joint Development Committee has three representatives from Te Ngai Tuahuriri Rūnanga and three Councilors.

### Consultation

To facilitate consultation, Te Ngāi Tūāhuriri Rūnanga liaise with Council staff at bi-monthly forums, participate in statutory and non-statutory consultation processes and provide advice and guidance on resource management matters of significance to the hapū and whanau of Ngāi Tūāhuriri.

### Hearings and Pre-Hearing Meetings

Mana whenua are acknowledged in hearings and pre-hearings and the Council encourage pre-hearings with Te Ngāi Tūāhuriri Rūnanga before resource consent and plan change/variation hearings to address issues of concern use of venues and provision for tikanga Māori.

At hearings recognition and provision for tikanga Māori and te reo Māori, is provided for where appropriate, and information considered sensitive and confidential by Mana whenua is protected.

### Other Relationships

The Council continues to work directly with the Mana Waitaha Trust, authorised by Te Ngāi Tūāhuriri Rūnanga to engage with the Council on behalf of descendant land owners in relation to the residential development of Māori Reserve 873.

## Governance - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
IWI RELATIONSHIPS					
<b>Effect is given to the principles of the Treaty of Waitangi</b>	Ongoing discussion and consultation with Te Ngāi Tūāhuriri Rūnanga on relevant issues as set out in the Memorandum of Understanding.	Rūnanga Executive meetings with Council staff held each quarter.	At least 1 meeting.	<b>Achieved</b> There have been five meetings held between WDC staff and the Rūnanga in the financial year	<b>Not achieved</b> Due to COVID-19 meetings were not held during the last two quarters of the financial year.
		Rūnanga/Council Hui held.	Hui held annually.	<b>Achieved</b> Annual Hui held with the Rūnanga in May 2019.	<b>Not achieved</b> Due to COVID-19 the Annual Hui was not held.
COUNCIL’S ACCOUNTABILITY TO THE COMMUNITY					
<b>There are wide ranging opportunities for people to contribute to the decision making that effects our District.</b>	Recognising and responding to community requests for official information under the <i>Local Government Official Information and Meetings Act (LGOIMA) 1987</i> .	The percentage of Land Information Memorandum (LIM) applications issued within 10 working days.	100%	<b>Achieved</b> 100% 1,982 LIMs issued (average three days to issue).	<b>Achieved</b> 100% 876 LIMs issued (average four days to issue).
	Public access is provided to Council decision-making.	Percentage of Council agenda items of business that are open to the public.	At least 90%.	<b>Achieved</b> 91.43% of items of business were conducted in open meetings of the Council, committees and Community Boards during the year.	<b>Achieved</b> 92.75% of Council agenda items of business were open to the public during the year.
	Accountability to the Community is maintained through decisions reflected in Council’s strategic documents.	The Long Term Plan (LTP) and Annual Plan is adopted by Council within the legislative timeframe.	Adopted by 30 June.	<b>Achieved</b> Annual Plan was adopted on 18 June 2019.	<b>Achieved</b> Annual Plan was adopted on 16 June 2020.

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
	Accountability to the community is maintained through decisions reflected in Council's strategic performance documents.	The Annual Report and Summary is adopted by Council within the legislative timeframe.	Adopted by 31 October.	<b>Achieved</b> The Annual report was adopted on 16 October 2018.	<b>Achieved</b> The Annual report was adopted by Council on 8 October 2019.
		The Annual Report and Summary is adopted by Council with an unmodified audit opinion.	Unmodified Opinion issued.	<b>Achieved</b> The Annual Report was adopted on 16 October 2018 with an unmodified opinion.	<b>Achieved</b> The Annual Report was adopted on 8 October 2019 with an unmodified opinion.
COMMUNITY INVOLVEMENT IN DECISION-MAKING					
<b><i>There are wide ranging opportunities for people to contribute to the decision making that effects our District.</i></b>	Maintaining Council, Committees and Community Boards as opportunities for community input into decision making.	Percentage of scheduled Council, Standing Committee, Community Board and Ward Advisory Board meetings held per quarter.	100%	<b>Not achieved</b> 96.5% of scheduled meetings were held during the year. Some committee meetings were cancelled during the year due to no decision making business to be considered. In all cases these meetings have been replaced with briefngs, for the committee to be provided information and have discussion on various matters.	<b>Not achieved</b> 82.75% of scheduled meetings were held during the year.  COVID-19 impacted on scheduled meetings being held.

## Governance - Funding Impact Statement for 2019/20

	2019 Long Term Plan	2020 Long Term Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	2,145	2,210	1,860
Targeted rates	569	579	672
Subsidies and grants for operating purposes	-	-	2
Fees and charges	-	-	139
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	15	15	-
<b>TOTAL OPERATING FUNDING</b>	<b>2,729</b>	<b>2,804</b>	<b>2,673</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,183	2,244	2,300
Finance costs	-	-	-
Internal charges and overheads applied	546	560	567
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>2,729</b>	<b>2,804</b>	<b>2,867</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>-</b>	<b>-</b>	<b>(194)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	2
Increase (decrease) in reserves	-	-	(196)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>(194)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>194</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# District Development

We continue to develop a planned response to district and population growth.

## Community Outcomes

### SERVICES



Our community's needs for health and social services are met.



Businesses in the District are diverse, adaptable and growing.

### ENVIRONMENT



There is a healthy and sustainable environment for all.

### PLACES & SPACES



The distinctive character of our takiwā - towns, villages and rural areas is maintained.

## What we provide

The District Development activity provides various services that enable the Council to plan for land uses and respond to changes to the patterns of development in the District as a result of population growth.

To help deliver this activity the Council is required to have a District Plan prepared under the *Resource Management Act 1991*. A District Plan explains how the Council will manage the effects of land use on the environment and contains objectives, policies and rules that set out to address resource management issues.

This group of activities has a focus on sustainable development principles and opportunities.

### Planning

#### Resource Consents

The Plan Implementation Unit provides a compliance and assessment service to ensure the subdivision and building environment throughout the District accords with the environmental outcomes envisioned by the Waimakariri District Plan.

Guidance is also provided to assist customers through the resource consent and private plan change process (see district development).

Assessment of resource management applications and resource consent monitoring is needed to meet the requirements of the *Resource Management Act 1991*.

## Communications and Engagement

Throughout the District Plan Review there has been an on-going programme on targeted and general communications and engagement to a variety of stakeholders and stakeholder groups. Engagement opportunities have been aligned with topic and chapters to ensure the Council review is aligned with community desires and expectations. Each engagement opportunity has been marketed through traditional and social media with engagement taking place at in-person events as well as online.

### Policy and Strategy

The Policy and Strategy Unit is responsible for innovative thinking to maintain and improve Council's accountability plans, reports, corporate policies and strategies, as well as assess trends and community aspirations that impinge on the delivery of local government services in the District. The team's purpose is to support the organisation achieve its purpose through:

- Communicating with influence
- Championing continuous improvement
- Providing creative thought-leadership
- Demonstrating excellence in policy processes
- Knowing our communities.

This is delivered via five distinct work streams set out in this Business Plan:

1. Corporate planning
2. Strategy development and implementation
3. External relationships
4. Policy development and implementation
5. Monitoring, evaluation and research.

### Why we do it

- To promote sustainable management in the District and to manage growth.
- To manage any adverse effects of development and maintain a quality environment for residents.
- To coordinate and facilitate economic development and investment in the District.
- To plan and cater for growth to ensure the timely, effective and efficient coordination and provision of infrastructure investment.
- To provide thorough, accurate and responsive policy advice and monitoring to inform the district development and sustainable management planning functions.

### Planning

#### Resource Consents

- To manage any adverse effects of development and maintain a quality environment for residents.
- To plan and cater for growth to ensure the timely, effective and efficient coordination and provision of infrastructure investment.

### What we did

#### Greater Christchurch 2050

Greater Christchurch 2050 scoping and preparation was undertaken by the Greater Christchurch Partners. It responds to a number of identified future outcomes and seeks to develop a new and revised strategic framework for decision making over a number of areas.

#### Rural Residential Strategy and Structure Planning

Implementation of the adopted Rural Residential Strategy occurred during the year including engagement with landowners by providing assistance with development needs, leading into the District Plan Review process. Structure Plan development for new urban areas in Kaiapoi and Rangiora commenced, following on from the earlier adoption of Our Space being a review of the Greater Christchurch Urban Development Strategy (UDS).

#### District Plan Review

This review progressed through the year in terms of drafting the necessary chapters, provisions and planning maps. This review is under the Resource Management Act 1991 and has been progressed with the Council's District Planning and Regulation Committee. Community engagement and stakeholder engagement occurred across a number of areas including natural hazards, coastal environment and natural features and landscapes.

### Planning

#### Resource Consents

Continuation of the Landmarks heritage celebration programme.

### Work Programme

#### Resource Consents

- The Plan Implementation Unit is currently identifying opportunities for greater use of 'e-services' for resource management administration.
- Continuing the processing of resource consents for subdivision and land use development.
- Preparing for implementation of the Waimakariri District Plan review.

### The assets we look after

#### Resource Consents

There are no significant assets managed by the Plan Implementation Unit under the resource management programme.

### What's changed

#### District E-Plan

The District Plan E-Plan saw its first year of operation. This is an on-line version of the District Plan that makes the Plan more accessible to users and will be used to notify the reviewed District Plan.

### Significant negative effects on the local community

Any potential for significant negative effects on the local community should be foreshadowed and minimised by effective monitoring of resource management outcomes.

## District Development - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
PROVISION OF LAND IDENTIFIED FOR DEVELOPMENT					
<b>Our community's needs for health and social services are met.</b>  <b>Businesses in the District are diverse, adaptable and growing.</b>	Maintaining a strategic approach to district development when implementing Resource Management and Local Government Act responsibilities so that there is a pool of developable housing and business land for which Council planning and servicing responsibilities have been undertaken.	Supply of land identified for urban residential and business use in relevant plans and policies.	Future provision for at least five years supply of land based on recent uptake rates:		
			<b>Residential:</b> 250ha or 3,000 lots based on a net density of 10 households per hectare.	<b>Achieved</b> Overall there is 266ha of vacant residential land. Of which, 31996 potential lots are available for residential development.	<b>Not achieved</b> Overall there is 228ha of vacant residential land. Of which, 2,740 potential lots are available for residential development.
			<b>Business:</b> 50ha.	<b>Achieved</b> There is 87ha of vacant business land.	<b>Achieved</b> There is 87ha of vacant business land.
MANAGING EFFECTS OF DEVELOPMENT ON THE ENVIRONMENT					
<b>There is a healthy and sustainable environment for all.</b>	Responding to plan changes in a timely manner.	The percentage of plan changes responded to in accordance with statutory timeframes.	100%	<b>Achieved</b> One plan change in process. There is no timeframe until the plan change is notified.	<b>Achieved</b> All plan changes currently within statutory timeframes.
	Responding to resource consents applications in a timely manner.	The percentage of resource consents issued within statutory timeframes.	100%	<b>Not achieved</b> 99.70% of resource consents processed within statutory timeframes.	<b>Not achieved</b> 98.90% of resource consents processed within statutory timeframes.
	On-going compliance monitoring with consent conditions.	The number of Land Use Consents (LUCs) audited per annum.	200	<b>Achieved</b> 280 consents were audited for the year.	<b>Not achieved</b> All LUC's issued are reviewed, not all need to be audited.

## District Development - Funding Impact Statement for 2019/20

	2019 Long Term Plan	2020 Long Term Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	3,798	4,092	3,409
Targeted Rates	162	165	169
Subsidies and grants for operating purposes	-	-	1
Fees and charges	634	635	1,145
Internal charges and overheads recovered	1,547	1,617	1,600
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>6,141</b>	<b>6,509</b>	<b>6,324</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	6,122	6,432	7,488
Finance costs	44	41	90
Internal charges and overheads applied	570	586	258
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>6,736</b>	<b>7,059</b>	<b>7,836</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(595)</b>	<b>(550)</b>	<b>(1,512)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	750	806	886
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>750</b>	<b>806</b>	<b>886</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	155	256	(626)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>155</b>	<b>256</b>	<b>(626)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>595</b>	<b>550</b>	<b>1,512</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# Roads and Footpaths

The provision of an effective and efficient road and transport system is key to providing a high quality living environment.

## Community Outcomes

### ENVIRONMENT



There is a safe environment for all.



Transport is accessible, convenient, reliable and sustainable.

## What we provide

The planning, operations, maintenance, development and improvements to the transport network so that it is safe, integrated, responsive, sustainable and affordable. The Council provides, maintains and renews sealed and unsealed roads, bridges and culverts, footpaths, on and off road cycleways, bus stops, seats and shelters to enable people to move around for employment, recreation, shopping, social activities and business purposes. It also provides road signs, markings and street lighting to ensure that travel is safe and convenient. The Council improves the road network to meet changing needs and develops plans to ensure the road network is able to cater for future growth.

## Why we do it

Roads and footpaths provide people with access to employment, services, education and recreation, as well as facilitating movement of goods to support the local economy. The road corridor also provides access for critical services such as power, telecommunications, water supply and waste disposal.

## The assets we look after

As at 1 July 2020, the network comprised approximately 970km of sealed roads, 585km of unsealed roads, 288 bridges, 359km of footpaths, 18km of on & off road cycleways, streetlights, traffic signs and bus stops including seats and shelters to support the passenger transport system. 99.4% of urban roads and 55.7% of rural roads are sealed.

The total value of our roading assets (excluding land) is \$950.6m as at 30 June 2020.

## What we did

The road maintenance and renewal budget is aligned to the NZTA approved budget and is fixed for three years. 2019/20 was the second year of the three-year funding cycle. Funding includes a number of new projects up to \$1m, as well as ongoing maintenance and renewal work across the roading network.

Maintenance and renewals included the removal of old dish channels, replacement of old footpaths, of

new footpaths and the resealing of roads. In 2019/20 a total of 770m of new footpaths were constructed around the district, 634m of dish channel was replaced with new kerb and channel and 43km of roads were resurfaced and 2.6km of pavement was reconstructed.

Other notable work included the new guardrail on Ashley Gorge Road and a box culvert extension on Upper Sefton Road. Northern side of Oxford Road has been upgraded including the installation of kerb & channel and a new footpath. Two new bus shelters were installed.

Walking & Cycling connections are being designed and tendered.

## Notable major projects included:

### Pentecost Road

Upgrade of the western side of the road in conjunction with the new school development.

### Seal Extension

A seal extension was undertaken in partnership with the residents on Browns Road & North Eyre Road, with the length of sealed surface being 1.89km. This was completed in March 2020. There is a safe environment for all. Transport is accessible, convenient, reliable and sustainable.

### **Regeneration Area Works**

2019/20 has seen the reconstruction of Charles Street, Jollie Street and Cass Street. This is the last of the work associated with rebuilding roads in the regeneration area.

### **Significant negative effects on the local community**

- Increasing traffic volumes could impact on noise, result in delays and unreliable travel times during peak periods, more road faults and road safety issues.
- Dust from unsealed roads could impact negatively on social amenity and air quality
- Contaminants from road surfaces entering natural waterways may have adverse effects on water quality.

## Roads and Footpaths - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b><i>There is a safe environment for all.</i></b>	The road network is increasingly free of fatal and serious injury crashes.	<i>* The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.</i>	Reduction in fatalities and serious injury crashes.	<b>Achieved</b> There was one less fatal crash and six fewer serious injury crashes on Waimakariri local roads for the whole of 2018/19 financial year compared with 2017/18.	<b>Achieved</b> Six fewer than last year. There were three fatalities and 12 crashes resulting in serious injury in the 2019-2020 financial year compared to two fatalities and 19 serious crashes in the previous year.
<b><i>Transport is accessible, reliable and sustainable.</i></b>	Sealed roads provide a level of comfort that is appropriate to the road type.	<i>* The average quality of ride on a sealed road network, measured by smooth travel exposure.</i>	95% for rural roads.	<b>Achieved</b> 98% The latest survey showed a further increase in the rural road surface condition.	<b>Achieved</b> 98%
			75% for urban roads.	<b>Achieved</b> 81% The result for urban road surface remains above the target.	<b>Achieved</b> 80%
	Optimised programmes are delivered that are affordable and at a cost so that service productivity is improving.	<i>* The percentage of the sealed local road network that is resurfaced.</i>	5%	<b>Achieved</b> 6%	<b>Not achieved</b> 4.45% As roads do not deteriorate evenly some years it may not be necessary to resurface 5%.

Note: \* Any performance measures in italics indicate a mandatory performance measure.

## Roads and Footpaths - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
	Footpaths are safe, comfortable and convenient.	<i>* The percentage of footpath that falls within the level of service or service standard for the condition of footpaths.</i>	95%	<b>Achieved</b> 98.70% New footpaths continue to be added, and old ones rebuilt during the year. However other footpaths are only resurveyed three yearly prior to the Asset Management Plan preparation, hence we would expect to see this as an improving statistic during the three year cycle. The next survey is due early 2020 and will provide an updated view of the network condition.	<b>Achieved</b> 99%
	Requests for service will be responded to in a prompt and timely manner.	<i>* The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards.</i>	95%	<b>Achieved</b> 97.10%	<b>Achieved</b> 96.40%
	Unsealed roads provide a level of comfort that is appropriate to the road type.	The percentage of unsealed roads that carry more than 200 vehicles per day.	No more than 5%.	<b>Achieved</b> 0.80% or 4.8km	<b>Achieved</b> 0.91% or 5.35km

## Roads and Footpaths - Funding Impact Statement for 2019/20

	2019 Long Term Plan	2020 Long Term Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	142
Targeted Rates	11,210	11,823	11,261
Subsidies and grants for operating purposes	2,690	2,930	3,081
Fees and charges	145	149	376
Internal charges and overheads recovered	214	275	-
Local authorities fuel tax, fines, infringement fees, and other receipts	307	313	291
<b>TOTAL OPERATING FUNDING</b>	<b>14,566</b>	<b>15,490</b>	<b>15,151</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	5,867	6,210	7,534
Finance costs	1,652	1,757	784
Internal charges and overheads applied	2,437	2,368	1,723
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>9,956</b>	<b>10,335</b>	<b>10,041</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>4,610</b>	<b>5,155</b>	<b>5,110</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	3,449	5,550	2,917
Development and financial contributions	2,268	2,887	1,519
Increase (decrease) in debt	2,965	766	533
Gross Proceeds from sale of assets	-	-	1,404
Lump sum contributions	-	-	-
Other dedicated funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>8,682</b>	<b>9,203</b>	<b>6,373</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	4,788	11,975	1,315
- to improve the level of service	764	678	1,521
- to replace existing assets	5,694	5,598	4,811
Increase (decrease) in reserves	2,046	(3,892)	3,836
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>13,292</b>	<b>14,359</b>	<b>11,483</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(4,610)</b>	<b>(5,155)</b>	<b>(5,110)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



# Water Supply

The Waimakariri District Council operates 14 water supply schemes supplying water to over 18,000 properties.

## Community Outcomes

### ENVIRONMENT



There is a safe environment for all.



There is a healthy and sustainable environment for all.

### SERVICES



Core utility services are provided in a timely and sustainable manner.

## What we provide

### Drinking Water

The Council provides reticulated water supplies for about 80% of the District's population from 14 District schemes.

The majority of schemes are supplied with water from a public well or well field. All schemes are managed through Activity Management Plans and Water Safety Plans and are operated in accordance with the resource consent conditions.

The two main types of supplies are on-demand (supplying urban areas) and restricted (supplying rural and rural-residential areas).

#### On-Demand Water Schemes

- Rangiora
- Kaiapoi, including Pines/Kairaki
- Woodend-Pegasus
- Waikuku Beach
- Cust
- Oxford Urban

#### Restricted Water Schemes

- Ohoka
- Garrymere
- Poyntzs Road
- Oxford Rural No. 1
- Oxford Rural No. 2
- Summerhill
- Mandeville-Fernside
- West Eyreton

Most of the on-demand schemes also contain some fully restricted connections.

Properties not connected to one of the Council's water supplies generally use private wells to obtain their drinking water. Properties in the Ashley/Loburn/Sefton areas are connected to the Ashley Rural Water Supply scheme administered by the Hurunui District Council.

Table A summarises the status of the existing supplies and the programme to upgrade all supplies to comply with the Drinking Water Standards for New Zealand (DWSNZ). This is a requirement under the *Health (Drinking-water) Amendment Act*.

**TABLE A - COMPLIANCE OF SCHEMES WITH DRINKING-WATER STANDARDS FOR NEW ZEALAND**

Water Scheme	Compliant with the Drinking Water Standards? (Yes/No)		Proposed Upgrade Year (Construction)
	Bacterial Compliant	Protozoal Compliant	
Rangiora	Yes	Yes	N/A
Kaipoi	Yes	Yes	N/A
Woodend-Pegasus	Yes	Yes	N/A
Waikuku Beach	Yes	Yes	N/A
Cust	Yes	Yes	N/A
Oxford Urban	Yes	Yes	N/A
Ohoka	Yes	Yes	N/A
Garrymere *	Yes	No	N/A
Poyntz Road +	Yes	No	2021
Oxford Rural No. 1	Yes	Yes	N/A
Oxford Rural No. 2	Yes	Yes	N/A
Summerhill	Yes	Yes	N/A
Mandeville-Fernside #	No	No	N/A
West Eyreton	Yes	Yes	N/A

**NOTE:** These results are provisional, pending the assessment of compliance by an independent Drinking-water Assessor.

\* The treatment plant upgrade for Garrymere was completed in June 2020 which will ensure the plant achieves protozoal compliance. This will be subject to final drinking-water assessor sign off, following submission of a Water Safety Plan for the scheme in the second half of 2020.

+ This is subject to the project being nominated for and receiving Stimulus funding from the Government, which was in the process of being prepared and assessed when this document was published. If the Stimulus funding is not received, the completion may be delayed in the order of 12 months to allow for additional consultation to take place.

# The Mandeville scheme was compliant with protozoal requirements for the full compliance year, with the exception of less than one day, when the primary source was out of service due to a pump failure. Protozoal compliance was therefore achieved for greater than 99% of the compliance period. In terms of bacterial compliance, a programmed sample was not taken, meaning that the minimum requirements for bacterial compliance were not met.

### Stockwater

The Council provides stockwater via an extensive water race system to a large portion of farmed land in the District, generally west of Rangiora, east of Oxford and between the Waimakariri and Ashley rivers.

The system is managed under contract by Waimakariri Irrigation Limited (WIL), who own and operate the irrigation scheme which is integrated with the stockwater race system. The system is operated by WIL in accordance with the water take resource consent conditions.

## Why we do it

### Water

Water is an essential need for individuals and stock. The Council provides sufficient quantities of potable water for domestic and commercial needs, public amenity and to enhance the health and wellbeing of the community.

### Stockwater

Council provides stockwater to enable livestock farming on dry land.

## The assets we look after

### Water

The physical assets we look after comprise wells, intakes, pumps, pipelines, reservoirs and buildings with a combined value in excess of \$193.9m, as at June 2020.

### Stockwater

The assets include an intake tunnel at Browns Rock southwest of Oxford, a main race channel, approximately 831km of open water races, culverts, siphons and numerous small structures associated with the network. The network provides Waimakariri River sourced water, supplemented by two small takes on the Cust River, to approximately 1700 properties.

## What we did

### Garrymere Water Supply Upgrade

The Garrymere water supply is a small public supply north of the Ashley River that required an upgrade to comply with the Drinking-water Standards for New Zealand. Following extensive consultation during the 2018/19 financial year, it was agreed that an upgrade was required by way of filtration and ultra-violet (UV) disinfection treatment equipment being installed at the existing treatment plant. This work was tendered and constructed within the 2019/20 financial year, and the upgraded plant has been operation since June 2020. A Water Safety Plan has been prepared and submitted to the Drinking-water Assessor outlining how the scheme is run, which is currently awaiting approval to confirm compliance of the new plant.

### Rangiora Water Supply 5th Bore

A fifth bore in the Smith Street borefield for the Rangiora water supply was commissioned in May 2020, and is now available for use. While the bore did not strike the same aquifer as the other four bores, it did strike a deeper source. The yield was not as great as achieved by the other four bores, however the well will still provide valuable additional capacity to supplement the primary bores either during a high demand period, or if there is an issue with the other wells.

### Water Supply Renewals and Pipe Upgrades

A number of water supply renewal were completed in the Rangiora, Kaiapoi, Mandeville, Oxford Urban and Oxford Rural No.1 schemes throughout the 2019/20 financial year. These were generally completed by the Council's Water Unit, with some projects that either were not able to be resourced or required specialist expertise put out to external tender. This work is part of Council's ongoing programme of renewing pipes that reach the end of their life.

### Kaiapoi Reservoir Strengthening and Sealing

Following structural assessments, strengthening and sealing works were completed on the two reservoirs for the Kaiapoi water supply. These reservoirs are located at the Peraki Street and Darnley Square water headworks, and have been designed to withstand future earthquake events, which improves the resilience of the supply. The opportunity was also taken to carry out sealing works on the reservoirs, to protect against the risk of contamination of the supply, to improve the overall safety

## Significant negative effects on the local community

There were no significant storm events during the 2019/20 financial year that had a negative effect on the community.

## Water Supply - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>WATER SUPPLY AND QUALITY</b>					
<b>There is a safe environment for all.</b>	<b>Safety of Drinking Water</b> All public water supplies comply with the Drinking Water Standards of New Zealand.	* <i>The extent to which drinking water complies with the drinking water standards for:</i> a) <i>Bacterial compliance.</i>	Fully compliant.	<b>Not Achieved</b> Some programmed samples were not taken on the correct date.	<b>Not achieved</b> All schemes had sampling undertaken, as required with the exception of one sample in July 2019. No presences of E. coli.
		b) <i>Protozoal compliance.</i>	Fully compliant.	<b>Not achieved</b> Garrymere, Poyntzs Road and Waikuku Beach not compliant. Poyntzs and Garrymere required capital projects, Waikuku Beach requires more documentation and analysis to prove compliance. Mandeville achieved compliance part way through the year, but not for the entire year.	<b>Not achieved</b> 11/14 schemes compliant. With the exception of Garrymere, Mandeville and Poyntzs Road all schemes are compliant. Garrymere had an upgrade completed at the end of June 2020. Mandeville was compliant for all but less than one day of the year when the primary source was unavailable due to a pump failure.
<b>Core utility services are provided in a timely, sustainable and affordable manner.</b>	<b>Maintenance of the Reticulation Network</b> All public water supplies are actively maintained to minimise the loss of water leakage.	* <i>The percentage of real water loss from the networked reticulation system based on 240 litres per connection per day.</i>	Less than 22%.	<b>Achieved</b> 21% for 2017/18 2018/19 analysis has not yet been completed.	<b>Not achieved</b> 26% Across the district there are unders and overs relative to the target, so there is no one particular reason. The most significant result is 26% for the Rangiora, the largest scheme.

Note: \* Any performance measures in italics indicate a mandatory performance measure.

## Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
	<b>Fault Response Times</b> All public water supplies are actively maintained to minimise the outage of water.	* The median response times to attend a call-out in response to a fault or unplanned interruption to the network reticulation system:			
		a) Attendance for urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site; and	a) Less than 60 minutes.	<b>Achieved</b> A median of 10 minutes.	<b>Achieved</b> A median of 14 minutes.
		b) Resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption; and	b) Less than 480 minutes.	<b>Achieved</b> A median of 117.6 minutes.	<b>Achieved</b> A median of 106 minutes.
		c) Attendance for non-urgent call-outs from the time that the local authority receives notification to the time that the service personnel confirm resolution of the fault or interruption; and	c) Less than 36 hours (2160 minutes).	<b>Achieved</b> A median of 20.65 hours.	<b>Achieved</b> A median of 22 hours.

## Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
		d) Resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.	d) Less than 48 hours (2,880 minutes).	<b>Achieved</b> A median of 24.69 hours.	<b>Achieved</b> A median of 26 hours.
<b>Core utility services are provided in a timely, sustainable and affordable manner</b>	<b>Fault Response Times</b> All public water supplies are actively maintained to minimise the outage of water.	Number of events that cause water not to be available to any connection for more than eight hours.	Nil	<b>Achieved</b> Nil.	<b>Not achieved</b> One event. A main burst that caused one business to be without water. The total loss of supply time was greater than eight hours. However the majority of time was overnight when the business was closed. The time that they were actually affected was approximately two hours.
<b>There is a healthy and sustainable environment for all.</b>	<b>Customer Satisfaction</b> All public water supplies are managed to an appropriate level of service.	The total number of complaints received about any of the following:	Less than five complaints per 1,000 connections to the networked reticulation system.	<b>Not achieved</b>	<b>Achieved</b>
		a) Drinking water clarity		31 complaints for year. 1.65 per 1,000 connections.	10 complaints for year. 0.5 per 1,000 connections.
		b) Drinking water taste		10 complaints for year. 0.53 per 1,000 connections.	11 complaints for year. 0.55 per 1,000 connections.
		c) Drinking water odour		Six complaints for year. 0.32 per 1,000 connections.	Four complaints for year. 0.2 per 1,000 connections.
		d) Drinking water pressure or flow.		35 complaints for year. 1.86 per 1,000 connections.	24 complaints for year. 1.2 per 1,000 connections.

## Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
	<b>Customer Satisfaction</b> All public water supplies are managed to an appropriate level of service.	e) <i>Continuity of supply and</i>		<b>Not achieved</b> 28 complaints for year. 1.49 per 1,000 connections.	<b>Achieved</b> Seven complaints for year. 0.35 per 1,000 connections.
		f) <i>Council's response to any of the above.</i>		Total number of complaints for the year was 110. This is equivalent to 5.85 complaints per 1,000 connections to the networked reticulation system.	<b>Achieved</b> Total number of complaints for the year was 56. This is equivalent to 2.8 complaints per 1,000 connections to the networked reticulation system.
	<b>Demand Management</b> All public water supplies are managed to ensure demand does not outstrip capacity (PM5).	* <i>The average consumption of drinking water per day per resident within the District.</i>	Less than 450 L/person/day.	<b>Achieved</b> 394 L/person/day.	<b>Achieved</b> 434 L/person/day.
<b>STOCKWATER</b>					
<b>There is a healthy and sustainable environment for all.</b>	<b>System Reliability</b> The stockwater race system is managed to an appropriate standard.	Number of water outages exceeding 24 hours in duration.	Nil.	<b>Not achieved</b> Two There have been two outages exceeding 24 hours this year. One related to issues in Downs Road in February and the other was the closure of a race due to an effluent spill in May.	<b>Not achieved</b> Three There were three outages exceeding 24 hours this financial year. They were related to: - prolonged spring floods which closed the river intake - bank collapse on race R3G - water race failure on R10A (Pattersons Intake)
		Percentage of service requests responded to within 48 hours.	100%	<b>Not achieved</b> 97.2%. 246 of the 253 service requests received during the year were responded to within 48 hours.	<b>Not achieved</b> 98%. 279 of the 286 service requests received during the year were responded to within 48 hours.

## Water Supply - Funding Impact Statement for 2019/20

	2019 Long Term Plan	2020 Long Term Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	93
Targeted Rates	7,093	7,640	7,550
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	105	108	139
Internal charges and overheads recovered	68	89	23
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>7,266</b>	<b>7,837</b>	<b>7,805</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,622	3,669	4,088
Finance costs	346	380	633
Internal charges and overheads applied	866	913	686
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>4,834</b>	<b>4,962</b>	<b>5,407</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>2,432</b>	<b>2,875</b>	<b>2,398</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	1,728	1,765	965
Increase (decrease) in debt	4,444	2,886	(380)
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>6,172</b>	<b>4,651</b>	<b>585</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	4,741	3,164	592
- to improve the level of service	1,185	1,375	1,572
- to replace existing assets	1,860	1,318	1,537
Increase (decrease) in reserves	818	1,668	(718)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>8,604</b>	<b>7,525</b>	<b>2,983</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(2,432)</b>	<b>(2,875)</b>	<b>(2,398)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# Wastewater

The Council is responsible for the collection, treatment and disposal of wastewater from 14 communities throughout the district.

## Community Outcomes

### SERVICES



Core utility services are provided in a timely and sustainable manner.

### ENVIRONMENT



There is a healthy and sustainable environment for all.

## What we provide

The Council provides four separate wastewater schemes that collectively enable the disposal of sewage from about 63% of the properties in the District. Each scheme provides varying levels of service in terms of effluent quality, capacity, reliability and affordability. All schemes are managed through Activity Management Plans and are operated in accordance with the resource consent conditions.

The schemes involve the collection of sewage from properties, management of treatment facilities and discharge to meet environmental standards.

## Why we do it

The Council provides reticulated wastewater treatment and disposal systems to achieve high quality public health and to minimise adverse effects on the receiving environment. There is a community expectation that high environmental standards will be met.

## The assets we look after

The sewerage assets are separated into two urban schemes:

### Eastern Districts, Servicing

- Rangiora
- Kaiapoi
- Woodend
- Waikuku Beach
- Woodend Beach
- Pines Beach and Kairaki
- Tuahiwi
- Pegasus
- Mandeville
- Oxford

### Two Rural Schemes

- Fernside
- Loburn Lea

The physical assets comprise gravity pipelines, manholes, pump stations, pumps, pressure mains, treatment facilities and buildings and are valued at \$296.7m as at June 2020.

## What we did

### Notable projects

- Charles Street Rising Main
- Central Rangiora Sewer Capacity upgrade Stage 4

These projects are part of a programme of upgrades to reduce wastewater overflows and cater for further growth in the township.

## What's coming up

There is a significant amount of wastewater included under the stimulus funding. However this has not been signed off by Council at this stage.

## Significant negative effects on the local community

- Potential for noise and foul odours to exist when sewage treatment plants malfunction.
- Potential for environmental harm exists in the event of overflows from the sewer network.

## Wastewater - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>Core utility services are provided in a timely, sustainable and affordable manner.</b>	<b>System Adequacy</b> The sewerage system is adequately sized and maintained.	<i>* The number of dry weather sewage overflows from the sewerage system expressed per 1000 sewerage connections to that sewerage system.</i>	Fewer than per 1000 connections.	<b>Achieved</b> 0.81 There have been 13 dry weather overflows in the 2018/19 financial year. This yields a rate of 0.81 per 1,000 connections.	<b>Achieved</b> 0.46 There have been nine dry weather overflows this year. These were caused through pipe blockages.
	<b>Discharge Compliance</b> The treatment and disposal of sewage is managed in accordance with consent conditions.	<i>* Compliance with resource consents for discharge from the sewerage system measured by the number of</i>  a) <i>Abatement notices</i> b) <i>Infringement notices</i> c) <i>Enforcement orders and</i> d) <i>Convictions.</i>	a) Nil. b) Nil. c) Nil. d) Nil.	<b>Achieved</b>  a) Nil. b) Nil. c) Nil. d) Nil.	<b>Achieved</b>  a) Nil. b) Nil. c) Nil. d) Nil.
		Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	Nil.	<b>Achieved</b> There were no breaches of consent this year leading to significant adverse effects, as noted in Environment Canterbury compliance reports.	<b>Achieved</b> There were no breaches of consent this year leading to significant adverse effects, as noted in Environment Canterbury compliance reports.

Note: \* Any performance measures in italics indicate a mandatory performance measure.

## Wastewater - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>There is a healthy and sustainable environment for all.</b>	<b>Response to Sewerage System Faults</b> The sewerage system is actively maintained and faults promptly attended to.	<i>* The median response times for attendance to sewage overflows resulting from a blockage or other fault in the sewerage system:</i> a) Attendance time: from receipt of notification to the time that service personnel reach the site; and b) Resolution time: from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault.	a) Less than 120 minutes. b) Less than 480 minutes.	<b>Achieved</b> a) The median response time from receipt of notification to time that service personnel reach site was 84 minutes. b) The median response time from receipt of notification to resolution of the problem was 212 minutes.	<b>Achieved</b> a) The median response time from receipt of notification to time that service personnel reach site was 103 minutes. b) The median response time from receipt of notification to resolution of the problem was 234 minutes.
<b>Core utility services are provided in a timely, sustainable and affordable manner.</b>	<b>Customer Satisfaction</b>	<i>* Number of complaints received about any of the following:</i> a) Sewage odour b) Sewerage system faults c) Sewerage system blockages d) Response to issues with the sewerage system.	Less than five complaints per 1,000 connections to the sewerage system.	<b>Not achieved</b> Total number of complaints for the year was 168. a) 11 complaints which is equivalent to 0.69 per 1,000 connections. b) 38 complaints which is equivalent to 2.37 per 1,000 connections. c) 46 complaints which is equivalent to 2.87 per 1,000 connections. d) Total number of complaints for the year was 95. This is equivalent to 5.93 complaints per 1,000 connections to the sewerage system	<b>Achieved</b> a) 14 complaints which is equivalent to 0.72 per 1,000 connections. b) 24 complaints which is equivalent to 1.24 per 1,000 connections. c) 44 complaints which is equivalent to 2.27 per 1,000 connections. d) Total number of complaints for the year was 82. This is equivalent to 4.23 complaints per 1,000 connections to the sewerage system

## Wastewater - Funding Impact Statement for 2019/20

	2019 Long Term Plan	2020 Long Term Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	40	37	141
Targeted Rates	7,973	8,389	9,084
Subsidies and grants for operating purposes	66	-	-
Fees and charges	338	344	3,924
Internal charges and overheads recovered	6	6	53
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>8,423</b>	<b>8,776</b>	<b>13,202</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	4,791	6,064	4,929
Finance costs	486	620	856
Internal charges and overheads applied	1,012	1,154	1,068
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>6,289</b>	<b>7,838</b>	<b>6,853</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>2,134</b>	<b>938</b>	<b>6,349</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	4,106	4,178	1,769
Increase (decrease) in debt	4,577	2,276	(934)
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>8,683</b>	<b>6,454</b>	<b>835</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	5,132	1,513	1,673
- to improve the level of service	1,361	1,730	392
- to replace existing assets	3,127	1,797	559
Increase (decrease) in reserves	1,197	2,352	4,560
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>10,817</b>	<b>7,392</b>	<b>7,184</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(2,134)</b>	<b>(938)</b>	<b>(6,349)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# Stormwater Drainage

Council provides a network of pipelines and open drains that collect, convey and dispose of stormwater.

## Community Outcomes

### SERVICES



Core utility services are provided in a timely and sustainable manner.

### ENVIRONMENT



There is a healthy and sustainable environment for all.

## What we provide

The Council provides drainage services in 12 drainage areas in the District for the removal of surface water following rainfall events. Rates are targeted to those who benefit from the removal of surface water within urban or designated rural drainage areas.

In urban drainage areas Council owns, manages and maintains stormwater assets. In rural drainage areas Council maintains certain drains and waterways.

The drainage systems are managed through Activity Management Plans, maintained by external contractors through both the Road Maintenance Contract and Parks

and Reserves Maintenance Contract and operated to meet resource consent conditions.

## Why we do it

Council provides drainage systems for public safety, to protect property, to drain excess water from roads and minimise adverse effects on the receiving environment. There is a community expectation that high environmental standards will be met.

## The assets we look after

Assets include piped stormwater networks, treatment devices, basins, stormwater pump stations, open drains and waterways.

These assets are included within five urban drainage areas (Rangiora, Kaiapoi, Coastal, Pegasus and Oxford) and seven rural drainage areas (Central, Ohoka, Clarkville, Coastal, Loburn Lea, Cust and Oxford), each with corresponding rating in relation to the collection and disposal of stormwater.

The total value of drainage assets managed by the Council is \$117.6m as at 30 June 2020.

## What we did

The Drainage capital works programme was delayed due to COVID-19 and approximately \$2.2m of work was not completed and carried over to 2020/21.

## Notable Projects

The flood mitigation works in Kaiapoi, Rangiora and surrounding rural areas have progressed. The Lehmans Road upgrade to the west of Rangiora has been completed and the rural upgrades in the Mandeville area have been completed. Further work in Mandeville and in Kaiapoi is planned in the coming years.

## What's coming up

The Parnhams Drain Catchment Improvements and Feldwick Drain Catchment Improvement projects have been combined and submitted to Central Government as a Shovel Ready project for Government funding. Currently there is \$9m of funding from ratepayers and Council is seeking an additional \$9m from Central Government to provide an integrated long-term solution for Kaiapoi that is resilience to climate change. This will be a significant project for Council should this funding be approved.

## Significant negative effects on the local community

Potential for property damage exists resulting from blocked or undersized stormwater drains during high rainfall events.

## Stormwater Drainage - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
Core utility services are provided in a timely, sustainable and affordable manner.	<b>System and Adequacy</b> The stormwater system is adequately sized to and maintained.  Rural drainage areas are adequately maintained.	<b>* Urban Stormwater</b>  <i>a) The number of flooding events that occur as a result of overflow from the stormwater system that enters a habitable floor.</i>  <i>b) For each flooding event, the number of habitable floors affected, expressed per 1000 properties connected to the territorial authority's stormwater system.</i>	a) Nil in less than 50 year storm events.  b) Nil per 1000 connected properties in less than 50 year storm events.	<b>Achieved</b>  a) Nil.  b) Nil.  No habitable floor levels were inundated in less than a 50 year storm event. There were three habitable floors affected in the 1 June 2019 storm event, two in Kaiapoi and one in Woodend. This is the equivalent of 0.18 per 1,000 connections. In addition numerous other buildings, such as garages and sheds were also flooded. This event was determined to have a return period in the order of a 250 year event well in excess of the 50 year storm event level of service for flooding buildings.	<b>Achieved</b>  a) Nil.  b) Nil.  There were no flooding events of habitable floor levels during this year.
		<b>Rural Drainage Areas</b> The percentage of service requests for drain cleaning that are responded to within five working days.	100%	<b>Not achieved</b> 90% 201 of the 223 service requests relating to rural drainage maintenance received this year were responded to within five working days.	<b>Not achieved</b> 93% 245 of the 264 service requests relating to rural drainage maintenance received this year were responded to within five working days.

Note: \* Any performance measures in italics indicate a mandatory performance measure.

## Stormwater Drainage - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
	<b>Discharge Compliance</b> The stormwater system is managed in accordance with consent conditions.	<i>* Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of:</i> a) Abatement notices b) Infringement notices c) Enforcement orders and d) Convictions Received in relation to those resource consents.	a) Nil. b) Nil. c) Nil. d) Nil.	<b>Achieved</b> a) Nil. b) Nil. c) Nil. d) Nil.	<b>Achieved</b> a) Nil. b) Nil. c) Nil. d) Nil.
		Breaches of consent conditions that result in an in Environment Canterbury report identifying compliance issues.	Nil.	<b>Achieved</b> There have been no breaches of consent conditions as noted in Environment Canterbury compliance reports this year related to Stormwater discharge consents.	<b>Achieved</b> There were no compliance reports received from Environment Canterbury regarding a breach of consent condition this year.
<b>There is a healthy and sustainable environment for all.</b>	<b>Response Times</b> Flooding events from the stormwater system are promptly attended to.	<i>* The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.</i>	Less than 180 minutes.	<b>Achieved</b> During the 1 June 2019 storm event, Council staff were deployed in the field managing the response to the storm event. All service requests for reports of flooding of buildings were responded to in <180 minutes by Civil Defence staff and Council maintenance contractors.	<b>Achieved</b> There were no flooding events of habitable floor levels during this year.

## Stormwater Drainage - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
	<b>Customer Satisfaction</b> The stormwater system is managed to an appropriate quality of service.	<b>* Complaints:</b> <i>The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1000 properties connected to the territorial authority's stormwater system.</i>	Less than 10 complaints per 1,000 connected properties.	<b>Achieved</b> 5.8 complaints per 1,000 connections. There have been 107 complaints this year related to the performance of the stormwater system.	<b>Achieved</b> 4.0 complaints per 1,000 connections. There have been 73 complaints this year related to the performance of the stormwater system.
		<b>Service Requests:</b> The percentage of service requests relating to any drainage enquiries that are responded to within five working days.	100%	<b>Not achieved</b> 91% 376 of the 413 service requests relating to the drainage system received this year were responded to within five working days.	<b>Not achieved</b> 92% 359 of the 389 service requests relating to the drainage system received this year were responded to within five working days.

## Stormwater Drainage - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
	<b>Community Engagement</b> The community is consulted on drainage related proposals.	Maintain dialogue and consultation with Te Ngāi Tūāhuriri Rūnanga.	Drainage team represented at all scheduled Rūnanga meetings.	<b>Achieved</b> All Rūnanga meetings held this year were attended by representatives from the Drainage team.	<b>Achieved</b> All Rūnanga meetings held this year were attended by representatives from the Drainage team.
		Facilitate and engage with all drainage and water race advisory groups.	3 meetings per group per year.	<b>Achieved</b> All 15 advisory group meetings have been held this year.	<b>Not achieved</b> Due to COVID-19 only 11 of the 15 advisory group meetings were held this year.

## Stormwater Drainage - Funding Impact Statement for 2019/20

	2019 Long Term Plan	2020 Long Term Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	565	582	593
Targeted Rates	3,977	4,238	4,219
Subsidies and grants for operating purposes	-	-	6
Fees and charges	22	23	-
Internal charges and overheads recovered	100	127	22
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>4,664</b>	<b>4,970</b>	<b>4,840</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,587	2,225	2,924
Finance costs	515	757	594
Internal charges and overheads applied	450	464	354
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>3,552</b>	<b>3,446</b>	<b>3,873</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>1,112</b>	<b>1,524</b>	<b>967</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	970	1,327	241
Increase (decrease) in debt	4,559	1,401	38
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>5,529</b>	<b>2,728</b>	<b>279</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	2,799	422	1,601
- to improve the level of service	2,588	2,148	2,198
- to replace existing assets	393	42	137
Increase (decrease) in reserves	861	1,640	(2,689)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>6,641</b>	<b>4,252</b>	<b>1,247</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(1,112)</b>	<b>(1,524)</b>	<b>(967)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# Refuse and Recycling

Managing waste so we can provide a collection and disposal service while reducing the amount of rubbish sent to landfill.

## Community Outcomes

### SERVICES



Core utility services are provided in a timely and sustainable manner.

## What we provide

The Council provides collection, transfer, treatment, and disposal of solid and hazardous waste in a way that protects and enhances the health and wellbeing of the community, minimising the effect on the environment.

A domestic rubbish bag and recycling bin collection is provided, with a recycling-only collection service provided to some rural residential households. The Council operates a resource recovery park in Rangiora, a transfer station in Oxford, and a cleanfill site.

Aftercare is provided to five closed landfill sites and groundwater quality is monitored at four of these sites.

## Why we do it

The Council has a role in facilitating waste minimisation behaviours within communities. Providing a kerbside collection for household refuse and recycling, plus a waste disposal and materials diversion service and facilities helps maintain the quality of life in the District.

Waste Minimisation through re-use, recycling and recovery also helps protect the environment by adopting sustainable practices.

## The assets we look after

2	Cleanfill sites
5	Closed landfills
7.5	Fencing
7	Gates
13,400m <sup>2</sup>	Hardstand areas
2	Hazardous waste storage facilities
4,400m <sup>2</sup>	Landscaping
2	Refuse pits
2	Transfer stations
2.2km	Underground reticulation

## What we did

The Council adopted the Waste Management and Minimisation Plan in 2018, after the 2018-28 LTP was adopted.

The new solid waste contracts (kerbside organics and rubbish bin collections, and facilities operations) commenced on 1 July 2019.

## Key Projects

A total of 9,900 rubbish bins and 7,776 organics bins, which were ordered by the end of February, were delivered to properties between 15 April and 30 June 2019.

Another 1,500 bins were ordered between 1 March and 28 June 2019 and were delivered during July 2019. By the end of June 2020 there had been a 3.6% increase in recycling bin numbers, and a 12.8% increase in rubbish bin numbers and 14.5% increase in organics bin numbers.

## What's coming up

Site upgrades and expansions are planned at Southbrook resource recovery park. A site development plan is being prepared before commencement of the design.

## Education

Currently 19 schools and early education centres have committed to the Enviroschools programme: one high school, one Area school, twelve primary schools and five early education centres: 50% of the district's schools and around 10% of early childhood education providers have made the commitment to join the Enviroschools programme. Of these, seven have achieved Bronze award status, three achieved silver, and four are working at the Green-Gold level.

The Sustainability Educator visited a total of 54 schools and preschools this year: 272 hours were spent providing education around waste minimisation and water conservation & management to 5,455 students. COVID-19 disrupted access into schools and with groups of the community during the last three months of the year.

NUMBER OF SCHOOLS	SCHOOLS	HOURS	STUDENTS
Early Childhood	33	157.75	2,466
Primary	17	87.25	2,306
Area	1	10	273
Secondary	3	17	410
Totals	54	272	5,455

The educator has spoken on Compass FM on behalf of the Council about water and waste issues on 10 occasions. They have also represented the Council at a range of events and made presentations to community groups, Keas, Cubs and other groups. The educators assisted with education at our facilities once these were opened up for the public to use, to ensure customers were dropping off recycling that complied with our new acceptance criteria for plastics, and also meeting the rules around materials needing to be clean, containers empty and with no lids. A total of 3,873 people were spoken to over a total of 203.25 hours at over 20 events and gatherings and at our facilities.

## Potential significant negative effects on the local community

The various COVID-19 Alert Levels during 2020 have significantly impacted solid waste services and diversion figures. Facilities were only open for essential waste disposal during Alert Level 4, and only limited access was available to customers, with reduced recycling and diversion services provided, under Alert Levels 3 and 2.

Kerbside collections were undertaken at their usual frequencies. However the recycling processing plant (MRF) ceased operating during Level 4 owing to extremely high contamination levels in recycling from all contributing Councils. This resulted in all of Waimakariri's kerbside recycling being sent to landfill during April. Since the MRF reopened in early May, high contamination levels in our residents' recycling bins have resulted in the majority of kerbside recycling being sent to landfill, at an additional cost to ratepayers.

Although the annual per-capita diversion in 19/20 was 205.1 kg/capita (higher than 181.4kg/capita diversion in the 18/19 year), the average diversion rate of 19.3kg/capita/month which was achieved in the year to the end of March 2020 fell to 11.1 kg/capita/month in the final quarter. Landfill figures were 262.2 kg/capita (lower than 281.4 kg/capita in 18/19). However monthly rates that averaged 21.1 kg/capita/month to the end of April 2020, jumped to an average of 26.8 kg/capita in the final two months of the year. The diversion achieved was primarily associated with the new organics bin collection services, and also diversion activities at Southbrook RRP where recyclable materials and reusable items were removed from the rubbish pit.

## Refuse and Recycling - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>WASTE COLLECTION</b>					
<b>Core utility services are provided in a timely and sustainable manner.</b>	Transfer facilities open to the public on the following scheduled hours:  Southbrook Resource Recovery Park for 56 hours per week.	The Southbrook Resource Recovery Park is open at least 360 days for the financial year.	100%	<b>Achieved</b> There were no unscheduled site closures at Southbrook RRP in the year to date. Open 360 out of scheduled 360 days (scheduled closures on Christmas Day, Boxing Day, New Year's Day, Easter Friday and ANZAC Day, and the ReSale Store only was closed for retail sales on Easter Sunday).	<b>Achieved</b> 100%. No unscheduled site closures at Southbrook RRP during the year. Open all of the scheduled 361 days. During Alert Level 4 the site remained open to commercial waste collectors and WDC collections bringing in essential waste, but public access was restricted to disposal of WDC bags only (no recycling, greenwaste, etc). Public access was reinstated, but to a limited number of services, under Alert Level 3, wider access under Level 2, and full services under Level 1.
	Oxford Transfer Station for 8.5 hours per week.	The Oxford Transfer Station is open at least 98 days per year.	100%	<b>Achieved</b> 100%. There were no unscheduled site closures at Oxford transfer station in the year to date. Open 104 out of scheduled 104 days (scheduled closure on Easter Friday).	<b>Achieved</b> 100%. No site closures at Oxford transfer station during the year. Open all of the scheduled 103 days. During Alert Level 4 the site remained open to essential business waste but public access was restricted to disposal of WDC bags only (no recycling, greenwaste, etc). Site remained open at same level of restricted access at commencement of Level 3, public allowed access to refuse pit and greenwaste area, and expanded recycling, as from 14 May (Level 2) and full services available as from 9 June (Level 1).

## Refuse and Recycling - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
	Providing a kerbside waste and recycling collection service.	Kerbside collection service provided as scheduled.	100%	<b>Achieved</b> 100%. Kerbside collection was provided to 16,700 urban & 803 rural (recycling-only) properties during the year. 200 service requests received: 49 were late presentations, eight were non-compliant, 50 were not contractors fault (e.g. early calls, packed bin, roadworks, impeded collections), four were wrong week, and 80 resulted in contractor returning to collect. Four new properties in new subdivisions did not have recycling or rubbish collected: the drivers may not have been notified of the new services.	<b>Achieved</b> 100%. 17 non compliant rubbish, organics recycling bins and rubbish bags were presented for collection during the year from all rated properties. 759 missed collection service requests received: 89 late presentations, 192 not contractors fault (e.g. early calls, packed bin, wrong week) and 461 resulted in contractor returning to collect. The new three bin service commenced on 1 July 2019, there was some initial confusion around the change to rubbish collection frequencies and use of the new bin services. Since commencement of the new bin contract, a further 620 recycling, 1,732 rubbish and 1,702 organics bins have been requested.

## Refuse and Recycling - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>WASTE MINIMISATION</b>					
<b>Core utility services are provided in a timely and sustainable manner.</b>	Reduction in annual waste per capita to landfill from 2016/17 baseline quantities as per the Waste Management and Minimisation Plan 2017.	Reduction in annual quantity of waste per capita to landfill.	Reduction from 294kg per capita to 236kg per capita by 2027/28.	<b>Achieved</b> 281.4 kg per capita (17,080 tonnes & 60,700 population estimate) landfilled in the year compared to 298.6 kg per capita (17,258 tonnes & 57,800 population estimate) last year, a 5.1% reduction. There has been a reduction in total landfilled waste that is likely to be a result of a flattening in building activity and, to a lesser extent, a growing public awareness about sustainability.	<b>Achieved</b> 205.1 kg per capita (12,883 tonnes & 62,800 population estimate) diverted in the year, a 27.5% increase on 2016/17. The main causes for this increase are kerbside organics, sorting/diversion of materials from rubbish pit, and an increase in greenwaste coming in from garden clear-outs under Alert Level 4, once the site reopened for public access. This increase is partially negated by the noted effects of the COVID-19 lockdown, (MRF closure in April, a change in plastics recycling acceptance once the MRF reopened, high contamination levels and a strict auditing regime at the MRF, plus the closure of recycling and reuse, greenwaste & cleanfill areas under Level 4, and limited public access to diversion/recycling services under Levels 3 and 2.

## Refuse and Recycling - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>WASTE MINIMISATION</b>					
	Increase in the annual per capita quantity of materials diverted from landfill from 2016/17 baseline quantities as per the Waste Management and Minimisation Plan 2017.	Increase in annual quantity of materials per capita diverted from landfill.	Increase from 170kg per capita to 228kg per capita by 2027/28.	<b>Achieved</b> 181.7 kg per capita (11,029 tonnes & 60,700 population estimate) diverted in the year compared to 178.5 kg capita (10,318 tonnes & 57,800 population estimate) last year, a 1.8% increase. There are seasonal and economic variances that are outside our control that affect waste and diversion quantities. However there has been a slight increase in diversion this year. Until we change our level of service at kerbside and facilities we are unlikely to greatly improve diversion figures.	<b>Achieved</b> 262.2 kg per capita (16,464 tonnes & 62,800 population estimate) landfilled in the year, a 12.2% reduction on 2016/17. The new organics collection service has caused a substantial decrease in landfilled waste, which has been partially negated by the noted effects of the COVID-19 lockdown, (MRF closure in April, a change in plastics recycling acceptance once the MRF reopened, high contamination levels and a strict auditing regime at the MRF, and a substantial increase in rubbish coming in from household clear-outs in May and June once the lockdown ended).

## Refuse and Recycling - Funding Impact Statement for 2019/20

	2019 Long Term Plan	2020 Long Term Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	939	1,046	879
Targeted Rates	1,604	3,489	3,546
Subsidies and grants for operating purposes	-	-	-
Fees and charges	5,607	4,789	4,674
Internal charges and overheads recovered	13	11	8
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>8,163</b>	<b>9,335</b>	<b>9,107</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	7,477	8,599	7,806
Finance costs	56	51	37
Internal charges and overheads applied	623	750	633
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>8,156</b>	<b>9,400</b>	<b>8,476</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>7</b>	<b>(65)</b>	<b>631</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	133	356	(46)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>133</b>	<b>356</b>	<b>(46)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	312	630	29
- to improve the level of service	-	-	70
- to replace existing assets	3	10	12
Increase (decrease) in reserves	(175)	(349)	474
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>140</b>	<b>291</b>	<b>585</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(7)</b>	<b>65</b>	<b>(631)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



# Recreation

There are more than 300 Council owned or administered green space reserves and two year-round aquatic facilities.

## Community Outcomes

### PLACES & SPACES



Public spaces and facilities are plentiful, accessible and high quality.

### ENVIRONMENT



There is a safe environment for all.

## What we provide

### Green Space and Community Facilities

Green space settings and facilities are provided throughout the District. Urban parks, community domains and a range of other reserves provide opportunities for relaxation and play, organised sport and a variety of other informal activities and pursuits. Street trees and gardens provide natural elements in built-up areas. Rangiora Airfield is also classified as a green space site.

Some green spaces incorporate important community buildings for social and recreational use. These facilities range from local halls and pavilions to larger community centres and town halls.

### Aquatic Facilities

Aquatic Facilities provide the Waimakariri District with access to facilities that deliver strong aquatic programmes and enjoyable recreational opportunities for the ongoing wellbeing of communities and visitors. Council provides indoor swimming facilities at Dudley Park Aquatic Centre in Rangiora and the Kaiapoi

Aquatic Centre both for seven days per week all year and an outdoor facility at Oxford for a 15 week summer season. Council also provides a seasonal paddling pool at Waikuku.

### Why we do it

#### Green Space and Community Facilities

The planning and management of a diverse and accessible range of open spaces is considered important by the community. The network of open spaces support and enhance the natural and cultural values of the district, creating opportunities for the local community and visitors to experience a wide range of recreational activities. Parks and reserves play a major role in protecting and enhancing biodiversity and encouraging a sustainable future. Some of the spaces and facilities also provide unique opportunities to link recreation with business, such as the Airfield.

Public conveniences provided within open spaces and streetscape areas support the needs and expectations of the community as well as maintaining standards of public hygiene. The aquatic facilities provide important centres for recreation as well as supporting the educational, sporting and rehabilitation needs of the District.

### Aquatic Facilities

Aquatic facilities offer the following benefits in addition to a number of those previously listed:

- Swimming and water-based recreation needs are met
- Essential Learn to Swim, water safety and school-focussed programmes are provided
- Community health and fitness programmes are provided
- Pool hire is available to meet the needs of sports organisations, schools and the wider community.

## The assets we look after

### Green Space and Community Facilities

The recreation activity currently includes:

- 1057ha of extensive park and reserve space in the form of neighbourhood parks, sports and recreation reserves, natural areas, public gardens, cultural heritage sites, cemeteries, civic spaces and 271 streetscapes
- Twenty-nine community buildings in the form of halls, community centres, pavilions and meeting rooms
- Waikuku, Woodend, Pines, Pegasus and Kairaki Beaches
- Rangiora Airfield
- Sixty-two public toilet facilities at sites throughout the District
- Sixty-seven playgrounds located on various parks and reserves.

## **Aquatic Facilities**

Across the District, Council operates three 25 metre pools (two indoor and one outdoor). Three learn-to swim pools (two indoor and one outdoor), a leisure pool and spa pool at the Dudley Aquatic Centre and the seasonal paddling pool at Waikuku.

## **What we did**

### **Green Space and Community Facilities**

#### **Multi Use Indoor Sports Facility**

Continuation of the development of the Multi Use Sports Facility being developed on Coldstream Road. This four court facility is being built to meet demand for sport and recreation in a growing community and will be open for use in the 2021/22 financial year.

#### **Kairaki Beach**

Sealing of the Kairaki Beach Carpark in partnership with Enviroment Canterbury was completed. In addition renewal of the Kairaki Beach Playground and Toilet Block.

#### **Dudley Park**

Installation of new lights in Dudley Park to allow additional usage of these sports fields.

#### **Planning for the Future**

- Strong focus on renewal of assets including toilets and playgrounds
- Continuation of the planned enhancement of sports grounds throughout the district to allow additional playing capacity and a higher level of service.

## **Aquatic Facilities**

### **Attendance**

While Oxford stayed relatively consistent, attendance at the other year round sites was impacted hugely by

COVID-19. The lockdown meant the facilities were closed entirely from late March to mid-May with only limited services available into June. Upon easing of the lockdown, Level 2 distancing requirements continued to greatly impact our Learn to Swim programme with only some levels able to operate in accordance with Ministry of Health guidance. Overall, this saw a 25% decrease in attendance when compared with the previous year.

### **Maintenance**

Under COVID-19 Level 3 guidance some staff and contractors were able to access our sites so we capitalised on this opportunity to complete some maintenance tasks which would have otherwise had to wait for future closedowns. Kaiapoi's small pool had sealant and grouting replaced, Dudley's leisure pool walls were repainted and both sites received heating, ventilation and control systems servicing. Significant progress has been made this year on the development of an District Aquatic Strategy which will better inform our long term planning, ensuring we run efficient programmes and make effective business decisions, catering to future demand and community growth.

### **Water Quality**

The water quality of the Councils Aquatic Facilities is constantly managed by automated chemical controllers that are checked and calibrated every three hours during operation. In addition, monthly pool water samples are sent to an independent laboratory to verify our internal process. All testing this year has met or exceed the requirements of NZ Standard 5826:2010 and Poolsafe standards.

## **Significant negative effects on the local community**

### **Green Space and Community Facilities**

There are none.

## **Aquatic Facilities**

Closures for programmed maintenance will have a negative impact on customer usage of the Aquatic Facilities. However the closures are scheduled to occur during times of the year which reduce that impact on regular customer usage and programmes wherever possible.

## Recreation - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>RECREATION SPACES AND PLACES</b>					
<b>Public spaces and facilities are plentiful, accessible and high quality.</b>	<b>Outdoor</b> Providing sports grounds, neighbourhood reserves and natural reserves for the community to use.	The number of hectares of parkland per 1000 residents.	8ha per 1000 residents.	<b>Achieved</b> 16.32ha per 1,000 residents.	<b>Achieved</b> 16.84ha per 1,000 residents.
		The number of hectares of neighbourhood reserve land per 1000 residents.	1ha per 1000 residents.	2.11ha per 1,000 residents.	2.03ha per 1,000 residents.
		Customer satisfaction with sports grounds, as measured by an annual survey of users.	At least 90%.	<b>Not achieved</b> This is being included in the upcoming 2019 Customer Satisfaction Survey later this year.	<b>Not achieved</b> 57.2% Although lower than the target of 90%, the result is consistent with the 2013 Customer Satisfaction Survey result of 59.2%.
	<b>Indoor and Cultural</b> Providing town halls, meeting spaces and indoor court facilities across the District for the community to use.	Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.	At least 90%.	<b>Achieved</b> This is above the target. The number of respondents to the survey has increased significantly from the previous year (25 to 99) which gives a better picture of customer satisfaction.%.	<b>Not achieved</b> Due to COVID-19 this survey was not completed during the last quarter as planned.
<b>AQUATIC FACILITIES</b>					
<b>There is a safe environment for all.</b>	Providing two indoor year-round aquatic centres and a seasonal summer pool.	Meeting quality management criteria and standards as set by the NZ Recreation Association under the Pool Safe Accreditation Scheme.	100% compliance per annum.	<b>Achieved</b> 100% compliance, accreditation achieved.	<b>Achieved</b> 100% compliance, accreditation achieved.
<b>Public spaces and facilities are plentiful, accessible and high quality.</b>		Customer Satisfaction with Aquatic facilities, as measured by a biannual survey of facility users.	At least 90% per survey.	<b>Not achieved</b> Q1 - 85% Q3 - 89%	<b>Not achieved</b> Q1 - 95% Q3 - Survey not completed due to COVID-19, now scheduled for August 2020.

## Recreation - Funding Impact Statement for 2019/20

	2019 Long Term Plan	2020 Long Term Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	792	854	852
Targeted Rates	12,325	13,018	13,323
Subsidies and grants for operating purposes	-	-	170
Fees and charges	2,235	2,301	1,799
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>15,352</b>	<b>16,173</b>	<b>16,144</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	10,876	10,571	10,955
Finance costs	1,042	1,425	700
Internal charges and overheads applied	1,415	1,457	1,315
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>13,333</b>	<b>13,453</b>	<b>12,971</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>2,018</b>	<b>2,720</b>	<b>3,173</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	3,327	3,012	1,647
Increase (decrease) in debt	8,504	21,403	12,985
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	612
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>11,831</b>	<b>24,415</b>	<b>15,244</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	4,932	3,302	403
- to improve the level of service	5,181	20,875	13,123
- to replace existing assets	2,832	1,423	2,035
Increase (decrease) in reserves	904	1,535	2,857
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>13,849</b>	<b>27,135</b>	<b>18,418</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(2,018)</b>	<b>(2,720)</b>	<b>(3,173)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# Libraries and Museums

We have three libraries funded as a service of the Waimakariri District Council and several museums worth visiting.

## Community Outcomes

PLACES & SPACES



Public spaces and facilities are plentiful, accessible and high quality.

## What we provide

### Libraries

The Waimakariri Libraries deliver leading-edge library and information services. A variety of learning, information, and recreational resources in print and electronic format is available to the public in the libraries at Rangiora, Kaiapoi and Oxford and via the libraries website: [libraries.waimakariri.govt.nz](http://libraries.waimakariri.govt.nz).

### Museums

The Council provides contributions to the Canterbury Museum facility and supports local museums in the District.

## Why we do it

Waimakariri Libraries vision to make the world a better place is bought to life daily by our people, programmes, collections, infrastructure and spaces, and underpinned by our strategic focus.

People feel:

- Informed
- Connected
- Engaged
- Empowered
- Assured.

Libraries contribute to, and support the social, cultural, economic and environmental wellbeing of our residents, community and district.

## Assets we look after

The Libraries’ assets include buildings in Rangiora, Kaiapoi and Oxford.

The Rangiora Library is a seven day service co-located with the Chamber Gallery and Citizens Advice Bureau.

The Ruataniwha Kaiapoi Library is a seven day service co-located with a Museum, Art Space and Council Service Centre.

Oxford Library is a five and a half day service co-located with a Council Service Centre.

33,715 Electronic resources

144,133 Library collections/items

## What we did

Waimakariri Libraries and our library’s team enable our communities to explore the world of reading,

knowledge and life long learning on their own terms. Our three Libraries are hubs of the community and social connections and established cultural institutions, memory institutions and participatory learning centres within our District.

## Community Outcomes

This year has challenged us to rethink how we deliver library lending and learning services as we have worked with a measles outbreak, and then the ongoing COVID-19 global pandemic.

Keeping our community and staff safe has been our priority, and unfortunately resulted in most of Term 1 and 2 2020 programmes, story times, class visits and events being cancelled.

Despite these significant challenges Libraries designed, delivered and hosted 290 events over the last year that offered the community opportunities to learn, network, grow new skills and knowledge.

5,573 children and 816 adults attended these events.

In addition to this, 515 events delivered on the library’s promise.

People Feel Engaged: We are promoting a culture of exploration and creativity .These were offered across our three libraries and in several community venues.

11,508 people took part in these inclusive and mostly free events.

123 virtual story-times and programmes were created by the Libraries' team in Lockdown with thousands of views, likes and shares recorded.

Despite being closed for Lockdown and the subsequent restrictions to comply with Alert Levels, our libraries welcomed close to 426,046 visitors through our doors in the last twelve months.

Waimakariri Libraries website had 117,946 hits and our Facebook page followers grew close to 35%.

We recorded 391,004 physical library item loans and 23,477 ebooks loans over the last year.

Our library members also downloaded 15,968 eAudio items, an increase of 61% on the last year.

The popularity of two new services created over Lockdown have now made them permanent Library services.

- My Book Bag -ten preselected titles bases on customer requests
- Grab-bags -five prechosen books based on a theme or genre)

Over 500 My Book Bag loans were created while at Alert Level 3 and 2.

### Reflecting our diverse community

Connecting with our increasing culturally diverse community has been a priority for Libraries.

We consulted with Waimakariri's Migrants and Newcomers group to understand which languages would be appreciated the most, and investigated best library practices from other library networks.

We are proud to share Libraries now have growing first language collections in:

- Hindi
- Japanese
- Simplified Chinese
- Tagalog
- German
- Spanish

Community feedback also included the need for ESOL (English as a second language) books with Libraries now also curating resources to meet this need.

### Significant negative effects on the local community

There are none.

## Libraries and Museums - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>LIBRARY SERVICES</b>					
<b>People have wide ranging opportunities for learning and being informed.</b>	Providing library facilities in Rangiora, Kaiapoi and Oxford; resources and information and a range of programmes and events.	The number of visits per annum to the Kaiapoi and Rangiora Libraries based on the District's population.	Minimum average of 7.5 visits per person per annum.	<b>Achieved</b> An average of 8.35 visits per person per annum (against an adjusted population of 60,700).	<b>Not achieved</b> An average of 6.78 visits per person per annum (against an adjusted population of 62,800).
		The number of visits per annum to the Libraries website based on the District's population.	Minimum of one visit per person per annum.	<b>Achieved</b> An average of 1.45 visits per person per annum (against an adjusted population of 60,700).	<b>Achieved</b> An average of 1.88 visits per person per annum (against an adjusted population of 62,800).
		Customer satisfaction with library services as measured by an annual survey of library users.	At least 90%.	<b>Achieved</b> 96.9%  There were 451 responses to the Libraries' annual customer satisfaction survey in June 2019. 437 respondents (96.9%) rated themselves as 'satisfied' or 'very satisfied' with library services.	<b>Not achieved</b>  This survey was not carried out due to COVID-19.

## Libraries and Museums - Funding Impact Statement for 2019/20

	2019 Long Term Plan	2020 Long Term Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	3,687	3,648	3,847
Targeted Rates	646	676	676
Subsidies and grants for operating purposes	-	-	-
Fees and charges	140	143	99
Internal charges and overheads recovered	17	11	6
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>4,490</b>	<b>4,478</b>	<b>4,628</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,885	3,902	3,461
Finance costs	13	24	12
Internal charges and overheads applied	290	292	282
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>4,188</b>	<b>4,218</b>	<b>3,755</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>302</b>	<b>260</b>	<b>873</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(17)	124	(19)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>(17)</b>	<b>124</b>	<b>(19)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	6
- to replace existing assets	459	480	356
Increase (decrease) in reserves	(174)	(96)	493
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>285</b>	<b>384</b>	<b>855</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(302)</b>	<b>(260)</b>	<b>(873)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# Community Protection

Protecting our community and the environment through regulation and response.

## Community Outcomes

### ENVIRONMENT



There is a safe environment for all.

### What we provide

The protection of people and the environment by regulating and licensing aspects of commercial services and private behaviour where public wellbeing issues may arise and in preparing for and responding to emergency situations in the District.

### Emergency Management

Consistent with the National Civil Defence Emergency Management Plan, Council works with the community to manage delivery of Civil Defence Emergency Management services through a range of strategies based on the

‘four R’s’ of emergency management:

- Reduction
- Readiness
- Response
- Recovery.

### Environmental Health

Environmental Health provides an effective registration and inspection regime of registered

premises including hairdressers, food and alcohol premises to ensure public health is maintained and statutory nuisances are managed.

### Animal Control

Animal Control manages dogs and wandering livestock, including the control of animals (excluding dogs) on public land and public roads.

### Building

The Building Unit provides a compliance service to ensure the built environment throughout the District meets the minimum requirement of the *Building Act 2004*. Guidance is provided to customers through the building consent process. We also work with neighbouring councils to ensure commonality in our policies and processes.

Assessment of building consent applications is needed to meet the requirements of the *Building Act 2004*.

### Why we do it

#### Emergency Management

Our community has told us they want a safe environment for all to live in, one where the risk to life and property is minimised and the community is well served by emergency services.

#### Environmental Health

- To collaborate with police and Medical Officers of Health to ensure ongoing monitoring of licences and the enforcement of the *Sale and Supply of Alcohol Act 2012* and to work together to develop and

implement strategies for the reduction of alcohol-related harm.

- To ensure food safety by working in conjunction with our contractors, ensuring the ongoing monitoring and inspecting of food premises pursuant to the *Food Act 2014*.
- Protect the public from public nuisances and unreasonable noise.
- To reduce gambling related harm by ensuring compliance with Council's Gaming Policy.

### Animal Control

To protect the community, through education, patrolling and enforcement, from dangerous dogs, wandering stock and animals causing a public nuisance.

### Building

Control building work undertaken within the District to required standards to provide for community safety.

### The assets we look after

#### Emergency Management

Council provides a Civil Defence arrangement that has people as its major asset. This involves:

- Seven trained Civil Defence volunteer teams
- Critical mutual support arrangements with a range of emergency services, governmental and non-governmental organisations
- A trained management capability to bring the skills of volunteers to the aid of the community.

Assets include three emergency response vehicles, a rescue shed with response trailers and rescue equipment, numerous radio-telephone and satellite communications devices, public warning sirens in our coastal communities, access to community emergency facilities that have been pre-wired to receive emergency generators if needed, arrangements for emergency fuel supply with five local fuel outlets, and an inventory of emergency flood protection resources for both the community and to support our local emergency response teams.

### **Environmental Health**

There are no significant assets within this function.

### **Animal Control**

The Council maintains an animal shelter and stock pound.

### **Building**

There are no significant assets as part of the Building Unit.

## **What we did**

### **Emergency Management**

#### **Notable projects**

- Support to Southland floods (February 2020)
- AF8- suspended due to COVID-19
- CDEM Cadets
- New tsunami risk modelling

### **What's coming up**

- Further tsunami risk modelling
- Tsunami risk engagement

## **Work programme for 2019/20**

### **Environmental Health**

The following Bylaws were reviewed:

- Review of the Parking Bylaw 2019 - Adopted 3 December 2019
- Review of the Signage Bylaw 2019 - Adopted 4 February 2020
- Gambling Venue Bylaw - To be reviewed 2021

### **Animal Control**

- Review of the Dog Control Bylaw - 2019
- New Dog Control Bylaw - Adopted 3 December 2019.

## **Significant negative effects on the local community**

COVID-19

## Community Protection - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>EMERGENCY MANAGEMENT</b>					
<b>There is a safe environment for all.</b>	Provision of trained volunteers to assist the District in an emergency, as follows: <ul style="list-style-type: none"> <li>• 5 Sector Post Teams</li> <li>• 1 Welfare Team</li> <li>• 1 NZRT12 Team.</li> </ul>	Maintain trained Civil Defence Emergency Management volunteer teams.	At least seven trained teams maintained.	<b>Achieved</b> Training has been in accordance with the relevant Training Calendar and we continue to field the same seven volunteer teams.	<b>Achieved</b> Volunteer teams continue to meet and train in accordance with our Training Calendar.
<b>ENVIRONMENTAL HEALTH SERVICES</b>					
<b>There is a safe environment for all.</b>	Food premises are verified in accordance with the guidelines set down by the <i>Food Act 2014</i> .	The percentage of licensed food premises inspected per annum.	90%	<b>Achieved</b> 100% compliance. All registered food premises have been inspected this financial year.	<b>Achieved</b> 90% compliance. All premises either had on-site or remote verifications this financial year.
	Ensuring the sale, supply and consumption of alcohol is undertaken safely and responsibly and the harm caused by the excessive or inappropriate consumption of alcohol is minimised.	The percentage of all licensed alcohol premises inspected per annum.	95%	<b>Achieved</b> 96% compliance. 107 licensed premises monitored.	<b>Not achieved</b> 90% of premises inspected. 96 licensed premises inspected.
<b>There is a safe environment for all.</b>	Provision of a compliance service to enforce noise complaints.	The percentage of after-hours excessive noise complaints responded to within two hours.	90%	<b>Achieved</b> 92% 701 of the 752 complaints were responded to within two hours.	<b>Achieved</b> 97% 723 of the 742 complaints were responded to within two hours.

## Community Protection - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>There is a safe environment for all.</b>	Provision of a compliance service to enforce noise complaints.	The percentage of all other noise complaints responded to within 48 hours.	90%	<b>Achieved</b> 98% 92 of the 94 callouts were responded to within 48 hours.	<b>Achieved</b> 93% 143 of the 154 callouts were responded to within 48 hours.
	Provision of a compliance service to enforce nuisance complaints, e.g. offensive smells, dangerous litter and abandoned motor vehicles.	The percentage of serious nuisance complaints responded to within 24 hours.	100%	<b>Achieved</b> 100% 20 complaints received.	<b>Achieved</b> 100% 12 complaints received.
<b>ANIMAL CONTROL SERVICES</b>					
<b>There is a safe environment for all.</b>	Response to wandering stock as per the <i>Impounding Act 1955</i> .	The percentage of calls for wandering stock on roads responded to within one hour.	90%	<b>Not achieved</b> 89% 179 of the 202 calls were responded to within an hour.	<b>Not achieved</b> 81% 132 of the 162 calls were responded to within an hour.
	To make provisions for the care and control of dogs in our community.	The percentage of complaints for serious dog attacks responded to within one hour.	100%	<b>Achieved</b> 27/27 100% complaints responded to within one hour.	<b>Achieved</b> 19/19 100% complaints responded to within one hour.

## Community Protection - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>BUILDING SERVICES</b>					
<b><i>There is a safe environment for all.</i></b>	Monitoring the performance of the delivery of building compliance services.	The percentage of building consent applications processed within the statutory 20 days.	100%	<b>Achieved</b> 100% 1,716 consent applications were granted over the year at an average of nine working days.	<b>Achieved</b> 100% 1,585 consent applications were granted over the year at an average of nine working days.
		The percentage of code of compliance certificates issued within the statutory 20 days.	100%	<b>Not achieved</b> 99.7% 1,554 Code Compliance Certificates were granted over the year at an average of four working days. There were five certificates that were granted outside the statutory requirement of 20 working days.	<b>Not achieved</b> 99% 1,402 Code Compliance Certificates were granted over the year at an average of three working days. 10 certificates were issued outside the statutory requirement of 20 working days.
		Maintain Building Consent Authority (BCA) accreditation.	Accreditation maintained.	<b>Achieved</b> Accreditation remains valid until July 2021.	<b>Achieved</b> Accreditation remains valid until July 2021.
		The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.	100%	<b>Not achieved</b> 99.7% 1,084 PIMs and planning checks were issues during the year at an average of nine working days. Three PIMs were issued outside of the 20 working days.	<b>Achieved</b> 100% 1,043 PIMs and planning checks were issues during the year at an average of eight working days. No applications were issued outside of the 20 working days.

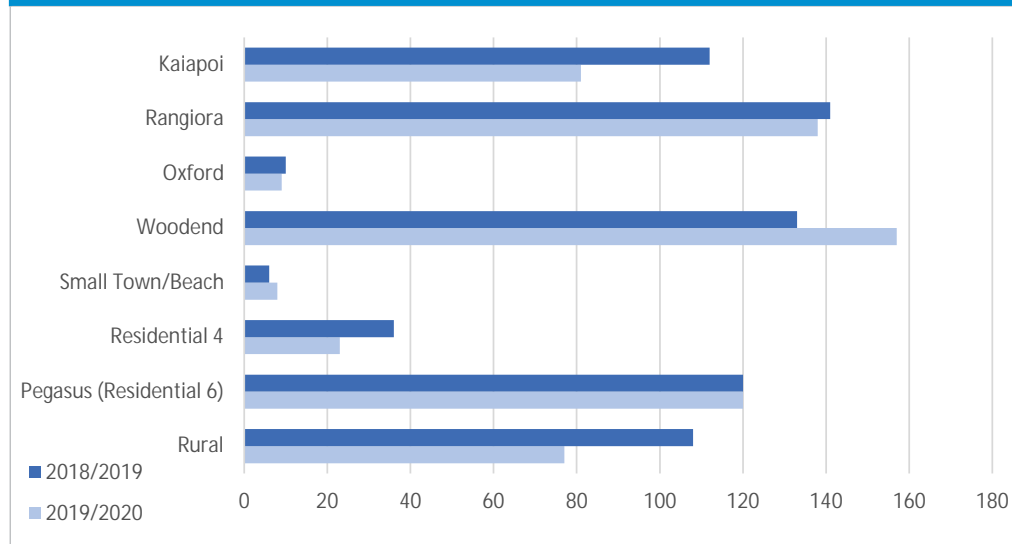
## Community Protection - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b><i>There is a safe environment for all.</i></b>		Audit 20% of premises for building warrants of fitness annually.	80 per annum.	<b>Achieved</b> 100%  91 BWOFF audits were audited over the financial year, 13% up on the target.	<b>Achieved</b> 100%  89 BWOFF audits were conducted over the financial year, 11% up on the target.
	Provision of a compliance service to enforce the safety of swimming pool barriers in accordance with the <i>Building Act 2004</i> .	Inspect pool barriers every three years.	350 per annum.	<b>Not achieved</b> 247 pool barriers were inspected. Due to the change to the Building Act 2004 making spa pools exempt, the number of pools on the database has reduced from 1100 to 891.	<b>Achieved</b> Over the last three financial years, all pools in the district have been inspected. <ul style="list-style-type: none"> <li>• 541 in 2017-2018</li> <li>• 247 in 2018-2019</li> <li>• 229 in 2019-2020</li> </ul> A recent update of the database has reduced the number from 891 to 809 pools.

## BUILDING CONSENTS ISSUED FOR NEW DWELLINGS

	July - September 2019	October - December 2019	January - March 2020	April - June 2020	Total for year ending 30 June 2020
	Number Issued	Number Issued	Number Issued	Number Issued	Number Issued
Kaiapoi	14	26	14	27	81
Rangiora	55	32	23	28	138
Oxford	2	1	5	1	9
Woodend	70	39	35	13	157
Small Town/Beach	3	1	2	2	8
Residential 4	9	8	1	5	23
Pegasus (Residential 6)	19	32	27	42	120
Rural	18	21	17	21	77
<b>Total</b>	<b>190</b>	<b>160</b>	<b>124</b>	<b>139</b>	<b>613</b>
Number not issued within 20 working days	0	0	0	1	1

## NEW DWELLING CONSENTS ISSUED ANNUALLY LONG TERM PLAN 2018-2028 COMPARISON 2018/19 AND 2019/20



## Community Protection - Funding Impact Statement for 2019/20

	2019 Long Term Plan	2020 Long Term Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	2,093	2,136	1,860
Targeted Rates	57	42	47
Subsidies and grants for operating purposes	-	-	-
Fees and charges	5,018	5,189	5,440
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>7,168</b>	<b>7,367</b>	<b>7,347</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	6,527	6,725	6,947
Finance costs	13	13	11
Internal charges and overheads applied	562	579	569
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>7,102</b>	<b>7,317</b>	<b>7,527</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>66</b>	<b>50</b>	<b>(180)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	7	42	(31)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>7</b>	<b>42</b>	<b>(31)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	162	84	94
- to replace existing assets	10	16	9
Increase (decrease) in reserves	(99)	(8)	(314)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>73</b>	<b>92</b>	<b>(211)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(66)</b>	<b>(50)</b>	<b>180</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# Community Development

Waimakariri District Council has a role in supporting the community and voluntary sector.

## Community Outcomes

### PLACES & SPACES



People have wide-ranging opportunities for learning and being informed.



People are friendly and caring, creating a strong sense of community in our District.

### SERVICES



Our community's needs for health and social services are met.

### ENVIRONMENT



There is a safe environment for all.

## What we provide

Community Development provides leadership, advocacy and project coordination services. This work is delivered by the Community Team and is collaboratively funded by the Waimakariri District Council and a variety of Government and non-Government funding bodies. These include the Ministry of Social Development, Office for Seniors, Ministry of Youth Development, Department of Internal Affairs, Office of Ethnic Communities, Creative Communities and Rata Foundation.

## Guiding documents include:

- Waimakariri Community Development Strategy 2015 -2025 and 2018-2019 Implementation Plan
- Waimakariri Youth Strategy 2019
- Waimakariri Migrants and Newcomers Strategy, 2018-2019
- WaiLife Suicide Prevention Action Plan
- Violence Free North Canterbury Action Plan
- Social Services Waimakariri Charter 2010
- The Waimakariri Accessibility Strategy 2017-2022
- The criteria for International Safe Community criteria.

This work is to 'Engage, Connect, Inform and Empower' Waimakariri residents by fostering a 'whole of community' response to identified community aspirations and needs for a safer, happier healthier district.

The World Health Organisation has identified Waimakariri District Council as one of the safest local authorities in New Zealand. The Council is commitment to ensuring the continuation of this status as an International Safe Community which includes:

- community partnerships that promote safety, wellbeing and inclusion in the community
- well evidenced and evaluated programmes that target high-risk groups
- ongoing participation in national and international Safe Communities networks.

## The assets we look after

The Council also provides community housing in the form of elderly persons housing. There are 112 pensioner housing units located in Oxford, Rangiora, Woodend and Kaiapoi. Council also owns and manages 11 rental houses, one each at Browns Rock and Cust and nine in Kaiapoi.

## What we did

### Key Projects

- Continued facilitation of the Waimakariri Community Development Strategy, Youth Development Strategy, Waimakariri- He Hoa Ahakoā Ōu Tau Age-friendly Waimakariri Plan, and other key Council strategies that ensure the maintenance of the Council's status as a World Health Organisation accredited 'Safe Community'. The Community Team is also responsible for the delivery of the social recovery of our District from COVID-19

## Significant negative effects on the local community

Nil. The aim of this work is to empower the community to achieve its aspirations.

## Community Development - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>CONNECTED COMMUNITIES</b>					
<b><i>Our community's needs for health and social services are met.</i></b>	Facilitating networking opportunities for local volunteers from the community, social and health sectors.	Facilitation of local collaborative networks.	Facilitate and support 10 community networking opportunities annually.	<b>Not achieved</b> Eight Community Networking forums, plus the Mayoral morning tea. The shortfall relates to a short hiatus for the Oxford Networking forums while the local health network was established.	<b>Not achieved</b> Due to COVID-19 two networking fora were not held.
<b>INFORMED COMMUNITIES</b>					
<b><i>People have wide-ranging opportunities for learning and being informed.</i></b>	Providing community information.	Facilitation of and support for community information opportunities.	At least four means for the dissemination of community information each quarter.	<b>Achieved</b> Council disseminated community information through 'Chatter' newsletter, Facebook (via five Facebook pages), community information forums, and community pages on the Council website	<b>Achieved</b> No significant changes to audience numbers for Community Team information. This continues to be sought after and staff regularly receive positive feedback regarding the quality of information distributed via these mechanisms. The Waimakariri Community Page alone, has a likes following of over 3500.

## Community Development - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>EMPOWERED COMMUNITIES</b>					
<b>People are friendly and caring, creating a strong sense of community in our District</b>	Providing informed advice and information to assist local groups and organisations with initiatives that connect the community.	Support groups that connect new and existing residents in the District.	Support at least six groups that connect residents each quarter.	<b>Achieved</b> 100%	<b>Achieved</b> 100%
	Maintaining (WHO) International Safe Community accreditation for the Waimakariri District.	Involvement in Safe and Healthy networks.	Accreditation maintained.	<b>Achieved</b>	<b>Achieved</b>
	Representation and involvement in Healthy Greater Christchurch.		Participate in at least five Safe and Healthy forums per annum.	<b>Achieved</b>	<b>Achieved</b>

## Community Development - Funding Impact Statement for 2019/20

	2019 Long Term Plan	2020 Long Term Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	688	701	606
Targeted rates	-	-	-
Subsidies and grants for operating purposes	80	82	89
Fees and charges	1,048	1,109	1,088
Internal charges and overheads recovered	-	1	1
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>1,816</b>	<b>1,893</b>	<b>1,784</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,283	1,310	1,372
Finance costs	150	295	132
Internal charges and overheads applied	148	152	149
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>1,581</b>	<b>1,757</b>	<b>1,653</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>235</b>	<b>136</b>	<b>131</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(115)	(136)	(644)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	1,321
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>(115)</b>	<b>(136)</b>	<b>677</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	350	409	187
Increase (decrease) in reserves	(230)	(409)	621
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>120</b>	<b>-</b>	<b>808</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(235)</b>	<b>(136)</b>	<b>(131)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



# Property Management

The Council owns and manages over 1,000 properties and buildings within the District.

## Community Outcomes

### SERVICES



Our community's needs for health and social services are met.

### ENVIRONMENT



There is a safe environment for all.

## What we provide

The Council Property Unit manages a large number of properties/assets in the District, including housing for the elderly. It also acquires property in order to maintain and/or enhance various Council services and activities. Acting on behalf of various Council divisions it arranges easements, leases, land status reviews, valuations, property disposals, title information and advisory services for other property-related matters.

It also responds to public enquiries about roads and property and has some involvement with subdivisions and other property developments in the District.

## Why we do it

The Unit delivers services such as housing for the elderly, helps various Council activities meet community needs, minimize the costs of operating and owning property and provides an appropriate return on investment for ratepayers, where appropriate.

## The assets we look after

The Property Unit looks after a number of Council assets including service centres and corporate accommodation at Rangiora and Oxford. They also manage 112 pensioner units, four motor camps, various commercial properties and other houses rented out at market rates.

The Property Unit manages over 470 use agreements, i.e. leases and licenses, for grazing land, commercial activities, community groups and airfield land, where hangers are erected.

They also administers forestry sites with close to 600ha, much of it situated along the coastal reserve.

## What we did

A wide range of operational and capital projects were completed or progressed over the year, along with a variety of property transactions across Council activity groups.

## Housing for the Elderly

Occupancy and revenue targets were met over the course of the year and expenditure met budget.

The refurbishment projects were inhibited by the COVID-19 lockdown with only 2 completed. A range of other asset improvement projects such as double glazing were progressed.

With the discontinuance of the Affordable Housing scheme revenue levels rose and a further three properties were refurbished and subsequently sold. This was also compromised by the COVID-19 lockdown.

## Service Centres

The refurbishment of the Rangiora Service Centre was reviewed in light of the likely impact on the community of COVID-19. As a result the budget was reduced to \$2.5m and delayed while the re-design work was progressed. The actual works have been pushed out to the 2020/21 financial year.

## Forestry Management

The coastal forestry harvest was completed and replanting of areas progressed. Work commenced on reviewing the balance of the forestry operations.

## Significant negative effects on the local community

There were no significant negative effects on the community.

## Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b><i>Our community's needs for health and social services are met.</i></b>	Council provides 112 pensioner and seven community housing units to the supply of housing in the District.	The percentage of pensioner and Community Housing occupancy per annum.	At least 97%.	<b>Not achieved</b> 95.5%  Below target due mainly to two vacant properties for community housing (affordable housing) as they are earmarked for disposal. The result not including these would be 97.9%.	<b>Not achieved</b> 96.99%  Due to COVID-19 we were unable to secure new tenants during the last quarter. We are actively working with prospective tenants from the waitlist to fill the vacancies.
<b><i>There is a safe community for all.</i></b>	Responding to requests received about the operation and maintenance of Council's housing, commercial and corporate office portfolios.	The percentage of Health and Safety, and urgent maintenance service requests responded to within 24 hours.	100%	<b>Achieved</b> 100%.  180 requests were received for the year. 26 requests were considered urgent and all were responded to within 24 hours.	<b>Achieved</b> 100%.  169 service requests were received for the year, of which 27 were considered to be urgent maintenance or health & safety related. All urgent requests were responded to within 24 hours.

## Property Management - Funding Impact Statement for 2019/20

	2019 Long Term Plan	2020 Long Term Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	1,781	1,888	1,719
Local authorities fuel tax, fines, infringement fees, and other receipts	436	439	403
<b>TOTAL OPERATING FUNDING</b>	<b>2,217</b>	<b>2,327</b>	<b>2,122</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,591	1,569	2,592
Finance costs	42	62	36
Internal charges and overheads applied	55	55	61
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>1,688</b>	<b>1,686</b>	<b>2,688</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>529</b>	<b>640</b>	<b>(566)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,624	1,554	(38)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	178	182	259
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>1,802</b>	<b>1,736</b>	<b>221</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	85	46	733
- to replace existing assets	2,323	1,763	36
Increase (decrease) in reserves	(77)	567	(1,022)
Increase (decrease) in investments	-	-	(93)
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>2,331</b>	<b>2,376</b>	<b>(346)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(529)</b>	<b>(640)</b>	<b>566</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



# Earthquake Recovery and Regeneration

## Community Outcomes

### PLACES & SPACES



Public spaces and facilities are plentiful, accessible and high quality.

The earthquake recovery activity has had a positive impact on the economic, social, environmental and cultural well-being of the community in that the completion of recreational facilities and ecological linkages, as well as town centre amenity improvements, have contributed to the community's wellbeing.

### What we provide

District Regeneration primarily involves the implementation of the Waimakariri Residential Red Zone Recovery Plan (2016). The Recovery Plan sets out the proposed land uses and activities in the former red zone areas.

The regeneration land under the Council's responsibility includes 82 ha of former private residential sections in Kaiapoi, The Pines Beach and Kairaki. Key uses and activities proposed for this land include greenspace/recreation, mixed-use business, and rural and private leases.

### Assets we look after

The Council looks after the ongoing development and management of regeneration land and the implementation of the Recovery Plan. The District Regeneration activity is tasked with the creation of

new assets on the land. The land is managed by the Council Property Team and the completed capital works become Greenspace assets.

### What we did

Continued delivery of the implementation phase of the Red Zone Recovery Plan, including management of regeneration lands, ongoing development and project delivery, working with private development proposals, and reporting to the Crown.

Ongoing delivery of the multi-year programme of capital works at the Kaiapoi Riverbanks, wharf and marine precinct.

Town centre improvement projects including strategic land acquisitions, project planning, and development works

### Notable Projects

- Norman Kirk Park development Kaiapoi East
  - Enabling works
  - Community BMX track
  - Dog Park
  - Recreation & Ecological linkage
- (South of Cass) and Honda Forest
  - Playing Fields & Irrigation systems
  - Softball (under construction)
  - Changing rooms & Public Toilets (under construction)
- Infrastructure
  - Beswick SMA

- Jones Street Upgrades
- Kaiapoi East Retained Road Upgrades and car-parking (under construction)
- Marine
  - Riverview Floating Pontoon
  - Kaiapoi River Dredging
  - Pile Moorings

### What's coming up

- Norman Kirk Park - General Landscaping and event space
- Heritage & Mahinga Kai – Kaiapoi South (design)
- Community Studios Hub – Kaiapoi South (design)
- The Pines Beach Entrance reserve
- Recreation & Ecological Linkages – Kaiapoi South
- Kaiapoi Riverbanks Walkway completion (Bridge corners)
- Rangiora Car Parking building (design)

### Significant negative effects on the community

(Nil)

## Earthquake Recovery and Regeneration - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>Public spaces and facilities are plentiful, accessible and high quality.</b>	Implementation of the Red Zone Regeneration Plan.	Implementation Plan developments are met: 2018/19 Community BMX Track.	100%	<b>Achieved</b> Contract is now complete. Opens to the public in September 2019.	<b>Achieved</b> Opened to the public in September 2019.
		2018/19 Dog Park.	100%	<b>Achieved</b> Contract is now complete. Opens to the public in September 2019.	<b>Achieved</b> Opened September 2019.
		2019/24 Heritage and Mahinga kai.	100%	<b>Not achieved</b> Planned to start establishing co-governance arrangements in 2019 calendar year via Mahi Tahi Committee.	<b>In progress</b> Co governance arrangements still to be confirmed. Work has been carried over to 2020-2021.
		2018/22 Recreation and Ecological Linkages.	100%	<b>Not achieved</b> South of Cass Landscaping contract is now underway but has been delayed due to site availability. Works will now be complete in the 2019/20 financial year.	<b>In progress</b> Some linkages not completed, they were; The Pines Beach Entrance, Kaiapoi South Rural areas linkages, and Feldwick Drain walkway. These were not able to be started due to resource constraints and commitments on other projects. The latter also cannot start since the land swap negotiations with the adjacent farm have not reached a successful conclusion.

## Earthquake Recovery and Regeneration - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>Public spaces and facilities are plentiful, accessible and high quality.</b>	Implementation of the Red Zone Regeneration Plan.	2019/20 Road improvements.	100%	<b>Achieved</b> Design is underway.	<b>Not achieved – In progress</b> This project includes a number of road upgrades. These works are underway (delivered as one contract) and were on track to complete on time, but were delayed by the COVID-19 lockdowns. The time lost was also not able to be fully recovered as they pushed the construction works into the wet winter period. The works are expected to complete in early September 2020.

## Earthquake Recovery and Regeneration - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>Public spaces and facilities are plentiful, accessible and high quality.</b>	Implementation of the Red Zone Regeneration Plan.	2019/20 Sports Fields and Changing Facilities.	100%	<b>Achieved</b> Bulk earthworks completed. Sports fields turf establishment and drainage underway. Design for changing rooms and softball diamonds complete.	<b>Not achieved – In progress</b> The changing rooms project was delayed for a number of reasons, including the contractors design period taking longer than expected, and also requiring a longer time to obtain building consent. The site possession date was also deliberately deferred due to the COVID-19 Level 4 lockdown.  The softball project was delayed initially due to getting no response to the original request for tender, and having to go through the tender process a second time. The contractor design period (and subsequent Principal's reviews) took longer than expected, and the physical works experienced delays due to the wet winter. COVID-19 Level 4 lockdown also contribute to the delay. The work will commence at the start of November.

## Earthquake Recovery and Regeneration - Funding Impact Statement for 2019/20

	2019 Long Term Plan	2020 Long Term Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	1,350	1,854	1,784
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	670	265	-
<b>TOTAL OPERATING FUNDING</b>	<b>2,020</b>	<b>2,119</b>	<b>1,784</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	694	683	2,502
Finance costs	796	671	1,601
Internal charges and overheads applied	23	24	-
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>1,513</b>	<b>1,377</b>	<b>4,103</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>507</b>	<b>742</b>	<b>(2,319)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	3,616	1,736	1,194
Development and financial contributions	-	-	-
Increase (decrease) in debt	2,071	2,251	8,821
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>5,687</b>	<b>3,987</b>	<b>10,015</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	10	-	13
- to replace existing assets	18,656	6,205	10,074
Increase (decrease) in reserves	(12,472)	(1,476)	(2,391)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>6,194</b>	<b>4,729</b>	<b>7,696</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(507)</b>	<b>(742)</b>	<b>2,319</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



# Council Controlled Organisations (CCOs)

Delivering services and managing facilities on Council's behalf.

## Community Outcomes

### SERVICES



Businesses in the District are diverse, adaptable and growing.

### PLACES & SPACES



Public spaces and facilities are plentiful, accessible and high quality.

## Te Kōhaka o Tūhaitara Trust

The object of the Trust is to manage and administer the Reserve under the management plan prepared in accordance with the Trust Deed for so long as the Reserve is classified as a Recreation Reserve pursuant to the Reserves Act.

Tūhaitara Coastal Park covers approximately 575ha of land along the coastline from the Waimakariri River mouth to Waikuku Township.

The Trust was formed in response to negotiations between the Crown and Ngāi Tahu over the coastal

reserve land. The Trust's control of the land is subject to the *Reserves Act 1977*.

The Trust's Vision is "To create a coastal reserve which is founded on and expresses strong ecological, conservation and cultural values and provides opportunity for compatible recreation and education activities for all people of New Zealand and to uphold the mana of Ngāi Tahu Whānui by protecting and enhancing the mahinga kai values of Tūtaepatu lagoon".

## Enterprise North Canterbury

Enterprise North Canterbury is a not-for-profit trust which provides promotion and economic development services for the North Canterbury region on behalf of Waimakariri and Hurunui District Councils. Its activities are focused on developing existing businesses and promoting new businesses within the region. The Trust also promotes the region as a visitor destination.

The Mayors of the two councils are trustees and the two Chief Executive Officers are advisory trustees. Other trustees are appointed jointly by the Hurunui and Waimakariri District Councils.

## Transwaste Canterbury Limited

Transwaste Canterbury Limited operates a regional landfill at Kate Valley and associated transport services in a joint venture with Canterbury Waste Services.

The Waimakariri District Council is one of the councils in the Canterbury region that between them own 50% of the shares in Transwaste Canterbury Limited.

The other councils are Christchurch City Council, Ashburton District Council, Selwyn District Council and the Hurunui District Council. The Council shareholders appoint representatives to a joint committee that in turn appoints four of the eight directors.

## Council Controlled Organisations (CCOs) - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
<b>TE KŌHAKA O TŪHAITARA TRUST</b>					
<b><i>There are areas of significant indigenous vegetation and habitats for indigenous fauna.</i></b>	Managing and administering the 550ha of coastal land in accordance with the Te Kohaka o Tūhaitara Trust Deed, to protect the ecological, conservation and cultural values as well as providing educational and recreational activities.	Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.	Two per year.	<b>Achieved</b> Exceeded target. Six biota nodes were established during the year.	<b>Achieved</b> The Trust now have 31 Biota Nodes ranging in age from three months to almost nine years, with an additional four water holes excavated ready for adoption.
		Maintaining functional trails to provide walking, cycling and horse riding recreational experiences.	At least 15km of trail per annum.	<b>Achieved</b> With significant forestry operations in the park this year, the Trust has struggled to meet the aim to have a minimum of 15km of trail open. However we have created a number of bypasses, upgraded track surfacing and identified additional routes for development in the future. The additional 7km of trail owned by the Trust at Pegasus Town has meant that we have met the target.	<b>Achieved</b> Trails also remained open during the COVID-19 lockdown periods where local cyclists, walkers and horse riders made use of the trail network for their daily exercise. After the lockdown was lifted we carried out trail mowing and been supported by the Pine Brigade who have been lifting pines on the Pegasus Walkway increasing access.
		Develop and implement environmental education modules through engaging and retaining learning institutions.	At least five institutions per annum.	<b>Achieved</b>	<b>Achieved</b> Measure was achieved during the year and new institutions have been confirmed.  During the COVID-19 lockdown education was carried out online.

## Council Controlled Organisations (CCOs) - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2018-2019)	RESULT (2019-2020)
ENTERPRISE NORTH CANTERBURY					
<b>Businesses in the District are diverse, adaptable and growing.</b>	Retaining and supporting existing small to medium businesses by providing training, coaching, mentoring and network opportunities.	The number of businesses assessed for training and coaching needs.	A minimum of 62 capability assessments per annum.	<b>Achieved</b> 110 full capability assessments completed.	<b>Achieved</b> 405 total assessments. 102 of these assessments were full capability assessments. 303 were shortened versions to meet the immediate COVID-19 needs.
		The number of business seminars and workshops delivered per annum.	20	<b>Achieved</b> 40 seminars delivered for 17 business courses, many were multi-part.	<b>Achieved</b> 21 half day seminars delivered for eight businesses.
		Assessment by New Zealand Trade and Enterprise (NZTE) of ENC services through annual customer survey.	A minimum of 60% net promoter score per annum.	<b>Achieved</b> 76% In terms of service standard, anything higher than 50% is considered excellent service and anything higher than 70% is considered world class.	<b>Achieved</b> 69% A reduction on last year due to COVID-19 but still well above the minimum target.
TRANSWASTE CANTERBURY LIMITED					
<b>Core utility services are provided in a timely, sustainable and affordable manner.</b>	Providing a landfill at Kate Valley to serve the Canterbury area, to ensure waste is disposed of safely and securely, and the environment is protected through conditions of resource consents as issued under the <i>Resource Management Act 1991</i> .	Breaches of consent conditions that results in an Environment Canterbury report identifying compliance issues.	Nil	<b>Achieved</b> Nil. No known breaches of consent conditions.	<b>Achieved</b> Nil. No known breaches of consent conditions.
		The percentage of landfill available to waste transporters during normal annual transport access hours.	99%	<b>Achieved</b> 100%	<b>Achieved</b> 100%

# Financial Management

## Financial Statements

- Consolidated Statement of Financial Performance
- Consolidated Statement of Other Comprehensive Revenue and Expense
- Consolidated Statement of Changes in Net Assets / Equity
- Consolidated Financial Position
- Consolidated Statement of Cash Flows

## Funding Impact Statement for Whole of Council

## Accounting Policies

## Financial Benchmarking

## Notes to the Financial Statements

- Rates
- Subsidies and grants
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- Expenditure
- Severance Payments
- Income Tax
- Cash and Cash Equivalents
- Other Financial Assets
- Trade and Other Receivables
- Non-current Assets Held For Sale
- Forestry Assets
- Investments in Associates

- Derivative Financial Instruments
- Investment Property
- Property, Plant and Equipment
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- Intangible
- Trade and Other Payables
- Employee Benefit Liabilities
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- Statement of Special and Separate Funds
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## Cost of Activity Statements

## Other Disclosures

# Consolidated Statement of Financial Performance

For The Year Ended 30 June 2020

	Note	Group 2020 Actual	Parent 2020 Actual	Parent 2020 Budget	Group 2019 Actual	Parent 2019 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>						
Rates	1	65,833	65,833	65,538	59,829	59,829
Interest		217	217	845	629	629
Subsidies and grants	2	6,267	6,267	8,871	6,601	6,601
Other revenue	3	21,797	21,797	17,195	19,128	19,128
Development and other Contributions	20	6,141	6,141	12,370	12,224	12,224
Earthquake Recoveries - Government		1,194	1,194	1,432	1,298	1,298
Vested Assets		12,024	12,024	15,112	37,691	37,691
<b>TOTAL REVENUE EXCLUDING GAINS</b>		<b>113,473</b>	<b>113,473</b>	<b>121,363</b>	<b>137,400</b>	<b>137,400</b>
<b>Operating expenses by activity</b>						
Governance		2,867	2,867	2,948	2,502	2,502
District Development		7,524	7,524	7,018	6,448	6,448
Roads and Footpaths		20,994	20,994	20,091	21,067	21,067
Water Supply		8,536	8,536	8,042	8,804	8,804
Sewerage and the Treatment and Disposal of Sewage		11,484	11,484	13,179	11,888	11,888
Stormwater Drainage		6,082	6,082	4,843	4,531	4,531
Refuse and Recycling		8,596	8,596	8,475	7,842	7,842
Libraries and Museums		4,476	4,476	5,486	4,590	4,590
Recreation		17,928	17,928	17,695	17,316	17,316
Community Protection		7,588	7,588	7,727	7,567	7,567
Community Development		2,014	2,014	2,075	1,957	1,957
Property Management		1,881	1,881	808	1,163	1,163
Earthquake Recovery		4,115	4,115	1,885	3,106	3,106
Non Significant Activities	5	7,985	7,985	1,178	11,295	11,295
<b>TOTAL EXPENSES</b>	6	<b>112,070</b>	<b>112,070</b>	<b>101,450</b>	<b>110,076</b>	<b>110,076</b>
<b>OPERATING SURPLUS / (DEFICIT) BEFORE GAINS</b>		<b>1,403</b>	<b>1,403</b>	<b>19,913</b>	<b>27,324</b>	<b>27,324</b>
Other gains	4	1,373	1,373	145	2,136	2,136
<b>OPERATING SURPLUS / (DEFICIT) AFTER GAINS</b>		<b>2,776</b>	<b>2,776</b>	<b>20,058</b>	<b>29,460</b>	<b>29,460</b>
Plus Share of Associates	14	(2)	-	-	94	-
<b>NET SURPLUS / (DEFICIT) BEFORE TAXATION</b>		<b>2,774</b>	<b>2,776</b>	<b>20,058</b>	<b>29,554</b>	<b>29,460</b>
Less Taxation expense	8	-	-	-	-	-
<b>NET SURPLUS / (DEFICIT)</b>		<b>2,774</b>	<b>2,776</b>	<b>20,058</b>	<b>29,554</b>	<b>29,460</b>
<b>Total operating expenditure includes:</b>						
Interest	6	5,619	5,619	7,663	5,454	5,454

The accompanying accounting policies and notes form part of these financial statements.

# Consolidated Statement of Other Comprehensive Revenue and Expense

For The Year Ended 30 June 2020

	Note	Group 2020 Actual	Parent 2020 Actual	Parent 2020 Budget	Group 2019 Actual	Parent 2019 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>NET SURPLUS/ (DEFICIT)</b>		<b>2,774</b>	<b>2,776</b>	<b>20,058</b>	<b>29,554</b>	<b>29,460</b>
<b>Other comprehensive revenue and expense</b>						
Gain/(Loss) on asset revaluation	22a	46,306	46,306	42,026	36,012	35,789
Increase/(decrease) in asset revaluation reserve due to Impairment & impairment reversal	22a	-	-	-	-	-
Financial assets at fair value through other comprehensive revenue and expense	22a	(59)	(59)	-	(126)	(126)
<b>TOTAL OTHER COMPREHENSIVE REVENUE AND EXPENSE</b>		<b>46,247</b>	<b>46,247</b>	<b>42,026</b>	<b>35,886</b>	<b>35,663</b>
<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE</b>		<b>49,021</b>	<b>49,023</b>	<b>62,084</b>	<b>65,440</b>	<b>65,123</b>

# Consolidated Statement of Changes in Net Assets/Equity

For The Year Ended 30 June 2020

	Note	Group 2020 Actual	Parent 2020 Actual	Parent 2020 Budget	Group 2019 Actual	Parent 2019 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>EQUITY AT BEGINNING OF THE YEAR</b>		<b>1,689,161</b>	<b>1,685,437</b>	<b>1,684,856</b>	<b>1,623,721</b>	<b>1,620,314</b>
Net Surplus / (Deficit) for the year		2,774	2,776	20,058	29,554	29,460
Other comprehensive revenue and expense		46,247	46,247	42,026	35,886	35,663
<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR</b>		<b>49,021</b>	<b>49,023</b>	<b>62,084</b>	<b>65,440</b>	<b>65,123</b>
<b>EQUITY AT END OF THE YEAR</b>		<b>1,738,182</b>	<b>1,734,460</b>	<b>1,746,940</b>	<b>1,689,161</b>	<b>1,685,437</b>

The accompanying accounting policies and notes form part of these financial statements.

# Consolidated Financial Position

As at 30 June 2020

	Note	Group 2020 Actual	Parent 2020 Actual	Parent 2020 Budget	Group 2019 Actual	Parent 2019 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current Assets</b>						
Cash and cash equivalents	9	27,359	27,359	10,691	19,941	19,941
Short term investments		319	319	-	319	319
Inventories		231	231	210	207	207
Trade and other receivables	11	14,315	14,315	12,448	14,349	14,349
Non-current assets held for sale	12	1,761	1,761	-	405	405
<b>TOTAL CURRENT ASSETS</b>		<b>43,985</b>	<b>43,985</b>	<b>23,349</b>	<b>35,221</b>	<b>35,221</b>
<b>Non Current Assets</b>						
Other financial assets	10	4,660	4,660	4,934	4,319	4,319
Forestry assets	13	2,187	2,187	3,639	2,097	2,097
Investments in associates	14	3,721	-	-	3,723	-
Trade and other receivables	11	1,659	1,659	-	2,385	2,385
Investment properties	16	16,346	16,346	2,468	14,694	14,694
Property, plant and equipment	17a	65,698	65,698	85,640	69,134	69,134
Infrastructural assets	17b	1,800,886	1,800,886	1,840,546	1,738,915	1,738,915
Intangible assets	17c	536	536	387	742	742
<b>TOTAL NON CURRENT ASSETS</b>		<b>1,895,693</b>	<b>1,891,972</b>	<b>1,937,614</b>	<b>1,836,008</b>	<b>1,832,285</b>
<b>TOTAL ASSETS</b>		<b>1,939,678</b>	<b>1,935,957</b>	<b>1,960,963</b>	<b>1,871,230</b>	<b>1,867,507</b>
<b>Current Liabilities</b>						
Trade and other payables	18	16,279	16,279	18,472	18,252	18,252
Employee benefit liabilities	19	4,598	4,598	3,336	3,535	3,535
Development contributions	20	1,907	1,907	1,316	2,050	2,050
Derivative financial instruments	15	-	-	-	370	370
Current portion of borrowings	21	25,055	25,055	25,000	25,054	25,054
<b>TOTAL CURRENT LIABILITIES</b>		<b>47,839</b>	<b>47,839</b>	<b>48,124</b>	<b>49,261</b>	<b>49,261</b>
<b>Non Current Liabilities</b>						
Derivative financial instruments	15	18,668	18,668	5,327	12,764	12,764
Borrowings	21	134,990	134,990	160,572	120,045	120,045
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>153,658</b>	<b>153,658</b>	<b>165,899</b>	<b>132,808</b>	<b>132,808</b>
<b>TOTAL LIABILITIES</b>		<b>201,497</b>	<b>201,497</b>	<b>214,023</b>	<b>182,070</b>	<b>182,070</b>
<b>NET ASSETS</b>		<b>1,738,182</b>	<b>1,734,460</b>	<b>1,746,940</b>	<b>1,689,161</b>	<b>1,685,437</b>
<b>Ratepayers Equity</b>						
Accumulated general equity	22a	870,599	867,558	889,239	865,924	862,881
Other reserves	22a	4,902	4,902	6,702	5,889	5,889
Revaluation reserve	22a	862,682	862,000	850,999	817,349	816,667
<b>TOTAL RATEPAYERS' EQUITY</b>		<b>1,738,182</b>	<b>1,734,460</b>	<b>1,746,940</b>	<b>1,689,161</b>	<b>1,685,437</b>

The accompanying accounting policies and notes form part of these financial statements.

# Consolidated Statement of Cash Flows

For The Year Ended 30 June 2020

	Note	Group 2020 Actual	Parent 2020 Actual	Parent 2020 Budget	Group 2019 Actual	Parent 2019 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Cash was provided from:</b>						
Receipts from ratepayers		65,870	65,870	65,538	59,872	59,872
Receipts from subsidies (excluding earthquake subsidies)		6,343	6,343	8,871	6,657	6,657
Earthquake related receipts		2,617	2,617	1,432	1,973	1,973
Receipts from other revenue		18,312	18,312	16,680	16,975	16,975
Development and other contributions		6,499	6,499	12,370	11,041	11,041
Interest received		207	207	845	565	565
Dividends received		723	723	600	631	631
Receipt of Canterbury Regional Council Rates		9,868	9,868	9,741	9,245	9,245
Net Goods and Services Tax		291	291	-	266	266
		<b>110,730</b>	<b>110,730</b>	<b>116,077</b>	<b>107,225</b>	<b>107,225</b>
<b>Cash was disbursed to:</b>						
Payments to suppliers		(44,828)	(44,828)	(42,606)	(43,736)	(43,736)
Payments to employees		(27,436)	(27,436)	(26,810)	(25,857)	(25,857)
Payments to Canterbury Regional Council		(9,860)	(9,860)	(9,741)	(9,130)	(9,130)
Income tax paid		-	-	-	-	-
Interest paid		(5,748)	(5,748)	(7,663)	(5,351)	(5,351)
Net Goods and Services Tax		-	-	-	-	-
		<b>(87,872)</b>	<b>(87,872)</b>	<b>(86,820)</b>	<b>(84,074)</b>	<b>(84,074)</b>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	23	<b>22,858</b>	<b>22,858</b>	<b>29,257</b>	<b>23,151</b>	<b>23,151</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Cash was provided from:</b>						
Proceeds from sale of property, plant and equipment		4,817	4,817	813	2,997	2,997
Proceeds from Community loans repaid and Investments returned		380	380	-	23	23
		<b>5,197</b>	<b>5,197</b>	<b>813</b>	<b>3,020</b>	<b>3,020</b>
<b>Cash was disbursed to:</b>						
Purchase of Non Current Assets		(33,765)	(33,765)	(70,821)	(40,008)	(40,008)
Acquisition of investments		(1,872)	(1,872)	-	(552)	(552)
		<b>(35,637)</b>	<b>(35,637)</b>	<b>(70,821)</b>	<b>(40,560)</b>	<b>(40,560)</b>
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>(30,440)</b>	<b>(30,440)</b>	<b>(70,008)</b>	<b>(37,540)</b>	<b>(37,540)</b>

The accompanying accounting policies and notes form part of these financial statements.

## Consolidated Statement of Cash Flows - For The Year Ended 30 June 2020 (cont.)

	Note	Group 2020 Actual	Parent 2020 Actual	Parent 2020 Budget	Group 2019 Actual	Parent 2019 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Cash was provided from:</b>						
Proceeds from borrowings		60,000	60,000	38,154	50,000	50,000
		<b>60,000</b>	<b>60,000</b>	<b>38,154</b>	<b>50,000</b>	<b>50,000</b>
<b>Cash was applied to:</b>						
Repayment of borrowings		(45,000)	(45,000)	(7,582)	(35,000)	(35,000)
		<b>(45,000)</b>	<b>(45,000)</b>	<b>(7,582)</b>	<b>(35,000)</b>	<b>(35,000)</b>
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>15,000</b>	<b>15,000</b>	<b>30,572</b>	<b>15,000</b>	<b>15,000</b>
Net Increase (Decrease) in Cash Held		7,418	7,418	(10,179)	611	611
Add Opening Bank Brought Forward		19,941	19,941	20,870	19,330	19,330
<b>ENDING CASH</b>		<b>27,359</b>	<b>27,359</b>	<b>10,691</b>	<b>19,941</b>	<b>19,941</b>

The accompanying accounting policies and notes form part of these financial statements.



# Funding Impact Statement for Whole of Council

## Funding Impact Statement

The funding impact statement is required under the *Local Government Act 2002* Schedule 10 and conforms to the *Local Government (Financial Reporting) Regulations 2011*. General accepted accounting practice does not apply to the preparation of the funding impact statement as stated in s111(2) of the *Local Government Act*.

# Funding Impact Statement

For The Year Ended 30 June 2020 Whole of Council

	2019 Long Term Plan	2019 Annual Report	2020 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>				
General Rates, uniform annual general charges, rates penalties	37,260	37,347	39,851	39,542
Targeted Rates	22,136	23,227	25,687	27,071
Subsidies and grants for operating purposes	3,067	3,658	3,077	3,350
Fees and charges	16,565	17,000	15,980	19,601
Interest and dividends from investments	1,072	1,260	1,445	940
Local authorities fuel tax, fines, infringement fees and other receipts	813	1,065	700	1,014
<b>TOTAL OPERATING FUNDING</b>	<b>80,913</b>	<b>83,557</b>	<b>86,740</b>	<b>91,518</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	61,600	69,937	68,886	72,236
Finance costs	7,827	5,454	7,663	5,619
Other operating funding applications	-	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>69,427</b>	<b>75,392</b>	<b>76,549</b>	<b>77,855</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>11,486</b>	<b>8,166</b>	<b>10,191</b>	<b>13,662</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	6,834	4,241	7,227	4,111
Development and financial contributions	12,399	12,224	12,370	6,141
Increase (decrease) in debt	33,062	15,000	30,572	15,000
Gross proceeds from sale of assets	178	3,737	813	4,110
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>52,473</b>	<b>35,202</b>	<b>50,982</b>	<b>29,362</b>

	2019 Long Term Plan	2019 Annual Report	2020 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000	\$'000
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	22,704	19,900	15,549	5,613
- to improve the level of service	13,918	11,089	26,244	20,855
- to replace existing assets	35,858	24,236	31,528	19,879
Increase (decrease) in reserves	(9,050)	(12,184)	(12,637)	(3,618)
Increase (decrease) in investments	529	327	489	295
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>63,959</b>	<b>43,368</b>	<b>61,173</b>	<b>43,024</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(11,486)</b>	<b>(8,166)</b>	<b>(10,191)</b>	<b>(13,662)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reconciliation between Statement of Financial Performance and Funding Impact Statement</b>				
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING PER FUNDING IMPACT STATEMENT</b>		<b>8,166</b>	<b>10,191</b>	<b>13,662</b>
Subsidies and grants for capital expenditure		4,241	7,227	4,111
Development and financial contributions		12,224	12,370	6,141
Vested assets		37,691	15,112	12,024
Gain on sale		1,859	60	735
Depreciation		(24,557)	(24,900)	(25,770)
Fair value movement on assets/liabilities - non monetary		(7,530)	-	(5,073)
Assets written off/Loss on sale		(2,634)	-	(3,054)
<b>NET SURPLUS/(DEFICIT) BEFORE TAXATION</b>		<b>29,460</b>	<b>20,058</b>	<b>2,776</b>

# Statement of Accounting Policies

The Waimakariri District Council (the Council) is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The Council was formed on 1 November 1989 and constituted under the Local Government Reorganisation Order 1989.

The Council holds equity shares in the following of its associates, 50% equity share in Te Kōhaka o Tūhaitara Trust, 50% equity share in The Waimakariri District Libraries Trust, 50% in Enterprise North Canterbury and 33% equity share in The Waimakariri Arts Collection Trust.

The primary objective of the Council is to provide goods and services for the community or social benefit rather than making a financial return. Accordingly, The Council has designated itself and the group as public benefit entities (PBEs) for financial reporting purposes.

The financial statements of the Council are for the year ended 30 June 2020. The financial statements were authorised for issue by Council on 6 October 2020.

## Statement of compliance and basis of preparation

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

The financial statements of the Council and group have been prepared in accordance with the requirements of the Local Government Act 2002, which include

the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

In May 2013, the External Reporting Board issued a new suite of PBE accounting standards for application by public sector entities for reporting periods beginning on or after 1 July 2014. The Council has applied these standards in preparing the 30 June 2020 financial statements.

The financial statements have been prepared in accordance with Tier 1 PBE accounting standards.

## Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

## Standards issued and not yet effective that have been early adopted

The Council did not early adopt any standard issued but not yet effective.

## Standards issued and not yet effective that have not been early adopted

### PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 Financial Instruments replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement and PBE IFRS9 Financial Instruments and is effective for financial years beginning on or after 1 January 2022, with earlier adoption permitted.

The main changes compared to PBE IPSAS 29 that are relevant to the Council are:

- New financial asset classification requirements for determining whether an asset is measured at fair value or amortised cost

- A new impairment model for financial assets based on expected losses, which might result in the earlier recognition of impairment losses.

The Council intends to adopt PBE IPSAS 41 for the 30 June 2023 financial year. The Council has not yet assessed in detail the impact of the new standard.

## Amendment to PBE IPSAS 2 Statement of Cash Flows

An amendment to PBE IPSAS 2 Statement of Cash Flows requires entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. This amendment is effective for annual periods beginning on or after 1 January 2021, with early application permitted. The Council does not intend to early adopt the amendment.

## PBE FRS 48 Service Performance Reporting

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 and is effective for reporting periods beginning on or after 1 January 2021. The Council has not yet determined how application of PBE FRS 48 will affect its statement of service performance.

## Basis of consolidation

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue and expenses of entities in the group on a line-by-line basis. All intragroup balances, transactions, revenues and expenses are eliminated on consolidation.

## Subsidiaries

The Council consolidates in the group financial statements all entities where the Council has the capacity to control their financing and operating policies to obtain benefits from the activities of the subsidiary. This power exists where the Council controls the majority voting power on the governing body, where such policies have been irreversibly predetermined by the Council or where the determination of such policies is unable to materially affect the level of potential ownership benefits that arise from the activities of the subsidiary.

The Council will recognise goodwill where there is an excess of the consideration transferred over the net identifiable assets acquired and liabilities assumed. This difference reflects the goodwill to be recognised by the Council. If the consideration transferred is lower than the net fair value of the Council's interest in the identifiable assets acquired and liabilities assumed, the difference will be recognised immediately in the surplus or deficit.

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

## Associate

The Council's associate investments are accounted for in the group financial statements using the equity method. An associate is an entity over which the Council has significant influence and that is neither a subsidiary nor an interest in a joint venture. The investment in an associate is initially recognised at cost and the carrying amount in the group financial statements is increased or decreased to recognise the group's share of the surplus or deficit of the associate after the date of acquisition. Distributions received from an associate reduce the carrying amount of the investment in the group financial statements.

If the share of deficits of an associate equals or exceeds its interest in the associate, the group discontinues recognising its share of further deficits. After the group's interest is reduced to zero, additional deficits are provided for and a liability is recognised, only to the extent that the Council has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports surpluses, the group will resume recognising its share of those surpluses only after its share of the surpluses equals the share of deficits not recognised.

Where the group transacts with an associate, surpluses or deficits are eliminated to the extent of the group's interest in the associate.

Dilution gains or losses arising from investments in associates are recognised in the surplus or deficit.

The investments in the associates are carried at cost in the Council's parent entity financial statements.

## Third party transfer payment agencies

The Council collects monies for many organisations. Where collections are processed through the Council accounts, any monies held are shown as liabilities in the accounts trade and payables.

## Revenue

Revenue is measured at fair value. The specific accounting policies for significant revenue items are explained below:

### Rates revenue

The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter) and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers the effect

of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue

- Revenue arising from late payment penalties is recognised as revenue when rates become overdue
- Rates collected on behalf of the Environmental Canterbury Regional Council (ECan) are not recognised in the financial statements, as the Council is acting as an agent for ECan.

## Development and financial contributions

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

## New Zealand Transport Agency roading subsidies

The Council receives funding assistance from the New Zealand Transport Agency, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

## Other grants received

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

## Building and resource consent revenue

Fees and charges for building and resource consent services are recognised on a percentage completion

basis with reference to the recoverable costs incurred at balance date.

#### **Provision of commercially based services**

Revenue derived through the provision of services to third parties in a commercial manner is recognised in proportion to the stage of completion at balance date.

#### **Sales of goods and services**

Revenue from the sales of goods and services is recognised when a product or a service is sold to the customer.

#### **Infringement fees and fines**

Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when the infringement notice is issued. The Council recognises revenue at an amount based on the probability of collecting fines.

#### **Vested or donated physical assets**

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

#### **Interest and dividends**

Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rate.

Dividends are recognised when the right to receive payment has been established. When dividends are declared from pre-acquisition surpluses, the dividend is deducted from the cost of the investment.

#### **Insurance proceeds**

Insurance proceeds are recognised as revenue when the compensation becomes receivable.

### **Expenditure**

The specific accounting policies for significant expenditure items are explained below.

#### **Borrowing costs**

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

#### **Grant expenditure**

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

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant. The Council's grants awarded have no substantive conditions attached.

#### **Income tax**

Income tax expense includes components relating to both current tax and deferred tax.

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

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the statement of

financial position and the corresponding tax bases used in the computation of taxable profit.

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

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

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

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

#### **Finance leases**

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

At the commencement of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

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

### **Operating leases**

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

Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

### **Balance Sheet items**

The specific accounting policies for significant balance sheet items are explained follows:

#### **Cash and cash equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

#### **Trade and other receivables**

Trade receivables, which generally have 30-90 day terms, are recognised and carried at original invoice amount less an allowance for any uncollectable amounts.

An estimate for doubtful debts is made when collection of the full amount is no longer probable. Bad debts are written off when identified.

#### **Financial assets**

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit in which case the transaction costs are recognised in the surplus or deficit.

Purchases and sales of financial assets are recognised on trade-date, the date on which the Council and group commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council and group have transferred substantially all the risks and rewards of ownership.

Financial assets are classified into the following categories for the purpose of measurement

- fair value through surplus or deficit
- loans and receivables
- held-to-maturity investments and
- fair value through other comprehensive revenue and expense.

The classification of a financial asset depends on the purpose for which the instrument was acquired.

#### **Financial assets at fair value through surplus or deficit**

Financial assets at fair value through surplus or deficit include financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of short-term profit-taking. Derivatives are also categorised as held for trading

unless they are designated into a hedge accounting relationship for which hedge accounting is applied.

Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified as a current asset.

After initial recognition, financial assets in this category are measured at their fair values with gains or losses on remeasurement recognised in the surplus or deficit.

#### **Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

After initial recognition, they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Loans to community organisations made at nil or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. The loans are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of the expected future cash flows of the loan is recognised in the surplus or deficit as a grant.

#### **Held-to-maturity investments**

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities and there is the positive intention and ability to hold to maturity. They are included in

current assets, except for maturities greater than 12 months after balance date, which are included in non-current assets.

After initial recognition they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

#### **Fair value through other comprehensive revenue and expense**

Financial assets at fair value through other comprehensive revenue and expense are those that are designated into the category at initial recognition or are not classified in any above. They are included in non-current assets unless management intends to dispose of, or realise, the investment within 12 months of balance date. The Council and group includes in this category

- Investments that it intends to hold long-term but which may be realised before maturity and shareholdings that it holds for strategic purposes

These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the surplus or deficit.

On derecognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

#### **Impairment of financial assets**

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

#### **Loans and receivables and held-to-maturity investments**

Impairment is established when there is evidence that the Council and group will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership, or liquidation and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectable, it is written off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in term deposits, local authority stock, government bonds and community loans, are recognised directly against the instrument's carrying amount.

#### **Financial assets at fair value through other comprehensive revenue and expense**

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

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

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

is recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit.

If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

#### **Inventories**

Inventories held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at cost (using the FIFO method), adjusted, when applicable, for any loss of service potential.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

Inventories held for use in the provision of goods and services on a commercial basis are valued at the lower of cost (using the FIFO method) and net realisable value.

The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down.

#### **Non-current assets held for sale**

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

Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increases in fair value (less costs to sell)

are recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale.

### **Property, plant and equipment**

#### **Property, plant and equipment consist of:**

Operational assets – These include land and buildings, library books, plant and equipment and motor vehicles owned by the Council.

Infrastructural assets – Infrastructure assets are the fixed utility systems owned by The Council. Each class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations.

Land (operational and infrastructural) is measured at fair value. Buildings (operational and infrastructural) and infrastructural assets (except land under roads) are measured at fair value less accumulated depreciation and impairment losses. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

#### **Additions**

The cost of an item of property, plant, or equipment is recognised as an asset if and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Council and group and the cost of the item can be measured reliably.

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

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an

asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

#### **Disposals**

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

#### **Subsequent costs**

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

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

#### **Revaluation**

Land and buildings (operational and infrastructural) and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluations of property, plant and equipment are accounted for on a class-of-asset basis.

The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in

equity for that class-of-asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed and then recognised in other comprehensive revenue and expense.

#### **Depreciation**

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

Operational Assets		
Land	Not Depreciated	
<b>Buildings:</b>		
Structure	55 – 100 years	(1% - 1.82%)
Roof	40 years	(2.50%)
Panels & Fitout	15 years	(6.67%)
Ventilation & Heating	20 years	(5.00%)
<b>Plant and Machinery</b>	4 – 15 years	(6.67% – 25%)
<b>Computer Equipment</b>	4 years	(25%)
<b>Office Equipment</b>	10 years	(10%)
<b>Furniture and Fittings</b>	5 – 10 years	(10% – 20%)
<b>Vehicles</b>	5 – 8 years	(12.5% – 20%)
<b>Library Books</b>	3 – 10 years	(10% – 33.3%)
<b>Infrastructure Assets</b>		
<b>Roads:</b>		
Formation	Not depreciated	
Top surface	1 - 25 years	(4% - 100%)
Pavement	40 - 100 years	(1% - 2.5%)
Footpaths	20 - 50 years	(2% - 5%)
Streetlights	25 - 60 years	(1.67% - 4%)
Bridges	40 – 150 years	(0.67% - 2.5%)
<b>Water Reticulation:</b>		
Pipes	40 – 100 years	(1% - 2.5%)
Valves, hydrants	40 - 100 years	(1% - 2.5%)
Pump stations	20 – 100 years	(1% - 5%)
Tanks	50 – 100 years	(1% - 2%)
<b>Sewerage systems:</b>		
Pipes	40 – 100 years	(1% - 2.5%)
Manholes	80 – 130 years	(0.77% - 1.25%)
Treatment plant	30 – 80 years	(1.25% - 3.33%)
Pump stations	20 – 80 years	(1.25% - 5%)
<b>Drainage systems:</b>		
Pipes	40 – 100 years	(1% - 2.5%)
Manholes, cesspits	80 – 100 years	(1% - 1.25%)
Pump station assets	20 – 80 years	(1.25% - 5%)
<b>Greenspace Assets</b>		
Footpaths	20 - 50 years	(2% - 5%)
Walls & Fences	10 - 70 years	(1.43% - 10%)
Access & Parking	15 - 80 years	(1.25% - 6.67%)
Structural	20 - 100 years	(1% - 5%)
Sports Areas & Courts & Features	10 - 70 years	(1.43% - 10%)
Playgrounds	15 – 30 years	(3.33% - 6.67%)

## Intangible assets

### Software acquisition and development

Acquired computer software is capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised in the surplus or deficit when incurred. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs associated with development and maintenance of the Council's website are recognised as an expense when incurred.

### Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Computer software	5 – 10 years	10% - 20%
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### Impairment of property, plant and equipment and intangible assets.

Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use are not subject to amortisation and are tested annually for impairment.

Property, plant and equipment and intangible assets

subsequently measured at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For non cash-generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit.

### Investment property

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

Investment property is measured initially at its cost, including transaction costs. After initial recognition, all investment property is measured at fair value at each reporting date.

The values of the assets have been considered on a Fair Value basis under a highest and best use scenario.

Fair Value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

### **Forestry**

Standing forestry assets are independently revalued annually at fair value less estimated costs to sell for one growth cycle. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions.

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

Forestry maintenance costs are recognised in the surplus or deficit when incurred.

### **Employee benefits**

#### **Short term benefits**

Employee benefits that the Council expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, long service entitlements expected to be settled within 12 months and sick leave.

Liabilities for accumulating short-term compensated absences (such as sick leave) are measured as the amount of unused entitlement accumulated at the balance sheet date that the entity anticipates employees will use in future periods in excess of the days that they will be entitled to in each of those periods.

The Council recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

#### **Long term benefits**

Long term entitlements such as long service leave entitlements that are payable beyond 12 months, are calculated on an actuarial basis. The calculation is based on likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information.

#### **Defined contribution schemes**

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

#### **Provisions**

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

#### **Borrowings**

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

#### **Financial guarantee contracts**

A financial guarantee contract is a contract that requires the Council or group to make specified payments to reimburse the holder of the contract for a

loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, the fair value of the liability is initially measured using a valuation technique, such as considering the credit enhancement arising from the guarantee or the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. If the fair value of a guarantee cannot be reliably determined, a liability is only recognised when it is probable there will be an outflow under the guarantee. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability.

Financial guarantees are subsequently measured at the higher of

- the estimated amount determined if it is probable there will be an outflow to settle the guarantee and
- the amount initially recognised less, when appropriate, cumulative amortisation as revenue.

#### **Equity**

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

- accumulated funds
- special reserves and other reserves
- fair value through other comprehensive revenue and expense reserve and
- asset revaluation reserve.

### Special reserves and other reserves

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

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

The Council created reserves are reserves established by the Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Fair value through other comprehensive revenue and expense reserve.

This reserve comprises the cumulative net change in the fair value of assets classified as fair value through other comprehensive revenue and expense.

### Asset revaluation reserve

This reserve relates to the revaluation of property, plant and equipment to fair value.

### Goods and Services Tax (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

### Statement of Cash Flows

Cash comprises cash balances on hand, held in bank accounts, demand deposits and bank overdrafts. Cash equivalents are the short term (90 days or less), highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, in which the Council invests as part of its day to day cash management.

Operating activities include cash received from all revenue sources of the Council and record the cash payments made for the supply of goods and services. Agency transactions (for example, the collection of Regional Council rates) are recognised as receipts and payments in the Statement of Cash flows, given that they flow through the Council's main bank account.

Investing activities are those activities relating to the acquisition and disposal of non-current assets, which are of long term assets and other investments not included in cash equivalents.

Financial activities comprise activities that result in changes in the size and composition of the contributed equity and borrowings of the Council.

### Cost allocation

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

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

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

### Budget figures

The budget figures are those approved by the Council at the beginning of the year in the Annual Plan or Long Term Plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Council for the preparation of the financial statements.

### Critical accounting estimates and assumptions

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

### Property, plant and equipment

Note 17 provides information about the estimates and assumptions applied in determining the fair value of operational and infrastructural assets.

### **Landfill sites and aftercare provision**

The Council previously operated refuse landfill sites within the Waimakariri District, which are all now closed.

The Council has been investigating the extent of landfill post-closure costs and to date preliminary risk analysis has not identified any significant additional costs.

The Council minimises its risk associated with any potential post closure costs by complying with its responsibilities in terms of the resource consents and has been actively monitoring sites within the operational programme. Investigations are ongoing and if any costs are identified, these costs will be provided for at that time.

### **Critical judgements in applying the Council's accounting policies**

Management has exercised the following critical judgements in applying the Council's accounting policies for the period ended 30 June 2020:

#### **Classification of property**

The Council owns a number of properties which are maintained primarily to provide housing for the elderly, affordable community housing and for the provision of future reserves. The receipt of market-based rental from these properties is incidental to holding these properties. These properties are held for service delivery objectives as part of the Council's Community Development activity. These properties are accounted for as property, plant and equipment.

The Council purchases property as part of its infrastructure development. As a consequence to these purchases, sometimes surplus land may become available. Given the uncertainty over the area required and until the determination of Council services is known, the land is classified as property, plant and equipment.

### **Changes in accounting policies**

Accounting policies have been changed to incorporate all necessary changes as required by the new Public Benefit Entity (PBE) Standards. No changes to recognition/measurement were required.

# Annual Report Disclosure Statement for Year Ending 30 June 2020

## What is the purpose of this statement?

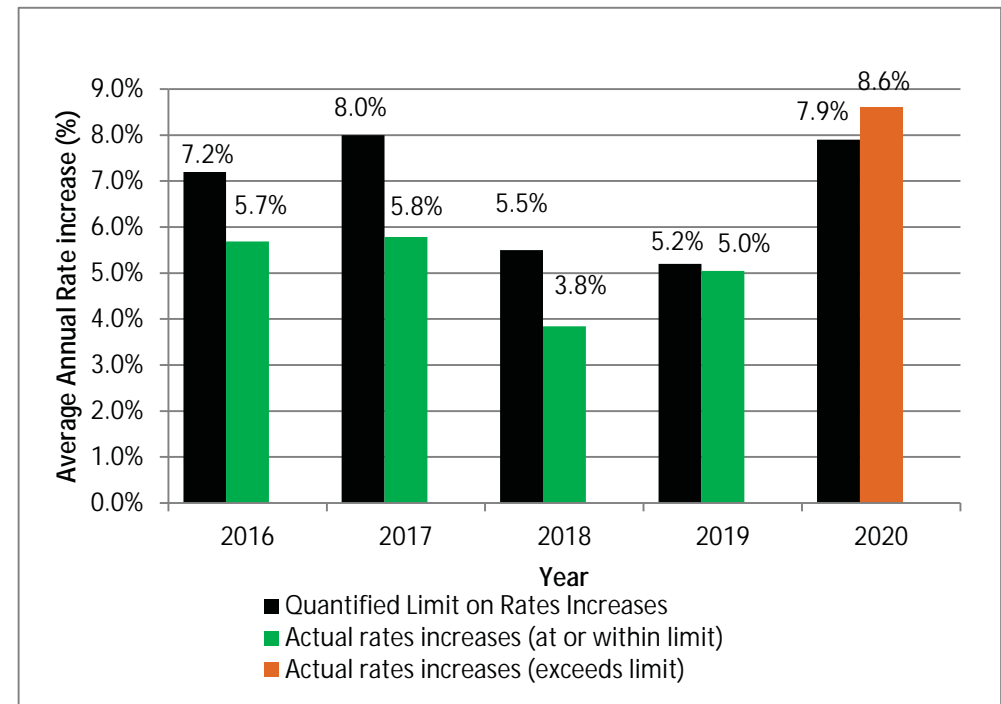
The purpose of this statement is to disclose the Council's financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

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

## Rates (Increases) Affordability

The following graph compares the Council's actual rates increases with a quantified limit on rates increases included in the financial strategy included in the Council's long-term plan. The quantified limit is the average rates increase per property and the limit for each year shown is sourced from the 2015-2025 and 2018-2028 Ten Year Plans.

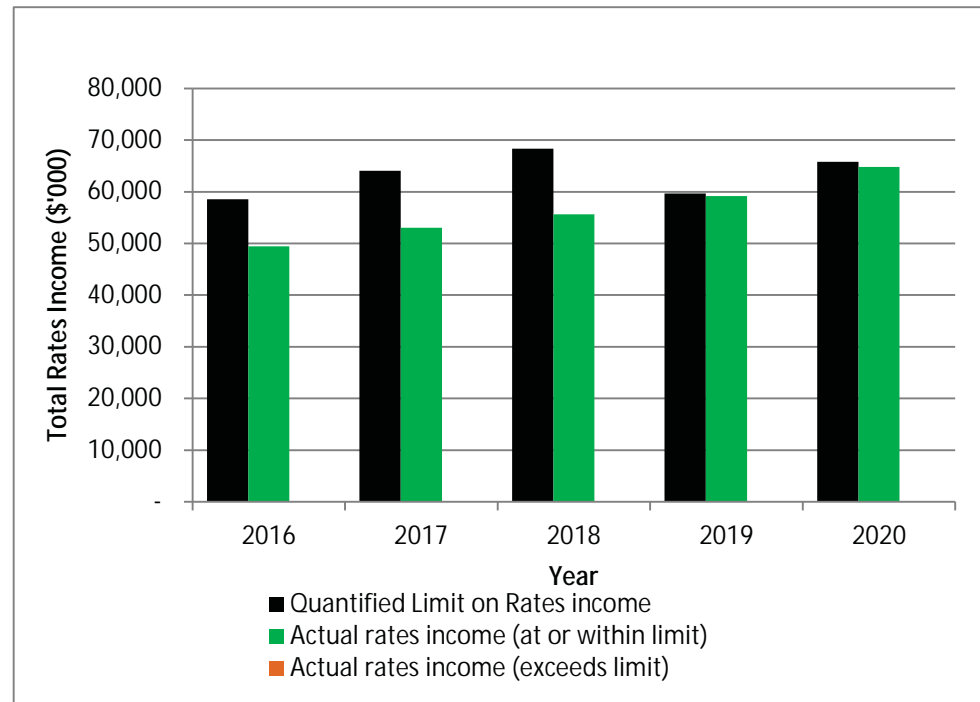
The rates increase for 2020 is over the limit due to additional growth and cost to meet the additional levels of service.



## Rates (Income) Affordability

The following graph compares the Council's actual rates income with a quantified limit on rates contained in the financial strategy included in the Council's Long-Term Plan. The quantified limit is the total rates income for the Council and the limit for each year shown is sourced from the 2015-2025 and 2018-28 Ten Year Plans.

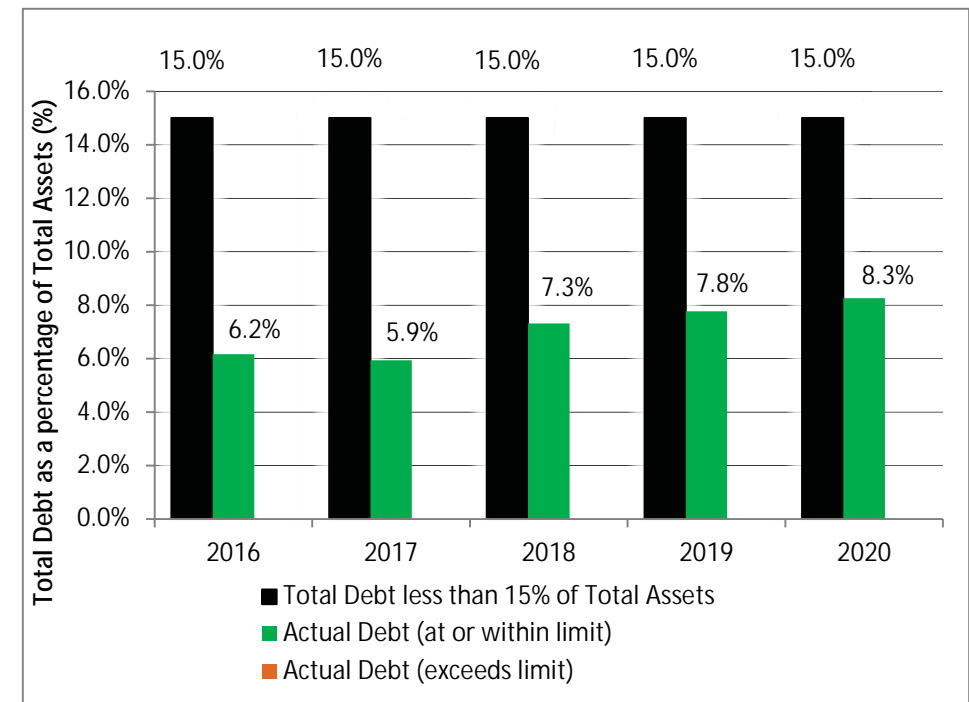
The rates income below excludes GST.



## Debt Affordability Benchmark

The Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing. The following graph compares the Council's actual borrowing with a quantified limit on borrowing stated in the financial strategy included in the Council's long-term plan.

The quantified limit for the following graph is total debt as a percentage of total assets will not exceed 15%. The limit shown was sourced from the 2015-2025 and 2018-28 Ten Year Plans



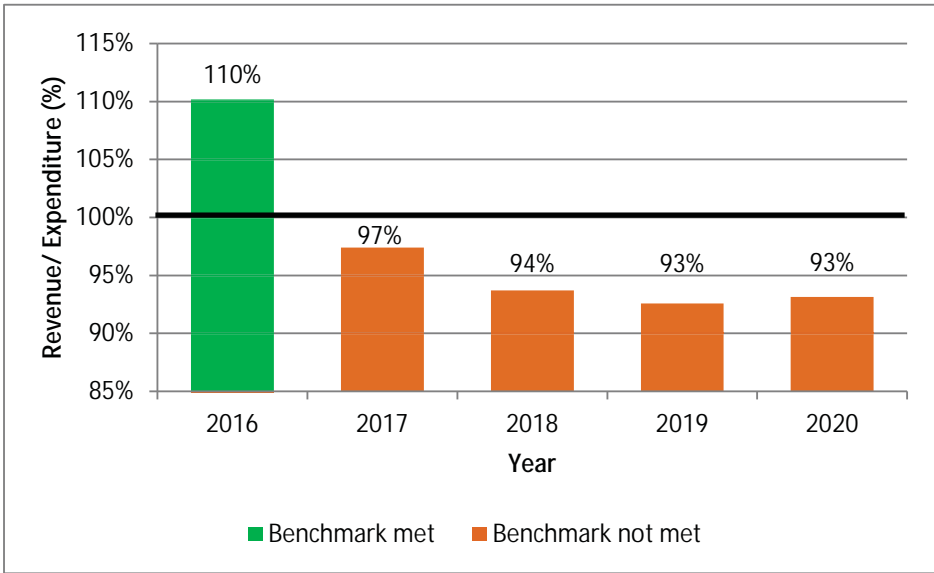
Balanced Budget Benchmark

The following graph displays the Council's revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

The Council meets this benchmark if its revenue equals or is greater than its operating expenses.

Council's revenue exceeded its operating expenses in 2016 by 10% mainly due to insurance recoveries for earthquake works.

Council's operating expenses exceeded its revenue in 2017, 2018, 2019 and 2020. Council considered rate affordability by smoothing the rates increase caused by the earthquake events to outer years. Also depreciation is not fully funded due to the depreciation fund able to be invested at a higher rate than inflation over the useful life of assets.



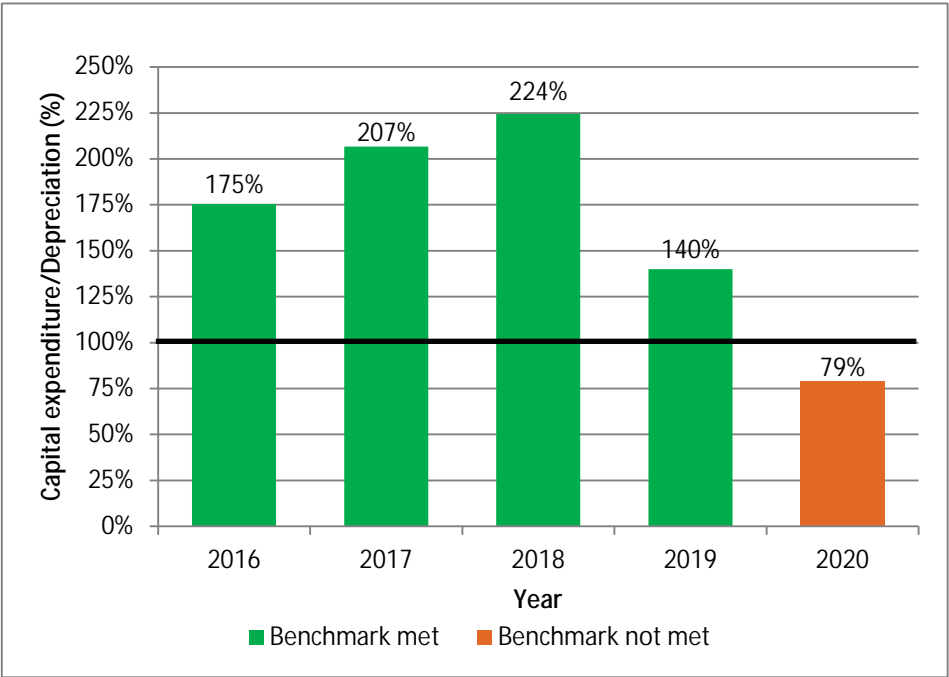
Essential Services Benchmark

The following graph displays the Council's capital expenditure on network services as a proportion of depreciation on network services.

The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.

Network services are classified as water supply, sewerage and the treatment and disposal of sewage. Stormwater drainage, flood protection and control works and the provision of roads and footpaths.

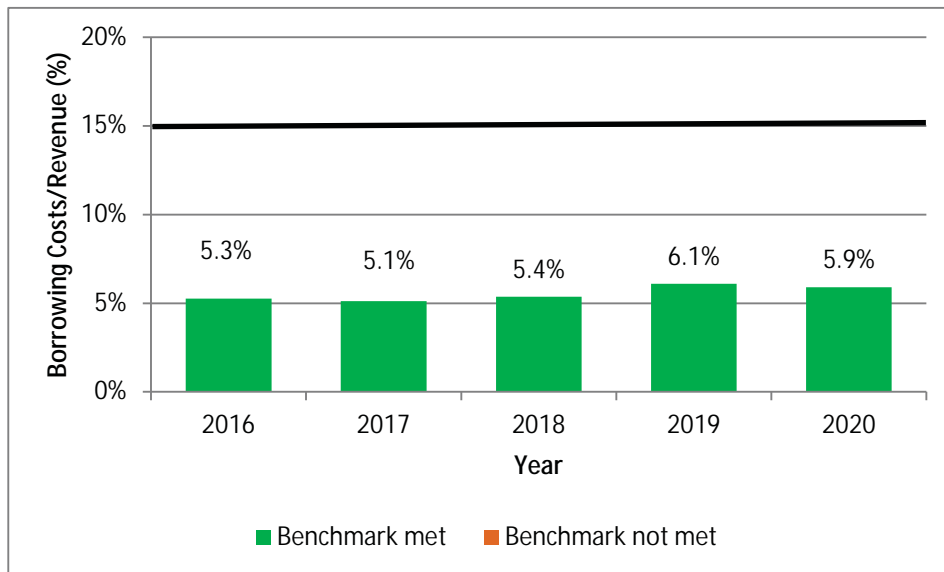
Council's depreciation on network services exceeded capital expenditure on network services in 2020 due to capital programme delays from COVID-19.



### Debt Servicing Benchmark A

The following graph displays the Council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

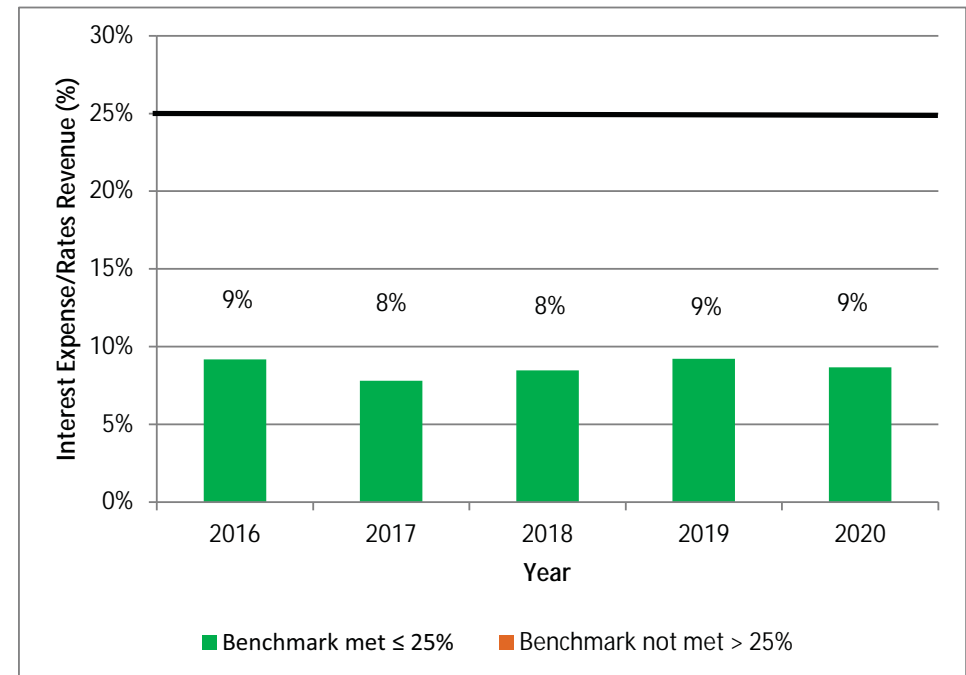
Because Statistics New Zealand projects the Council's population will grow as fast as, or faster than, the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 15% of its revenue.



### Debt Servicing Benchmark B

The following graph compares Council's interest expense with the rates revenue and the limit was sourced from the 2015-2025 & 2018-2028 Ten Year Plans.

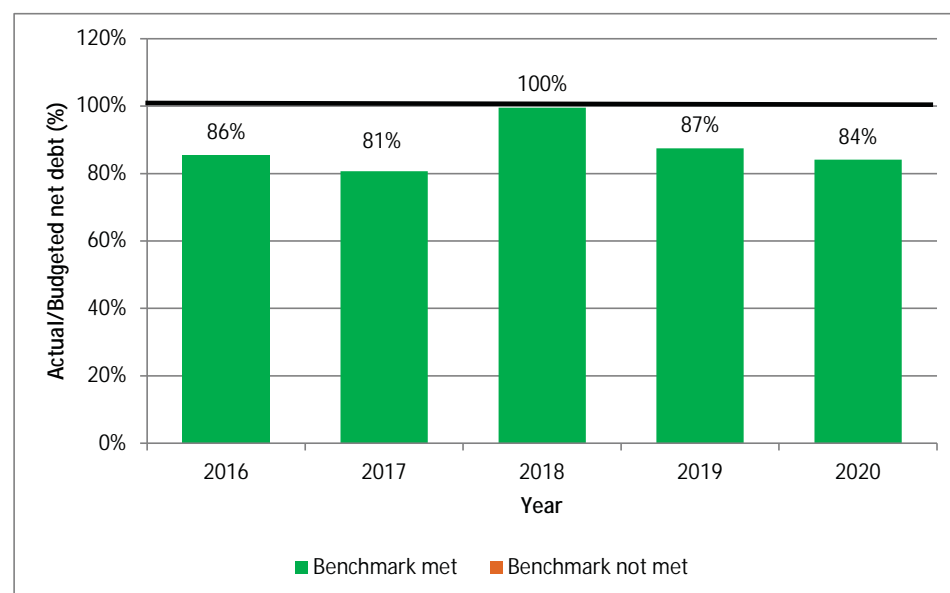
The Council meets this benchmark if interest expense as a proportion of rates revenue does not exceed 25%.



## Debt control benchmark

The following graph displays the Council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables).

The Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



## Operations control benchmark

This graph displays the Council's actual net cash flow from operations as a proportion of its planned net cash flow from operations.

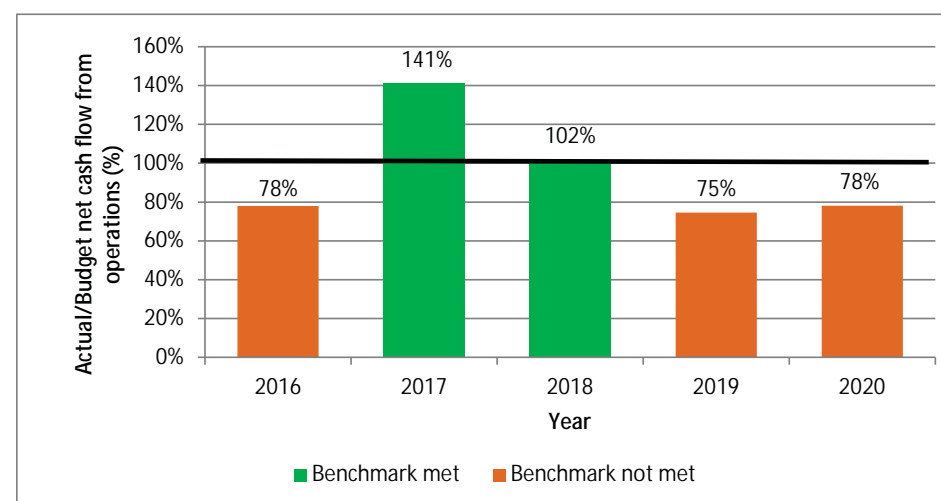
The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.

In 2016 Council received less NZTA subsidies compared to the budget due to delay of roading capital programme.

In 2017 Council received more development and other contributions compared to the budget due to subdivisions completed in Rangiora, Kaiapoi and Woodend.

In 2019 Council received less Earthquake recovery subsidies due to a change in Crown funding. Also contributing are Business Improvement projects which are being loan funded.

In 2020 Council received less development and other contributions compared to the budget due to major developments waiting to get to the next stage of their development.





# 1. Rates

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
<b>GENERAL RATES</b>	<b>9,711</b>	<b>9,711</b>	<b>8,863</b>	<b>8,863</b>
<b>Targeted Rates:</b>				
Roads and Footpaths	11,261	11,261	11,351	11,351
Water Supply	7,550	7,550	7,097	7,097
Sewerage and the Treatment and Disposal of Sewage	9,084	9,084	8,325	8,325
Drainage	4,219	4,219	4,027	4,027
Solid Waste	3,546	3,546	1,597	1,597
Central Business Areas	58	58	52	52
Promotion and Economic Development	169	169	216	216
Stock Control	47	47	60	60
Community Ward	672	672	582	582
Museum Levy	676	676	638	638
Community Services - Parks and reserves, buildings and grants	9,959	9,959	9,022	9,022
Library	3,791	3,791	3,634	3,634
Pools	3,307	3,307	3,042	3,042
Earthquake Recovery	1,784	1,784	1,323	1,323
<b>TOTAL TARGETED RATES</b>	<b>56,122</b>	<b>56,122</b>	<b>50,966</b>	<b>50,966</b>
<b>TOTAL RATES</b>	<b>65,833</b>	<b>65,833</b>	<b>59,829</b>	<b>59,829</b>

Included in the rates revenue above were rates on Council's own properties being \$1,070,198 for 2019/20 and \$976,639 for 2018/19. The offsetting expenditure was included in other expenses in Note 6.

## Rates remissions

Rates revenue is shown gross of rates remissions.

Waimakariri District Council's rates remission policy allows the Council to remit rates on community services charges, penalty charges, sewer pan charges for schools, churches and non-profit organisations, partial remission on dwellings in commercial zones, fixed charges on subdivided sections or land affected by natural calamity. On 18 May 2011, Council resolved to extend a policy to remit rates for houses which were uninhabitable due to the September earthquake and associated aftershocks for a period of time until the property is able to become available for use. To be eligible, rating units must meet criteria defined in the Council's Rate's Remission Policy.

	2020	2019
	\$'000	\$'000
<b>Rates remissions</b>		
Land used for sport, recreation or cultural purposes	22	22
Water and Sewer remission on vacant sections	35	54
Sewer pan remission for schools, churches, non-profit organisations	416	385
Earthquake remissions	2	2
Penalty remissions	201	157
Abandoned land	2	2
Maori Freehold Land	11	11
Residential use in commercial zone	3	3
Used jointly as a single unit	20	20
Miscellaneous circumstances	8	-
Link strip	6	-
Statute Barred	119	134
	<b>845</b>	<b>790</b>

## Rating Base Information used for setting 2019/20 rates

Number of rating units within the district as at 30 June 2019:	26,014
Total capital value of rating units within the district as at 30 June 2019	16,286,385,700
Total land value of rating units within the district as at 30 June 2019	7,536,869,590

## 1. (cont.) General Rate Transfers - Reconciliation to Significant Activity Statements

	Actual Rates Levied	Actual Transfer from Reserves	Actual Total 2020	Budget General Rates 2020
	\$'000	\$'000	\$'000	\$'000
<b>Activity</b>				
Governance	1,824	436	2,260	2,260
District Development	3,362	804	4,166	4,166
Sewerage and the Treatment and Disposal of Sewage	29	7	36	36
Drainage	544	130	674	674
Recreation	674	161	835	835
Community Protection	1,837	440	2,277	2,277
Community Development	597	143	740	740
Solid Waste	844	202	1,046	1,046
	<b>9,711</b>	<b>2,323</b>	<b>12,034</b>	<b>12,034</b>
<i>The budgeted general rate is the gross general rate before the transfer of revenue from restricted reserves.</i>				

## 2. Subsidies and Grants

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
New Zealand Transport Agency	6,924	6,924	7,160	7,160
<i>less NZTA Subsidy for Earthquake Recoveries reported separately</i>	(951)	(951)	(726)	(726)
	<b>5,973</b>	<b>5,973</b>	<b>6,434</b>	<b>6,434</b>
Other subsidies	3	3	56	56
Grants	291	291	112	112
<b>TOTAL SUBSIDIES AND GRANTS</b>	<b>6,267</b>	<b>6,267</b>	<b>6,601</b>	<b>6,601</b>
<i>There are no unfulfilled conditions and other contingencies attached to subsidies and grants recognised (2019: nil).</i>				

### 3. Other Revenue

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
User charges	7,295	7,295	8,081	8,081
Regulatory revenue - resource consents	1,128	1,128	905	905
Regulatory revenue - building consents	4,137	4,137	4,449	4,449
Regulatory revenue	971	971	915	915
Rental from Investment properties	200	200	190	190
Infringements and fines	207	207	232	232
Rendering of services	394	394	378	378
Petrol tax	291	291	335	335
Dividend	723	723	631	631
Rates Penalties	779	779	744	744
Other	5,674	5,674	2,268	2,268
<b>TOTAL OTHER REVENUE</b>	<b>21,797</b>	<b>21,797</b>	<b>19,128</b>	<b>19,128</b>
<b>Other revenue by activity</b>				
Governance	175	175	46	46
District Development	1,192	1,192	953	953
Roads and Footpaths	809	809	1,113	1,113
Water Supply	232	232	228	228
Sewerage and the Treatment and Disposal of Sewage	4,036	4,036	376	376
Drainage	49	49	48	48
Solid Waste	4,709	4,709	5,185	5,185
Recreation	1,977	1,977	2,346	2,346
Libraries and Museums	155	155	174	174
Community Protection	5,463	5,463	5,828	5,828
Community Development	1,097	1,097	1,108	1,108
Property Management	1,126	1,126	1,047	1,047
Earthquake Recovery	-	-	1	1
Non Significant Activities	778	778	675	675
<b>TOTAL OTHER REVENUE</b>	<b>21,797</b>	<b>21,797</b>	<b>19,128</b>	<b>19,128</b>

## 4. Other Gains

	Note	Group 2020	Parent 2020	Group 2019	Parent 2019
		\$'000	\$'000	\$'000	\$'000
Gains on changes in fair value of forestry assets	13	-	-	254	254
Gains on disposal of property, plant and equipment		641	641	77	77
Gains on disposal of forestry		94	94	1,782	1,782
Gain on changes in fair value of investment property	16	638	638	23	23
<b>TOTAL OTHER GAINS</b>		<b>1,373</b>	<b>1,373</b>	<b>2,136</b>	<b>2,136</b>

## 5. Non Significant Activities - Corporate Services

This area of responsibility primarily provides internal support functions including: management, finance and administration, service centres and the Council computer system. Allocation of expenditure is based on the level of activity reflected by the level of expenditure. Rating collection costs have been allocated based on the level of rates funding budgeted in the Long Term Plan for 2018-2028.

	Parent 2020 Actual	Parent 2020 Budget	Parent 2019 Actual
	\$'000	\$'000	\$'000
<b>Expenditure</b>			
District Management	1,731	1,505	1,707
Financial and Information Services	9,209	8,360	9,348
Secretarial Services	881	973	756
Revenue Collection and Service Centres	3,185	3,242	3,053
<b>TOTAL EXPENDITURE</b>	<b>15,006</b>	<b>14,080</b>	<b>14,864</b>
<b>Less internal allocations</b>			
Activities	7,915	7,860	7,508
Computers	4,504	4,486	3,903
Rate Collection	906	929	816
	<b>13,325</b>	<b>13,275</b>	<b>12,227</b>
<b>BALANCE TO NON SIGNIFICANT ACTIVITIES</b>	<b>1,681</b>	<b>805</b>	<b>2,637</b>
Corporate On Cost	277	(36)	178
Sundry Operations	588	409	737
Loss on Interest Rate Swaps	5,534	-	7,807
Provision for Doubtful Debts	(95)	-	(64)
<b>TOTAL AS PER NON SIGNIFICANT ACTIVITIES IN THE STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>7,985</b>	<b>1,178</b>	<b>11,295</b>
<b>Financial and information Services includes depreciation/amortisation of:</b>	<b>442</b>	<b>484</b>	<b>493</b>

Sundry Operations above includes unallocated overhead accounts, separate and special accounts.

## 6. Expenditure

	Group 2020 Actual	Parent 2020 Actual	Parent 2020 Budget	Group 2019 Actual	Parent 2019 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Employee benefit expenses	28,170	28,170	26,810	26,018	26,018
Depreciation and amortisation (Note 17a, 17b, 17c)	25,770	25,770	24,900	24,557	24,557
Interest expense	5,619	5,619	7,663	5,454	5,454
Audit Fees to Principal Auditor for Annual Report	133	133	126	131	131
Audit Fees to Principal Auditor for Long Term Plan	-	-	2	20	20
Audit Fees for Debenture Trust Deed	4	4	-	4	4
Other Audit Fees	21	21	-	20	20
Lease Costs	431	431	496	478	478
Bad Debts Written Off	128	128	100	213	213
Changes in provision for Doubtful Debts - increase/(decrease)	10	10	74	(58)	(58)
Remissions provided on rates (Note 1)	845	845	412	790	790
Insurance premiums	1,531	1,531	1,541	1,228	1,228
Direct expenses from investment property generating revenue	378	378	328	324	324
Loss on disposal of fixed and other infrastructural assets	3,054	3,054	-	2,633	2,633
Loss on change in fair value of interest rate swaps	5,534	5,534	-	7,807	7,807
Loss on change in fair value of forestry assets due to price changes and physical changes (Note 13)	71	71	-	-	-
Loss on change in fair value of investment property (Note 16)	106	106	-	-	-
Payment of levies or general contributions to organisations considered appropriate to the function of the Council	2,215	2,215	3,331	2,583	2,583
Earthquake recovery expenditure excluding employee benefit expenses, interest expense, insurance expense, doubtful debts expense, depreciation expense and Loss on disposal of Assets	2,158	2,158	347	1,361	1,361
Other expenses	35,891	35,891	35,320	36,514	36,514
<b>TOTAL EXPENDITURE</b>	<b>112,070</b>	<b>112,070</b>	<b>101,450</b>	<b>110,076</b>	<b>110,076</b>

The 2019 comparative information was restated to reflect the reclassification of leases, airfield, levies and red zone regeneration expenditure.

As a result, there was an increase in the Lease Costs (\$282,000), Direct expenses from investment property generating revenue (\$167,000), Payment of levies or general contributions to organisations considered appropriate to the function of the Council (\$295,000), Earthquake recovery expenditure excluding employee benefit expenses, interest expense, insurance expense, doubtful debts expense, depreciation expense and Loss on disposal of Assets (\$250,000) and a decrease in the Other expenses (\$994,000).

## 7. Severance Payments

During the year ended 30 June 2020 the Council made no severance payment (2019: one payment at \$38,732.23).

## 8. Income Tax

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
<b>Components of tax expense</b>				
Current tax expense	-	-	-	-
<b>INCOME TAX EXPENSE</b>	-	-	-	-
<b>Relationship between tax expense and accounting surplus</b>				
Surplus/ (deficit) before tax	2,774	2,776	29,554	29,460
Income tax using a rate of 28%	777	777	8,275	8,249
Plus (less) effect of permanent differences	(777)	(777)	(8,275)	(8,249)
<b>INCOME TAX EXPENSE</b>	-	-	-	-
<i>There are no deferred tax liabilities at 30 June 20 (2019: Nil).</i>				

## 9. Cash and Cash Equivalents

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
Cash at Bank and on hand	26,753	26,753	9,335	9,335
Short term deposits maturing three months or less from date of acquisition	606	606	10,606	10,606
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>27,359</b>	<b>27,359</b>	<b>19,941</b>	<b>19,941</b>
<i>The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.</i>				

## 10. Other Financial Assets

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
<b>TOTAL CURRENT PORTION</b>	-	-	-	-
<b>Non-Current portion</b>				
<i>Fair value through other comprehensive revenue and expense</i>				
Civic Financial Services Ltd	82	82	141	141
Transwaste Canterbury Limited	1,918	1,918	1,918	1,918
Unlisted shares/Borrower notes in NZ Local Government Funding Agency Ltd (NZLGFA)	2,660	2,660	2,260	2,260
<b>TOTAL NON-CURRENT PORTION</b>	<b>4,660</b>	<b>4,660</b>	<b>4,319</b>	<b>4,319</b>
<b>TOTAL OTHER FINANCIAL ASSETS</b>	<b>4,660</b>	<b>4,660</b>	<b>4,319</b>	<b>4,319</b>

There were no impairment provisions for other financial assets (2019: nil).

### Unlisted shares/Borrower notes - valuation

The fair value of unlisted shares/borrower notes of Civic Financial Services Ltd, Transwaste (Canterbury) Limited and NZLGFA have been determined based upon the net assets as per their latest financial reports.

### OTHER SHAREHOLDINGS

#### Civic Financial Services Ltd

Waimakariri District Council holds 88,172 shares (2019: 88,172) of \$1 each. The Council holds 0.78% of the total shares in the company.

#### Transwaste Canterbury Limited

Waimakariri District Council holds 780,000 shares (2019: 780,000) of \$1 each. The Council holds 3.90% of the total shares in the company.

#### NZ Local Government Funding Agency Ltd

Waimakariri District Council holds 100,000 shares (2019: 100,000) of \$1 each. The Council holds 0.40% of the total shares in the company. Uncalled shares remain at 100,000 shares of \$1 each (2019: 100,000).

## 11. Trade and Other Receivables

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
Rates receivables	2,667	2,667	2,570	2,570
Other receivables	9,892	9,892	8,563	8,563
Earthquake recovery receivables	-	-	1,644	1,644
Related party receivables (Note 27)	16	16	7	7
New Zealand Transport Agency	2,210	2,210	1,584	1,584
Community loans	115	115	127	127
Accrued Interest	229	229	219	219
Goods and Services Tax	1,116	1,116	2,405	2,405
Prepayments	767	767	639	639
	<b>17,012</b>	<b>17,012</b>	<b>17,758</b>	<b>17,758</b>
<b>Less provision for impairment of receivables</b>				
- Rates	719	719	797	797
- Other	319	319	227	227
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>15,974</b>	<b>15,974</b>	<b>16,734</b>	<b>16,734</b>
Receivables from non-exchange transactions - this includes outstanding amounts for rates, grants, infringements, and fees and charges that are partly subsidised by rates	14,978	14,978	15,876	15,876
Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates	996	996	858	858
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>15,974</b>	<b>15,974</b>	<b>16,734</b>	<b>16,734</b>
Current portion	14,315	14,315	14,349	14,349
Non current portion	1,659	1,659	2,385	2,385
<p><i>The carrying value of trade and other receivables approximates their fair value.</i></p> <p>There is no concentration of credit risk with respect to receivables outside the group, as the group has a large number of customers and ratepayers. Council receives road subsidies from NZ Transport Agency (NZTA) and the entity is considered financially solid.</p>				

## 11. Trade and Other Receivables (cont.)

The ages of rates receivable are as follows:

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
Current	732	732	605	605
3 to 6 months	386	386	357	357
6 to 9 months	259	259	262	262
9 to 12 months	185	185	192	192
> 12 months	1,104	1,104	1,154	1,154
<b>CARRYING AMOUNT</b>	<b>2,667</b>	<b>2,667</b>	<b>2,570</b>	<b>2,570</b>

The ages of other receivables are as follows (Other receivables, Earthquake recovery receivables, NZTA receivables and Related party receivables):

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
Current	8,338	8,338	7,712	7,712
3 to 6 months	227	227	606	606
6 to 9 months	33	33	337	337
9 to 12 months	237	237	116	116
> 12 months	3,284	3,284	3,027	3,027
<b>CARRYING AMOUNT</b>	<b>12,118</b>	<b>12,118</b>	<b>11,799</b>	<b>11,799</b>

As at 30 June 2020 and 2019, all overdue receivables have been assessed for impairment and appropriate provisions applied. WDC holds no collateral as security or other credit enhancements over receivables that are either past due or impaired.

The impairment provision for rates receivables has been calculated based on expected losses for WDC's pool of debtors. Expected losses have been determined based on an analysis of WDC's losses in previous periods, and review of specific debtors. The collection provisions of the Local Government Rating Act do not apply to Maori freehold land.

The impairment provision for other receivables has been calculated based upon a review of specific debtors.

## 11. Trade and Other Receivables (cont.)

Movements in the provision for impairment of receivables are as follows:

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
<b>Rates Receivables</b>				
At 1 July	797	797	866	866
Additional provisions made during the year	-	-	-	-
Receivables paid or written off during the period	(78)	(78)	(69)	(69)
<b>AT 30 JUNE</b>	<b>719</b>	<b>719</b>	<b>797</b>	<b>797</b>
	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
<b>Other Receivables</b>				
At 1 July	227	227	218	218
Additional provisions made during the year	92	92	9	9
Receivables paid or written off during the period	-	-	-	-
<b>AT 30 JUNE</b>	<b>319</b>	<b>319</b>	<b>227</b>	<b>227</b>

## 12. Non-Current Assets Held for Sale

Fire and Emergency New Zealand (FENZ) completed the purchase of 51-53 Hilton St Reserve land (\$405,000) during the 2019/20 financial year. The Community housing portfolio in Rangiora was tagged for sale. Two properties were sold during the year with the balance to be sold in 20/21 financial year. These properties were located in Acacia Avenue and Maple Place Rangiora.

	Note	Group 2020	Parent 2020	Group 2019	Parent 2019
		\$'000	\$'000	\$'000	\$'000
Opening balance		405	405	202	202
Additions (transferred from operational land and buildings)		1,761	1,761	-	-
Additions (transferred from infrastructure land)		-	-	405	405
Disposals		(405)	(405)	(202)	(202)
Transfer from Investment properties	16	-	-	-	-
<b>TOTAL NON-CURRENT ASSETS HELD FOR SALE</b>		<b>1,761</b>	<b>1,761</b>	<b>405</b>	<b>405</b>

## 13. Forestry Assets

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July	2,097	2,097	3,459	3,459
Increases due to purchases	219	219	78	78
Gains/(losses) arising from changes in fair value less estimated point of sale costs attributable to price changes and physical changes	(71)	(71)	254	254
Decreases due to sales	(58)	(58)	(1,695)	(1,695)
Decreases due to harvest removal	-	-	-	-
<b>BALANCE AT 30 JUNE</b>	<b>2,187</b>	<b>2,187</b>	<b>2,097</b>	<b>2,097</b>

The Council owns 519 hectares of forestry (2019: 528 hectares), which are at various stages of maturity ranging from 1 to 28 years.

Forestry is valued annually as at 30 June based on the estimated worth of the maturing tree stocks in the Council's forests. The valuation method adopted is based on current establishment and tendering costs, factored by the age, at 8.5% (2019: 8.5%) compounding interest. The valuation was carried out by the Council's Forestry Supervisor.

The valuation methodology has been independently reviewed and is considered appropriate by Allan C Laurie (registered forestry consultant, MNZIF) of Laurie Forestry Ltd and in accordance with that approved by the New Zealand Institute of Forestry.

### Coastal Protection Forests

Coastal protection forests are on a strip of land 100m - 200m wide from the foreshore inland and from Waikuku Beach south to the Waimakariri River mouth and total 600 hectares of land.

The primary objective of the use of this strip is to prevent wind erosion of the unstable fore dunes, with a secondary use being recreation forest. As coastal protection forest this strip has no commercial value and is not included in the forestry asset valuation.

On 21 December 2001, Te Kohaka O Tuhaitara Trust, a charitable trust, was formally established as part of the Ngai Tahu settlement and cares for 561 hectares of coastal land between Waimakariri and Rakahuri Rivers. 200 hectares of the 600 hectares of protection forest is located on the Trust land. The object of the Trust is to manage and administer the Recreation Reserves in the interests of Ngai Tahu Whanau and other New Zealanders in terms of the Reserves Act 1977. Te Kohaka o Tuhaitara Trust is in the process of furthering the implementation of the Reserve Management Plan for the Tuhaitara Coastal Reserve.

### Financial Risk Strategies

WDC operates its forestry operations incidental to WDC's core functions. Limited insurance cover is provided for re-establishment costs and third party liability. WDC is exposed to some financial risks arising from changes in timber prices. WDC has a long-term forestry view to harvest the forestry production at maturity and does not expect timber prices to decline significantly in the foreseeable future, therefore has not taken any measures to manage the risks of a decline in timber prices. WDC reviews its outlook for timber prices regularly in considering the need for active financial risk management.

## 14. Investments in Associates

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
The Waimakariri District Libraries Trust	10	-	10	-
Te Kohaka O Tuhaitara Trust	3,390	-	3,397	-
Enterprise North Canterbury	264	-	260	-
Waimakariri Art Collection Trust	57	-	56	-
<b>TOTAL INVESTMENTS IN ASSOCIATES</b>	<b>3,721</b>	<b>-</b>	<b>3,723</b>	<b>-</b>
<i>All the Associates are resident in New Zealand.</i>				
<b>Movements in the carrying amount of investments in associates</b>				
	2020		2019	
	\$'000		\$'000	
Balance at 1 July	3,723		3,406	
New investments during the year	-		-	
Gain on revaluation of property	-		223	
Disposal of investments during the year	-		-	
Share of total recognised revenues and expenses and adjustments	(2)		94	
<b>BALANCE AT 30 JUNE</b>	<b>3,721</b>		<b>3,723</b>	

## Summarised Financial Information of Associates

	2020		2019
	\$'000		\$'000
<b>The Waimakariri District Libraries Trust</b>			
Assets	21		21
Liabilities	2		2
Revenues	3		3
Surplus (Deficit)	(1)		(3)
Group's interest	50%		50%
<b>Te Kohaka o Tuhaitara Trust</b>			
Assets	6,884		6,927
Liabilities	104		133
Revenues	385		561
Surplus (Deficit)	(17)		146
Group's interest	50%		50%
<b>Enterprise North Canterbury</b>			
Assets	831		794
Liabilities	304		274
Revenues	1,043		1,124
Surplus (Deficit)	6		31
Group's interest	50%		50%
<b>Waimakariri Art Collection Trust</b>			
Assets	179		171
Liabilities	7		2
Revenues	6		5
Surplus (Deficit)	2		1
Group's interest	33.3%		33.3%
<b>Associates' contingencies</b>			
<i>There are no contingent assets or liabilities arising from the group's involvement in the associates.</i>			

## 15. Derivative Financial Instruments

		Group 2020	Parent 2020		Group 2019	Parent 2019
		\$'000	\$'000		\$'000	\$'000
<b>Current Asset</b>						
Interest rate swaps		-	-		-	-
<b>TOTAL CURRENT ASSET</b>		-	-		-	-
<b>Non-current Asset</b>						
Interest rate swaps		-	-		-	-
<b>TOTAL NON-CURRENT ASSET</b>		-	-		-	-
<b>Current Liability</b>						
Interest rate swaps		-	-		370	370
<b>TOTAL CURRENT LIABILITY</b>		-	-		<b>370</b>	<b>370</b>
<b>Non-current Liability</b>						
Interest rate swaps		18,668	18,668		12,764	12,764
<b>TOTAL NON-CURRENT LIABILITY</b>		<b>18,668</b>	<b>18,668</b>		<b>12,764</b>	<b>12,764</b>
<b>NET LIABILITY</b>		<b>18,668</b>	<b>18,668</b>		<b>13,134</b>	<b>13,134</b>
The national principal or contract amounts of agreements in place, at year end, to manage interest rate risk were as follows:						
		Fair Value 2020	Nominal Value 2020		Fair Value 2019	Nominal Value 2019
	Rates %	\$'000	\$'000	Rates %	\$'000	\$'000
<b>Interest rate swaps</b>						
<i>Payable maturities:</i>						
Up to One year		-	-	3.97% to 4.94%	(370)	12,500
One to Two years	4.19%	(443)	7,500		-	-
Two to Five years	3.33% to 4.61%	(8,491)	54,500	4.19%	(516)	7,500
Beyond Five years	3.06% to 3.60%	(9,734)	60,000	3.06% to 4.61%	(12,248)	114,500
<b>TOTAL INTEREST RATE SWAPS</b>		<b>(18,668)</b>	<b>122,000</b>		<b>(13,134)</b>	<b>134,500</b>
The fair value of interest rate swaps are based on market values of equivalent instruments at the reporting date.						

## 16. Investment Property

	Note	Group 2020	Parent 2020	Group 2019	Parent 2019
		\$'000	\$'000	\$'000	\$'000
Balance at 1 July		14,694	14,694	2,467	2,467
Vested land from Crown		-	-	12,204	12,204
Additions from acquisitions		1,213	1,213	-	-
Disposals		(93)	(93)	-	-
Fair value losses on valuation	6	(106)	(106)	-	-
Fair value gains on valuation	4	638	638	23	23
Transfer to non-current assets held for sale	12	-	-	-	-
<b>TOTAL INVESTMENT PROPERTY</b>		<b>16,346</b>	<b>16,346</b>	<b>14,694</b>	<b>14,694</b>

Waimakariri District Council's investment properties are revalued annually at fair value effective 30 June. The valuation was performed by Cameron Ferguson (Bcom (VPM) MPINZ independent valuer from Quotable Value limited). The fair value is determined based on comparable land sales and an assumed per hectare rate. The valuer has stated that due to COVID-19 normal operation of the economy and property market has been disrupted resulting in significant market uncertainty and a lack of recent comparable market transactions. Market risk has also increased as a result of future uncertainties. This current valuation has been based on the most recent available market information available at the time.

## 17A. Property Plant and Equipment

Parent and Group	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-19	1-Jul-19	1-Jul-19							30-Jun-20	30-Jun-20	30-Jun-20
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Analysis of Fixed Assets 2020</b>												
Land (at valuation)	19,978	-	19,978	-	(500)	-	-	(690)	-	18,788	-	18,788
Land (at cost)	-	-	-	-	-	-	-	-	-	-	-	-
Buildings (at valuation)	42,368	-	42,368	-	(796)	-	1,205	(1,071)	-	40,475	1,179	39,296
Buildings (at cost)	-	-	-	-	-	-	-	-	-	-	-	-
Furniture & Fittings (at cost)	7,734	5,288	2,445	507	-	-	540	-	-	8,240	5,828	2,411
Library Books (at cost)	6,869	4,952	1,916	455	-	-	363	-	-	7,324	5,315	2,008
Plant & Equipment (at cost)	5,244	3,704	1,540	1,211	(138)	-	543	13	-	5,431	3,348	2,083
Computer Equipment (at cost)	3,973	3,208	765	176	-	-	344	-	-	4,149	3,552	597
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>86,165</b>	<b>17,152</b>	<b>69,011</b>	<b>2,349</b>	<b>(1,434)</b>	<b>-</b>	<b>2,995</b>	<b>(1,748)</b>	<b>-</b>	<b>84,407</b>	<b>19,221</b>	<b>65,184</b>
<b>Assets Under Construction</b>												
Property & Investments	122	-	122	1,913	(1,520)	-	-	-	-	515	-	515
Plant & Equipment	1	-	1	663	(664)	-	-	-	-	-	-	-
	<b>123</b>	<b>-</b>	<b>123</b>	<b>2,576</b>	<b>(2,184)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>515</b>	<b>-</b>	<b>515</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS</b>	<b>86,288</b>	<b>17,152</b>	<b>69,134</b>	<b>4,925</b>	<b>(3,618)</b>	<b>-</b>	<b>2,995</b>	<b>(1,748)</b>	<b>-</b>	<b>84,922</b>	<b>19,221</b>	<b>65,698</b>

## 17A. Property Plant and Equipment (cont.)

Parent and Group	Cost / Revaluation  1-Jul-18	Accumulated Depreciation and impairment charges  1-Jul-18	Carrying amount  1-Jul-18	Additions	Disposals NBV	Impairment charges	Depreciation	Transfer NBV	Revaluation surplus	Cost / Revaluation  30-Jun-19	Accumulated Depreciation and impairment charges  30-Jun-19	Carrying amount  30-Jun-19
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Analysis of Fixed Assets 2019</b>												
Land (at valuation)	19,259	-	19,259	-	(15)	-	-	1,091	(358)	19,978	-	19,978
Land (at cost)	1,012	-	1,012	79	-	-	-	(1,091)	-	-	-	-
Buildings (at valuation)	40,232	1,974	38,258	-	(40)	-	989	2,524	2,614	42,368	-	42,368
Buildings (at cost)	2,481	51	2,430	245	-	-	52	(2,624)	-	-	-	-
Furniture & Fittings (at cost)	7,215	5,015	2,200	348	(8)	-	453	359	-	7,734	5,288	2,445
Library Books (at cost)	6,389	4,368	2,021	479	-	-	585	-	-	6,869	4,952	1,916
Plant & Equipment (at cost)	5,478	4,080	1,398	737	(201)	-	517	124	-	5,244	3,704	1,540
Computer Equipment (at cost)	3,710	2,816	896	268	-	-	396	-	-	3,973	3,208	765
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>85,776</b>	<b>18,304</b>	<b>67,474</b>	<b>2,156</b>	<b>(265)</b>	<b>-</b>	<b>2,992</b>	<b>384</b>	<b>2,256</b>	<b>86,165</b>	<b>17,152</b>	<b>69,011</b>
<b>Assets Under Construction</b>												
Property & Investments	104	-	104	1,072	(1,054)	-	-	-	-	122	-	122
Plant & Equipment	508	-	508	756	(1,263)	-	-	-	-	1	-	1
	<b>612</b>	<b>-</b>	<b>612</b>	<b>1,828</b>	<b>(2,317)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123</b>	<b>-</b>	<b>123</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS</b>	<b>86,388</b>	<b>18,304</b>	<b>68,086</b>	<b>3,984</b>	<b>(2,582)</b>	<b>-</b>	<b>2,992</b>	<b>384</b>	<b>2,256</b>	<b>86,288</b>	<b>17,152</b>	<b>69,134</b>

## 17B. Infrastructural Assets

Parent and Group	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-19	1-Jul-19	1-Jul-19							30-Jun-20	30-Jun-20	30-Jun-20
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURAL ASSETS 2020</b>												
<b>Infrastructural Land and Buildings</b>												
Land (at valuation)	89,346	-	89,346	-	(1,142)	-	-	-	-	88,204	-	88,204
Land (at cost)	-	-	-	2,327	-	-	-	-	-	2,327	-	2,327
Buildings (at valuation)	56,661	-	56,661	-	(707)	-	1,440	-	-	55,918	1,403	54,515
Buildings (at cost)	-	-	-	325	-	-	-	-	-	325	-	325
	<b>146,008</b>	<b>-</b>	<b>146,008</b>	<b>2,652</b>	<b>(1,849)</b>	<b>-</b>	<b>1,440</b>	<b>-</b>	<b>-</b>	<b>146,774</b>	<b>1,404</b>	<b>145,371</b>
<b>Culture &amp; Recreation</b>												
Community Facilities (at valuation)	71,950	-	71,950	-	(1,047)	-	2,096	(1,003)	-	69,838	2,034	67,804
Community Facilities (at cost)	-	-	-	5,491	-	-	82	34	-	5,526	82	5,444
	<b>71,950</b>	<b>-</b>	<b>71,950</b>	<b>5,491</b>	<b>(1,047)</b>	<b>-</b>	<b>2,178</b>	<b>(969)</b>	<b>-</b>	<b>75,364</b>	<b>2,116</b>	<b>73,248</b>
<b>Roads</b>												
Land (at cost)	130,404	-	130,404	-	-	-	-	-	-	130,404	-	130,404
Road Network (at valuation)	778,916	-	778,916	11,496	-	-	9,876	1,042	(28,935)	752,643	-	752,643
Bridges & Culverts (at valuation)	70,186	-	70,186	98	-	-	909	-	(1,835)	67,539	-	67,539
	<b>979,506</b>	<b>-</b>	<b>979,506</b>	<b>11,594</b>	<b>-</b>	<b>-</b>	<b>10,786</b>	<b>1,042</b>	<b>(30,770)</b>	<b>950,587</b>	<b>-</b>	<b>950,587</b>
<b>3 Waters and Solid Waste</b>												
Water reticulation network (at valuation)	119,641	3,358	116,282	-	(145)	-	1,712	17,395	36,904	168,724	-	168,724
Water reticulation network (at cost)	13,902	155	13,747	3,734	(15)	-	120	(17,346)	-	-	-	-
Water treatment plant and facilities (at valuation)	22,387	1,291	21,096	-	(51)	-	623	6,718	(1,962)	25,177	-	25,177
Water treatment plant and facilities (at cost)	5,435	191	5,244	1,704	-	-	230	(6,718)	-	-	-	-
Sewer reticulation network (at valuation)	208,760	5,561	203,199	-	(64)	-	2,775	25,998	28,816	255,174	-	255,174
Sewer reticulation network (at cost)	22,413	267	22,146	4,074	-	-	186	(26,035)	-	-	-	-
Sewer treatment plant and facilities (at valuation)	27,148	1,756	25,392	-	(238)	-	911	16,871	437	41,551	-	41,551
Sewer treatment plant and facilities (at cost)	17,616	589	17,027	323	-	-	456	(16,894)	-	-	-	-
Drainage Reticulation Network (at valuation)	89,969	1,762	88,207	-	(724)	-	862	18,708	12,267	117,596	-	117,596
Drainage Reticulation Network (at cost)	13,840	162	13,678	5,729	(423)	-	200	(18,784)	-	-	-	-
Waste Systems (at valuation)	4,044	175	3,869	-	-	-	89	95	614	4,489	-	4,489
Waste Systems (at cost)	50	2	48	49	-	-	2	(95)	-	-	-	-
	<b>545,205</b>	<b>15,269</b>	<b>529,936</b>	<b>15,613</b>	<b>(1,660)</b>	<b>-</b>	<b>8,167</b>	<b>(86)</b>	<b>77,075</b>	<b>612,712</b>	<b>-</b>	<b>612,712</b>
<b>TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>1,742,669</b>	<b>15,269</b>	<b>1,727,400</b>	<b>35,349</b>	<b>(4,556)</b>	<b>-</b>	<b>22,570</b>	<b>(12)</b>	<b>46,306</b>	<b>1,785,437</b>	<b>3,520</b>	<b>1,781,916</b>

## 17B. Infrastructural Assets (cont.)

Parent and Group	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-19	1-Jul-19	1-Jul-19							30-Jun-20	30-Jun-20	30-Jun-20
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets Under Construction</b>												
Roading	252	-	252	7,394	(6,601)					1,045	-	1,045
Water	575	-	575	3,126	(3,460)					241	-	241
Sewer	525	-	525	2,099	(2,182)					442	-	442
Drainage	1,637	-	1,637	2,300	(2,305)					1,632	-	1,632
Solid Waste	56	-	56	56	(59)					52	-	52
Culture & Recreation	4,339	-	4,339	13,529	(5,778)					12,090	-	12,090
Earthquake Recovery	4,131	-	4,131	3,649	(4,313)					3,467	-	3,467
	<b>11,515</b>	<b>-</b>	<b>11,515</b>	<b>32,152</b>	<b>(24,698)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,969</b>	<b>-</b>	<b>18,969</b>
<b>TOTAL INFRASTRUCTURE ASSETS</b>	<b>1,754,184</b>	<b>15,269</b>	<b>1,738,915</b>	<b>67,501</b>	<b>(29,254)</b>	<b>-</b>	<b>22,570</b>	<b>(12)</b>	<b>46,306</b>	<b>1,804,407</b>	<b>3,520</b>	<b>1,800,886</b>

### Vested Assets

Total vested and found assets for 2019/20 were \$12.0m (2018/19: \$37.7m). Infrastructural assets transferred to the Council from subdivisional properties/new development were \$11.9m (2018/19: \$22.7m).

### ADDITIONAL DISCLOSURES REQUIRED BY LOCAL GOVERNMENT ACT:

#### Key infrastructural assets summary - excluding land (in \$'000)

	Current Replacement Cost	Additions - vested			Additions - constructed			Total additions		
		2019-20	2018-19		2019-20	2018-19		2019-20	2018-19	
Roading	1,028,111	3,700	7,908		7,894	13,666		11,594	21,574	
Water	256,207	1,831	2,288		3,607	7,791		5,438	10,079	
Sewer	390,394	2,133	3,714		2,264	5,274		4,397	8,988	
Drainage	136,975	2,355	3,910		3,374	3,811		5,729	7,721	
	<b>1,811,687</b>	<b>10,019</b>	<b>17,820</b>		<b>17,139</b>	<b>30,542</b>		<b>27,158</b>	<b>48,362</b>	

### Valuation

Land and buildings have been valued at fair value as at 30 June 2019 by Ashton Gibbard (BBS (VPM)) of QV Valuations. The basis of the valuation is net current value.

Infrastructure assets have all been valued at fair value on a depreciated replacement cost basis. The most recent Infrastructure valuations were performed as follows:

- Road assets were valued as at 30 June 2020 by Nigel Lister (BSc @ PGDipSci(Surveying), BE Civil) of Stantec.
- Water, Sewer, Drainage and Waste assets were valued internally as at 30 June 2020 and the valuation was independently reviewed by John Vessey (Technical Principal Asset Valuation) of WSP.
- Community Facilities assets were valued internally as at 30 June 2019 and the valuation was independently reviewed by John Vessey (Technical Principal Asset Valuation) of WSP.

## 17B. Infrastructural Assets (cont.)

**INSURANCE****Assets that are covered by insurance contracts (in \$'000):**

	Carrying Amount 2019-20	Amount insured for 2020-2021	Insurer(s)	Special condition(s)
Motor vehicles	2,083	3,791	Vero	
Material Damage (above ground assets)	170,370	415,388	QBE and others	
Below ground assets	541,494	377,392	LAPP	See below

Central government has a Disaster Recovery Plan which states that central government will pay 60% of eligible restoration costs for the below ground assets. The Council has insured with LAPP for the other 40% of restoration costs. Limit with LAPP: three covers (the highest being \$140m) @ 40% any one event in total.

Roads and reserves are not covered under the current insurance package. However in the case of a natural disaster, New Zealand Transport Agency (NZTA) normally shares a portion of the restoration costs and the costs are dependent on timing of restoration programme.

Waimakariri District Council does not have financial risk sharing arrangements with other parties.

Community facilities assets to the value of \$73.2m are self-insured. Council maintains a general reserve of \$1m for emergency events. Costs over \$1m will be funded by external loans.

**Urban Portions of State Highway Network**

Treasury has confirmed that ownership of the Urban Portions of the state highway network rests with the Crown. Waimakariri District Council has not recognised the urban portion of the state highway network maintained by NZTA in these financial statements. The estimated distance of highway involved is 2.2 kilometres. NZTA maintains the carriageway of the highway in its entirety without any costs accruing to local authorities. The Council is responsible for footpath and a share of the costs of cleaning kerb and channel on these street areas.

Parent and Group	Cost / Revaluation  1-Jul-18	Accumulated Depreciation and impairment charges  1-Jul-18	Carrying amount  1-Jul-18	Additions	Disposals NBV	Impairment charges	Depreciation	Transfer NBV	Revaluation surplus	Cost / Revaluation  30-Jun-19	Accumulated Depreciation and impairment charges  30-Jun-19	Carrying amount  30-Jun-19
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURAL ASSETS 2019</b>												
<b>Infrastructural Land and Buildings</b>												
Land (at valuation)	77,857	-	77,857	-	(21)	-	-	16,049	(4,538)	89,346	-	89,346
Land (at cost)	6,924	-	6,924	10,034	-	-	-	(16,958)	-	-	-	-
Buildings (at valuation)	50,944	2,335	48,609	-	(85)	-	1,229	2,288	7,078	56,661	-	56,661
Buildings (at cost)	1,984	162	1,822	933	-	-	82	(2,673)	-	-	-	-
	<b>137,709</b>	<b>2,497</b>	<b>135,212</b>	<b>10,966</b>	<b>(106)</b>	<b>-</b>	<b>1,312</b>	<b>(1,294)</b>	<b>2,540</b>	<b>146,008</b>	<b>-</b>	<b>146,008</b>

## 17B. Infrastructural Assets (cont.)

Parent and Group	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Additions	Disposals NBV	Impairment charges	Depreciation	Transfer NBV	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-18	1-Jul-18	1-Jul-18							30-Jun-19	30-Jun-19	30-Jun-19
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Culture and Recreation</b>												
Community Facilities (at valuation)	55,889	2,910	52,978	-	(641)	-	1,486	15,137	5,960	71,950	-	71,950
Community Facilities (at cost)	9,315	452	8,863	6,922	-	-	507	(15,278)	-	-	-	-
	<b>65,204</b>	<b>3,362</b>	<b>61,841</b>	<b>6,922</b>	<b>(641)</b>	<b>-</b>	<b>1,993</b>	<b>(141)</b>	<b>5,960</b>	<b>71,950</b>	<b>-</b>	<b>71,950</b>
<b>Roads</b>												
Land (at cost)	128,220	-	128,220	1,686	(6)	-	-	504	-	130,404	-	130,404
Road Network (at valuation)	743,625	-	743,625	21,362	-	-	9,107	141	22,895	778,916	-	778,916
Bridges & Culverts (at valuation)	68,737	-	68,737	212	-	-	901	-	2,138	70,186	-	70,186
	<b>940,582</b>	<b>-</b>	<b>940,582</b>	<b>23,260</b>	<b>(6)</b>	<b>-</b>	<b>10,008</b>	<b>645</b>	<b>25,033</b>	<b>979,506</b>	<b>-</b>	<b>979,506</b>
<b>3 Waters and Solid Waste</b>												
Water reticulation network (at valuation)	121,179	1,723	119,456	-	(1,049)	-	1,713	(412)	-	119,641	3,358	116,282
Water reticulation network (at cost)	6,353	49	6,304	7,549	-	-	106	-	-	13,902	155	13,747
Water treatment plant and facilities (at valuation)	22,034	652	21,382	-	(59)	-	639	412	-	22,387	1,291	21,096
Water treatment plant and facilities (at cost)	2,905	33	2,872	2,530	-	-	158	-	-	5,435	191	5,244
Sewer reticulation network (at valuation)	209,059	2,792	206,267	-	(292)	-	2,776	-	-	208,760	5,561	203,199
Sewer reticulation network (at cost)	15,011	100	14,911	7,402	-	-	166	-	-	22,413	267	22,146
Sewer treatment plant and facilities (at valuation)	27,197	882	26,314	-	(42)	-	881	-	-	27,148	1,756	25,392
Sewer treatment plant and facilities (at cost)	16,030	141	15,889	1,586	-	-	448	-	-	17,616	589	17,027
Drainage Reticulation Network (at valuation)	91,403	920	90,483	-	(1,399)	-	877	-	-	89,969	1,762	88,207
Drainage Reticulation Network (at cost)	6,125	24	6,101	7,721	(6)	-	138	-	-	13,840	162	13,678
Waste Systems (at valuation)	4,044	87	3,957	-	-	-	88	-	-	4,044	175	3,869
Waste Systems (at cost)	20	-	20	29	-	-	2	-	-	50	2	48
	<b>521,360</b>	<b>7,404</b>	<b>513,956</b>	<b>26,817</b>	<b>(2,847)</b>	<b>-</b>	<b>7,992</b>	<b>-</b>	<b>-</b>	<b>545,205</b>	<b>15,269</b>	<b>529,936</b>
<b>TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>1,664,855</b>	<b>13,264</b>	<b>1,651,591</b>	<b>67,965</b>	<b>(3,600)</b>	<b>-</b>	<b>21,305</b>	<b>(790)</b>	<b>33,533</b>	<b>1,742,669</b>	<b>15,269</b>	<b>1,727,400</b>

## 17B. Infrastructural Assets (cont.)

Parent and Group	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Additions	Disposals NBV	Impairment charges	Depreciation	Transfer NBV	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-18	1-Jul-18	1-Jul-18							30-Jun-19	30-Jun-19	30-Jun-19
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets under construction</b>												
Roading	3,311	-	3,311	11,959	(15,018)					252	-	252
Water	1,959	-	1,959	6,364	(7,748)					575	-	575
Sewer	1,260	-	1,260	4,525	(5,260)					525	-	525
Drainage	3,287	-	3,287	2,351	(4,001)					1,637	-	1,637
Solid Waste	60	-	60	250	(254)					56	-	56
Culture & Recreation	523	-	523	7,864	(4,048)					4,339	-	4,339
Earthquake Recovery	2,331	-	2,331	6,759	(4,959)					4,131	-	4,131
	<b>12,731</b>	<b>-</b>	<b>12,731</b>	<b>40,072</b>	<b>(41,288)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,515</b>	<b>-</b>	<b>11,515</b>
<b>TOTAL INFRASTRUCTURE ASSETS</b>	<b>1,677,586</b>	<b>13,264</b>	<b>1,664,322</b>	<b>108,037</b>	<b>(44,888)</b>	<b>-</b>	<b>21,305</b>	<b>(790)</b>	<b>33,533</b>	<b>1,754,184</b>	<b>15,269</b>	<b>1,738,915</b>

## 17C. Intangible

Parent and Group	Cost / Revaluation	Accumulated amortisation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year amortisation	Revaluation surplus	Cost / Revaluation	Accumulated amortisation and impairment charges	Carrying amount
	1-Jul-19	1-Jul-19	1-Jul-19						30-Jun-20	30-Jun-20	30-Jun-20
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2020</b>											
<b>Council computer software</b>											
TechOne One Council package	1,915	1,173	742	-	-	-	206	-	1,915	1,378	536
	<b>1,915</b>	<b>1,173</b>	<b>742</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>206</b>	<b>-</b>	<b>1,915</b>	<b>1,378</b>	<b>536</b>

Parent and Group	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Additions	Disposals NBV	Impairment charges	Depreciation	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-18	1-Jul-18	1-Jul-18						30-Jun-19	30-Jun-19	30-Jun-19
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2019</b>											
<b>Council computer software</b>											
TechOne One Council package	1,773	912	861	142	-	-	261	-	1,915	1,173	742
	<b>1,773</b>	<b>912</b>	<b>861</b>	<b>142</b>	<b>-</b>	<b>-</b>	<b>261</b>	<b>-</b>	<b>1,915</b>	<b>1,173</b>	<b>742</b>

## 18. Trade and Other Payables

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
Trade payables	8,872	8,607	10,594	10,371
Deposits and bonds	3,419	3,419	3,358	3,358
Accrued expenses	527	527	901	901
Accrued Interest on borrowings	850	850	979	979
Revenue received in Advance	2,611	2,611	2,419	2,419
Related parties (Note 27)	-	265	-	223
<b>TOTAL TRADE AND OTHER PAYABLES</b>	<b>16,279</b>	<b>16,279</b>	<b>18,252</b>	<b>18,252</b>
Payables under non-exchange transactions	1,158	1,158	1,029	1,029
Payables under exchange transactions	15,121	15,121	17,223	17,223
<b>TOTAL TRADE AND OTHER PAYABLES</b>	<b>16,279</b>	<b>16,279</b>	<b>18,252</b>	<b>18,252</b>

Trade and other payables are non-interest bearing and normally settled on 30-day terms, therefore the carrying value of trade and other payables approximates their fair value.

## 19. Employee Benefit Liabilities

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
Accrued pay	1,733	1,733	1,145	1,145
Annual leave	2,668	2,668	2,172	2,172
Sick leave	106	106	117	117
Time in Lieu	91	91	101	101
<b>TOTAL EMPLOYEE BENEFIT LIABILITIES</b>	<b>4,598</b>	<b>4,598</b>	<b>3,535</b>	<b>3,535</b>

## 20. Development and Other Contributions (Revenue in Advance)

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
<b>Balance at 1 July</b>	2,050	2,050	1,316	1,316
Development contributions received	6,091	6,091	13,109	13,109
Interest	-	-	-	-
Contributions transferred to revenue	(6,214)	(6,214)	(12,224)	(12,224)
Contribution adjustments	73	73	-	-
<b>Net contributions</b>	<b>(6,141)</b>	<b>(6,141)</b>	<b>(12,224)</b>	<b>(12,224)</b>
Contributions Refunded	(20)	(20)	(151)	(151)
<b>BALANCE AT 30 JUNE</b>	<b>1,907</b>	<b>1,907</b>	<b>2,050</b>	<b>2,050</b>
Current	1,907	1,907	2,050	2,050
Non-current	-	-	-	-
	<b>1,907</b>	<b>1,907</b>	<b>2,050</b>	<b>2,050</b>

Contributions are levied as one method of funding the costs associated with the development of assets to meet the demands of growth of the population..

Contributions are recognised as revenue when the assets are ready to provide the service intended or current capacity exists.

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
<b>Transferred to revenue by activity</b>				
Roading	1,519	1,519	2,879	2,879
Water	965	965	1,649	1,649
Sewerage	1,769	1,769	4,147	4,147
Drainage	241	241	1,090	1,090
Reserves	1,647	1,647	2,459	2,459
	<b>6,141</b>	<b>6,141</b>	<b>12,224</b>	<b>12,224</b>

## 21. Borrowings

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
<b>Current</b>				
Bond premiums/discounts	55	55	54	54
Bonds/Notes issued	25,000	25,000	25,000	25,000
<b>TOTAL CURRENT BORROWINGS</b>	<b>25,055</b>	<b>25,055</b>	<b>25,054</b>	<b>25,054</b>
<b>Non-current</b>				
Bond premiums/discounts	(10)	(10)	45	45
Bonds/Notes Issued	135,000	135,000	120,000	120,000
<b>TOTAL NON-CURRENT BORROWINGS</b>	<b>134,990</b>	<b>134,990</b>	<b>120,045</b>	<b>120,045</b>
<b>TOTAL BORROWINGS</b>	<b>160,045</b>	<b>160,045</b>	<b>145,099</b>	<b>145,099</b>

### Interest Rate Risk

Borrowings include floating and fixed interest rates. Interest rate risk is minimal as borrowings are managed under policy and hedged with fixed interest rate swaps. The interest rates range 0.77% - 6.00% (2019: 1.69% - 6.00%). The weighted average interest cost is 3.72% (2019: 3.83%)

### Security

The Committed Cash Advance Facility with the ANZ (limit-2020: \$10m, limit-2019: \$10m) is secured over the rates of the Waimakariri District Council. This facility was not drawn upon as at 30 June 2020 (2019: nil).

Bonds/Notes issued are secured over the rates of the Waimakariri District Council.

### Refinancing

Waimakariri District Council manages its borrowings in accordance with its funding and financial policies, which includes a liability Management policy. These policies have been adopted as part of the Council's Long Term Plan.

### Maturity Analysis of Borrowings

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
Payable no later than one year	25,055	25,055	25,055	25,055
Later than one year, not later than two years	19,990	19,990	15,054	15,054
Later than two years, not later than three years	30,000	30,000	19,995	19,995
Later than three years, not later than four years	20,000	20,000	29,995	29,995
Later than four years, not later than five years	20,000	20,000	-	-
Later than five years	45,000	45,000	55,000	55,000
	<b>160,045</b>	<b>160,045</b>	<b>145,099</b>	<b>145,099</b>

The total amount of borrowings approximates the fair value.



## 21. Borrowings (cont.)

### Internal Borrowings

Internal borrowings for each Group of Activities are detailed below.

Internal borrowings are eliminated on consolidation of activities in the Council's financial statements.

Group of Activities	Internal Borrowing	Repaid	Borrowed	Internal Borrowing	Internal Interest
	2019	2019-20	2019-20	2020	2019-20
	\$'000	\$'000	\$'000	\$'000	\$'000
District Development	397	(207)	550	740	57
Roads and Footpaths	3,874	(747)	645	3,771	490
Water Supply	5,044	(1,561)	595	4,078	397
Sewerage and the Treatment and Disposal of Sewage	3,962	(1,015)	41	2,988	536
Stormwater Drainage	7,910	(1,153)	600	7,357	372
Refuse & Recycling	834	(46)	-	788	23
Recreation	5,498	(731)	6,909	11,676	439
Libraries & Museums	19	(19)	-	-	7
Community Protection	55	(31)	-	24	7
Community Development	2,786	(644)	-	2,142	83
Property Management	194	(38)	-	155	23
Earthquake Recovery	17,322	(1,071)	4,982	21,233	1,002
Non Significant Activities	446	(360)	900	986	82
	<b>48,340</b>	<b>(7,623)</b>	<b>15,222</b>	<b>55,939</b>	<b>3,518</b>

## 22A. Equity

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
<b>Accumulated General Equity</b>				
Opening Accumulated General Equity	865,924	862,881	833,866	830,917
<b>Transfers from:</b>				
Restricted reserves	1,646	1,646	1,205	1,205
Asset revaluation reserve on disposal of Property, Plant and Equipment	973	973	1,818	1,818
<b>Transfers to:</b>				
Restricted reserves	(718)	(718)	(519)	(519)
Net Surplus/ (deficit)	2,774	2,776	29,554	29,460
<b>TOTAL ACCUMULATED GENERAL EQUITY</b>	<b>870,599</b>	<b>867,558</b>	<b>865,924</b>	<b>862,881</b>
<b>Restricted reserves</b>				
Opening Balance	4,537	4,537	5,223	5,223
<b>Transfers to:</b>				
Accumulated General Equity	(1,646)	(1,646)	(1,205)	(1,205)
<b>Transfers from:</b>				
Accumulated General Equity	718	718	519	519
	<b>3,609</b>	<b>3,609</b>	<b>4,537</b>	<b>4,537</b>
<b>Restricted reserves consist of:</b>				
Replacement Funds	172	172	571	571
Reserve Funds	3,278	3,278	3,808	3,808
Development Funds	138	138	137	137
Trust Funds	21	21	21	21
	<b>3,609</b>	<b>3,609</b>	<b>4,537</b>	<b>4,537</b>
<b>Fair value reserve</b>				
As at 1 July	1,352	1,352	1,478	1,478
Valuation gains (losses)	(59)	(59)	(126)	(126)
<b>AS AT 30 JUNE</b>	<b>1,293</b>	<b>1,293</b>	<b>1,352</b>	<b>1,352</b>
<b>TOTAL OTHER RESERVES</b>	<b>4,902</b>	<b>4,902</b>	<b>5,889</b>	<b>5,889</b>
<b>Asset revaluation reserves</b>				
Opening Balance	817,349	816,667	783,155	782,696
Transfer of revaluation reserve to accumulated general equity on disposal of Plant, Property and Equipment	(973)	(973)	(1,818)	(1,818)
Change in revaluation reserve due to revaluation	46,306	46,306	36,012	35,789
<b>TOTAL ASSET REVALUATION RESERVE</b>	<b>862,682</b>	<b>862,000</b>	<b>817,349</b>	<b>816,667</b>

## 22A. Equity (cont.)

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
<b>Consisting of</b>				
<b>Fixed</b>				
Land	5,983	5,332	6,245	5,593
Buildings	14,428	14,398	14,428	14,398
	<b>20,412</b>	<b>19,730</b>	<b>20,673</b>	<b>19,991</b>
<b>Infrastructural</b>				
Land	39,383	39,383	39,383	39,383
Buildings	18,502	18,502	18,502	18,502
Water	98,436	98,436	63,594	63,594
Roads	453,774	453,774	484,053	484,053
Reserves	34,531	34,531	35,087	35,087
Sewer	145,714	145,714	116,681	116,681
Drainage	49,631	49,631	37,689	37,689
Solid Waste	2,301	2,301	1,687	1,687
	<b>842,270</b>	<b>842,270</b>	<b>796,676</b>	<b>796,676</b>
	<b>862,682</b>	<b>862,000</b>	<b>817,349</b>	<b>816,667</b>

## 22B. Statement of Special Separate Funds

	Opening Balance 1 July 2019	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2020	
	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>Special Funds</b>						<b>Purpose of the fund</b>
Insurance Excess Reserve Fund	-	-	-	-	-	To provide funds for payment of insurance excesses. Funded by transfers from finance services
Cam River Restoration Fund	193	1	-	-	194	Established in 2002 to provide for Cam River restoration
Plant Renewal & Replacement Fund	571	5	-	(404)	172	To provide for purchase of replacement plant and vehicles from transfers of depreciation and interest on the book value of assets
Loburn Reserve Development Fund	27	-	-	-	27	Proceeds of the sale of land in the Loburn area were invested for the purchase of land to extend the size of the Loburn Domain
Sefton Reserve Investment Fund	14	-	-	-	14	Established by investment of surplus funds for use at the Reserve
Long term investment/Ashburton Farm Investment	3,155	20	-	(210)	2,965	This fund was established to receive the revenue from the endowment land vested in the Council. Subsequently, the properties were sold, and the interest from funds invested is used to subsidise the general rates
Centennial Fund Account	3	-	-	-	3	Established to enable new publications such as the history of the former Rangiora County area
LAPP Disaster Fund	440	2	(342)	-	99	Provides funds for the annual insurance cost for the Local Authority Protection Programme Disaster Fund (natural disaster insurance for infrastructural assets)
Kaiapoi War Memorial Maintenance Fund	4	-	-	-	4	To carry out future maintenance of the building.
Mayoral Relief Fund	21	-	-	-	21	Funds available for providing grants for relief under a guidance criteria, at the discretion of the Mayor.
	<b>4,427</b>	<b>28</b>	<b>(343)</b>	<b>(614)</b>	<b>3,499</b>	

## 22B. Statement of Special Separate Funds (cont.)

	Opening Balance 1 July 2019	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2020
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Separate accounts</b>					
<i>Separate Accounts are maintained for targeted rates charged for a specific purpose. A separate account is maintained for each targeted rate to ensure that the funds are held and used for the specific purpose intended.</i>					
<b>Water and Stockwater</b>					
Rangiora	1,255	2,873	(2,836)	(507)	786
Northern Area Water	17	-	-	-	17
Water Investigation	16	-	-	-	16
West Rangiora Water	155	44	-	-	199
Southbrook	2	5	-	-	7
Woodend and Pegasus Water	1,316	1,406	(1,185)	(160)	1,377
Waikuku	65	173	(271)	152	119
Fernside	36	20	(13)	(7)	36
Ohoka	186	150	(146)	6	197
Mandeville	289	408	(469)	32	260
Kaiapoi and Pines Kairaki Water	202	1,092	(1,214)	(81)	-
North East Kaiapoi Structure Plan Area	491	6	(1)	(490)	6
Oxford1	3	766	(727)	3	46
Oxford2	22	402	(419)	66	72
Oxford	31	402	(465)	32	-
Summerhill	130	247	(269)	38	146
Cust	37	129	(179)	60	46
Poyntz Road	66	51	(58)	7	65
WestEyretton	37	67	(84)	34	53
Garrymere	45	56	(68)	2	34
Stock Water	128	398	(488)	91	129
North Rangiora Water	110	1	-	-	110
District Water Supply UV Treatment	-	76	(41)	(32)	4
<b>Sewerage</b>					
Eastern Communities	1,917	13,623	(10,822)	1,277	5,996
Southbrook	622	124	(45)	(38)	663
East Rangiora	539	55	(53)	(37)	503
East Woodend	(194)	37	(8)	-	(165)
West Rangiora	397	82	-	-	479

	Opening Balance 1 July 2019	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2020
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Sewerage (cont'd)</b>					
West Rangiora Structure Plan Area	547	107	(90)	(45)	519
North Rangiora Sewer	306	2	-	-	308
West Kaiapoi Structure Plan Area	1	-	(4)	24	21
Ohoka Utilities Scheme Loan	-	25	(7)	(19)	(1)
North Kaiapoi Area A	68	-	(2)	(2)	64
Fernside	68	43	(37)	10	84
Loburn Lea	58	64	(88)	27	62
Oxford	(65)	778	(864)	316	165
<b>Drainage</b>					
Rangiora	1,853	1,515	(1,556)	(434)	1,377
Northern Area	(173)	-	(8)	-	(181)
District Drainage	303	6	(716)	407	-
Mill Rd Outline Development Plan	(6)	-	-	-	(6)
Southbrook	(1,472)	55	(234)	(35)	(1,686)
East Rangiora	547	99	(59)	(606)	(19)
West Rangiora Structure Plan Area	(5)	19	(44)	30	-
Coastal Urban	458	314	(484)	87	375
East Woodend	353	55	(3)	(1)	404
Pegasus	1,557	345	(368)	192	1,726
Kaiapoi	1,055	1,408	(1,702)	273	1,035
Kaiapoi Area A	696	-	-	-	696
Oxford	52	68	(136)	48	33
Ohoka Rural	74	305	(600)	312	93
Loburn Lea	64	20	(15)	7	76
Oxford Rural	95	37	(56)	7	84
Clarkville	(23)	45	(73)	59	8
Coastal Rural	11	129	(117)	7	31
Waimakariri Central Rural	10	109	(276)	173	16
Cust	(22)	6	(7)	29	6

## 22B. Statement of Special Separate Funds (cont.)

	Opening Balance 1 July 2019	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2020
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Solid Waste</b>					
Solid Waste	250	4,285	(3,971)	96	660
<b>Recreation</b>					
Rangiora CBA	(2)	32	(163)	110	(23)
Kaiapoi CBA	(15)	28	(118)	112	8
<b>Libraries and Museums</b>					
Museum Levy	51	604	(592)	-	63
Museum Development Levy	854	87	(17)	-	924
<b>Community Protection</b>					
Rural Fire	(50)	22	(23)	(11)	(62)
Stock Control	7	48	(41)	-	13
<b>Governance</b>					
Council	129	166	(2,019)	1,957	233
Kaiapoi Community Board	172	148	(118)	-	202
Rangiora Community Board	172	250	(207)	-	216
Woodend/Ashley Community Board	95	127	(123)	-	99
Oxford/Eyre Ward Advisory Board	78	154	(113)	-	118
<b>District Development</b>					
District Promotion	269	127	(605)	475	267
Economic Development	14	52	(305)	243	4

## 22C. Funding Depreciation

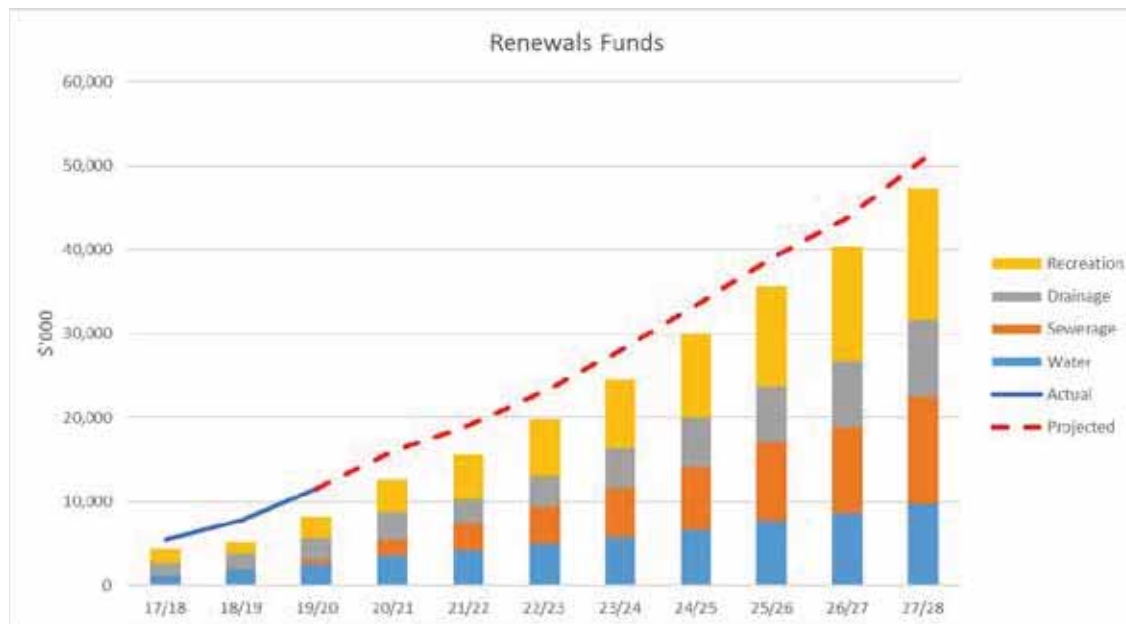
Because the peak of asset renewals occur later in the 21st Century, the Council's policy for funding depreciation means it can comfortably fund renewals from accumulated depreciation funds.

The Council's policy is to ring-fence funding of depreciation into separate accounts so that the funds can only be applied to the renewal of infrastructure.

The Council has based the level of funding required on modelling that assumes the Council is able to continue to invest funds at a rate greater than inflation (without having to pay taxation on interest earned) and this means funds will be available when assets are due for renewal.

The chart below compares the actual renewals funds with the expected funds from the 2018-28 Long Term Plan.

The renewals funds at 30 June 2020 are greater than budgeted in the 2018-28 Long Term Plan.



## 23. Statement of Cash Flow Reconciliation

	Group 2020 Actual	Parent 2020 Actual	Group 2019 Actual	Parent 2019 Actual
	\$'000	\$'000	\$'000	\$'000
<b>Net Surplus / (Deficit):</b>	2,774	2,776	29,554	29,460
<b>Add Non Cash Items:</b>				
Depreciation	25,770	25,770	24,557	24,557
Land/Utilities in lieu of cash for development contributions	(504)	(504)	(1,837)	(1,837)
Assets vested in Council	(12,024)	(12,024)	(37,691)	(37,691)
Associated entity (surplus) / deficit	2	-	(94)	-
(Gains) / losses in fair value of forestry assets	71	71	(254)	(254)
(Gains) / losses in fair value of investment property	(532)	(532)	(23)	(23)
Recognise (Gains) / losses on interest rate swaps	5,534	5,534	7,807	7,807
	<b>21,091</b>	<b>21,091</b>	<b>22,019</b>	<b>22,019</b>
<b>Movements in Working Capital</b>				
(Increase)/ Reduction in Stock	(24)	(24)	1	1
(Increase)/ Reduction in Trade and other receivables	(1,510)	(1,510)	(1,093)	(1,093)
(Increase)/ Reduction in Tax due	-	-	-	-
Increase/ (Reduction) in Trade and other payables	(901)	(901)	2,114	2,114
Increase/ (Reduction) in Employee benefit liabilities	740	740	296	296
Increase/ (Reduction) in Development contributions	862	862	(1,162)	(1,162)
(Increase)/ Reduction in Accrued interest receivable	(10)	(10)	(64)	(64)
Net GST	291	291	266	266
	<b>(552)</b>	<b>(552)</b>	<b>358</b>	<b>358</b>
	<b>20,538</b>	<b>20,538</b>	<b>22,376</b>	<b>22,376</b>
<b>Items Classified as Investing Activity</b>				
(Gains) / losses on disposal of property, plant and equipment and forestry assets	2,334	2,334	774	774
(Gains) / losses on disposal of investment property	(15)	(15)	-	-
<b>NET CASH IN(OUT)FLOW FROM OPERATING ACTIVITIES</b>	<b>22,858</b>	<b>22,858</b>	<b>23,151</b>	<b>23,151</b>

## 24. Financial Instruments

		Group 2020	Parent 2020	Group 2019	Parent 2019
		\$'000	\$'000	\$'000	\$'000
<b>FINANCIAL ASSETS</b>	[Basis of Fair value]				
<b>Loans and Receivables</b>					
Cash and cash equivalents		27,359	27,359	19,941	19,941
Short term investments		319	319	319	319
Trade and other receivables		14,091	14,091	13,690	13,690
<b>Fair Value Through Other Comprehensive Revenue and Expense</b>					
Civic Financial Services Ltd	Non-observable inputs	82	82	141	141
Transwaste Canterbury Limited	Non-observable inputs	1,918	1,918	1,918	1,918
Local Government Funding Agency	Non-observable inputs	2,660	2,660	2,260	2,260
<b>Fair Value Through Surplus/(Deficit)</b>					
Derivative financial instruments	Observable inputs	-	-	-	-
<b>FINANCIAL LIABILITIES</b>					
<b>Financial Liabilities at amortised cost</b>					
Trade and other payables		13,668	13,668	15,833	15,833
Borrowings		160,045	160,045	145,099	145,099
<b>Fair Value Through Surplus/(Deficit)</b>					
Derivative financial instruments	Observable inputs	18,668	18,668	13,134	13,134
<b>Financial instrument risks</b>					
WDC has a series of policies to manage the risks associated with financial instruments. WDC is risk averse and seeks to minimise exposure from its treasury activities. WDC has established Council approved liability management and investment policies. These do not allow any transactions that are speculative in nature to be entered into.					
<b>MARKET RISK</b>					
<b>Price Risk</b>					
Price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. WDC is not exposed to equity securities price risk on its investments, which are classified as financial assets held at fair value through equity.					
<b>Currency Risk</b>					
Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. WDC is not exposed to currency risk, as its treasury policy does not allow WDC to enter into foreign currency transactions and that financial instruments are transacted in New Zealand dollars.					
<b>Interest Rate Risk</b>					
The interest rates on the Council's borrowings are disclosed in note 21.					
<b>Fair Value Interest Rate Risk</b>					
Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rate. Borrowings issued at fixed rates expose the WDC to fair value rate risk. WDC's liability management policy outlines the level of borrowing that is to be secured using fixed rate instruments. Fixed to floating interest rate swaps are entered into to hedge the fair value interest rate risk arising where WDC has borrowed at fixed rates. In addition, investments at fixed interest rates expose the WDC to fair value interest rate risk.					
<b>Sensitivity Analysis</b>					
If interest rates on borrowings/derivative financial instruments at 30 June 2020 had fluctuated by plus or minus 0.5%, the effect would have been to increase/decrease the surplus after tax by \$190,000 (2019: \$53,000).					

## 24. Financial Instruments (cont.)

		2020 Parent		2019 Parent	
		+0.5%	-0.5%	+0.5%	-0.5%
		\$'000	\$'000	\$'000	\$'000
<b>Impact on Surplus/(Deficit)</b>					
<b>Financial Liabilities</b>					
Financial Liabilities at amortised cost					
Borrowings		(800)	800	(725)	725
<b>Fair Value Through Surplus/(Deficit)</b>					
Derivative financial instruments		610	(610)	673	(673)
		<b>(190)</b>	<b>190</b>	<b>(53)</b>	<b>53</b>

**Cash Flow Interest Rate Risk**

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in the market interest rates. Borrowings and investments issued at variable interest rates expose WDC to cash flow interest rate risk.

WDC manages its cash flow interest rate risk on borrowings by using floating-to-fixed interest rate swaps. Such interest rate swaps have the economic effect of converting borrowings at floating rates and swaps them into fixed rates that are generally lower than those available if WDC borrowed at fixed rates directly. Under the interest rate swaps, WDC agrees with other parties to exchange, at specified intervals, the difference between fixed contract rates and floating-rate interest amounts calculated by reference to the agreed notional principal amounts.

**Credit Risk**

Credit risk is the risk that a third party will default on its obligation to WDC, causing WDC to incur a loss. WDC has no significant concentrations of credit risk, as it has a large number of credit customers, mainly ratepayers, and WDC has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from rate payers.

WDC invests funds only in deposits with registered banks and local authority stock and its investments policy limits the amount of credit exposure to any one institution or organisation.

Investments in other Local Authorities are secured by charges over rates. Other than other Local Authorities, the group only invests funds with those entities, which have a Standard and Poor's credit rating of at least A for short term and A for long term investments. Accordingly, the group does not require any collateral or security to support these financial instruments.

All Council's cash assets and derivative financial instrument assets are with New Zealand registered banks (Credit Ratings: ANZ AA-; Westpac AA-). WDC also owns shares and borrower notes in NZ Local Government Funding Agency Ltd - LGFA (refer to Note 10) and their shares were rated AA+.

**Liquidity Risk**

Liquidity risk is risk that WDC will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. WDC aims to maintain flexibility in funding by keeping committed credit lines available.

In meeting its liquidity requirements, WDC maintains a target level of investments that must mature within the next 12 months and to meet its projected business requirements in the next 12 months.

WDC manages its borrowing in accordance with its funding and financial policies, which includes a liability management policy. These policies have been adopted as part of the WDC's Long Term Council Community Plan.

WDC does not have a overdraft facility and manages its additional funding requirements through a \$10,000,000 bank funding facility agreement (2019: \$10,000,000) and Bond/Note issues \$160,000,000 (2019: \$145,000,000). These facilities are managed within the liability management policy.

The maturity profiles of the Council's borrowing is disclosed note 21.

## 24. Financial Instruments (cont.)

		Group 2020	Parent 2020	Group 2019	Parent 2019
		\$'000	\$'000	\$'000	\$'000
<b>Maturity Analysis and Effective Interest Rates of Financial Assets</b>					
Short term deposits		925	925	10,925	10,925
Weighted average effective interest rate		1.33%	1.33%	1.72%	1.72%
<b>Maturity Analysis of Financial Liabilities</b>					
<b>Trade and Other Payables</b>					
Less than 1 year		13,668	13,668	15,833	15,833
1 - 2 years		-	-	-	-
2 - 5 years		-	-	-	-
More than 5 years		-	-	-	-
		<b>13,668</b>	<b>13,668</b>	<b>15,833</b>	<b>15,833</b>
<b>Borrowings</b>					
Less than 1 year		25,055	25,055	25,055	25,055
1 - 2 years		19,990	19,990	15,054	15,054
2 - 5 years		70,000	70,000	49,990	49,990
More than 5 years		45,000	45,000	55,000	55,000
		<b>160,045</b>	<b>160,045</b>	<b>145,099</b>	<b>145,099</b>
<b>Interest Payable on Borrowings</b>					
Less than year		2,436	2,436	3,803	3,803
1 - 2 years		1,985	1,985	3,403	3,403
2 - 5 years		3,502	3,502	6,407	6,407
More than 5 years		625	625	2,089	2,089
		<b>8,549</b>	<b>8,549</b>	<b>15,701</b>	<b>15,701</b>
<b>Interest Payable on Interest Rate Swaps</b>					
Less than 1 year		3,117	3,117	1,487	1,487
1 - 2 years		3,557	3,557	1,533	1,533
2 - 5 years		9,375	9,375	4,585	4,585
More than 5 years		2,969	2,969	2,167	2,167
		<b>19,017</b>	<b>19,017</b>	<b>9,772</b>	<b>9,772</b>
<b>TOTAL</b>		<b>201,279</b>	<b>201,279</b>	<b>186,404</b>	<b>186,404</b>

## 25. Commitments and Contingencies

	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
<b>Capital Commitments</b>				
Capital expenditure contracted for at balance date but not yet incurred for property, plant and equipment.	17,712	17,712	3,335	3,335
No capital commitments exist in relation to investment property as at 30 June 2020 (2019: Nil).				
<b>Operating Leases as Lessee</b>				
The Council leases property, plant and equipment in normal course of its business. The majority of these leases have non-cancellable terms of 36 to 60 months. The future aggregate minimum lease payments to be collected under non-collectable operating leases are as follows:				
	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
Not later than one year	201	201	194	194
Later than one year and not later than five years	384	384	543	543
Later than five years	-	-	-	-
<b>TOTAL NON-CANCELLABLE OPERATING LEASES</b>	<b>585</b>	<b>585</b>	<b>738</b>	<b>738</b>
Contingent rent payable has been determined on the basis of the contract schedule of payments and provisions.				
Leases can be renewed at Council's option, with rents set by reference to current market rates for items of equivalent age and condition. Council does not have the option to purchase the asset at the end of the lease term.				
There are no restrictions placed on Council by any of the leasing arrangements.				
<b>Operating Leases as Lessor</b>				
The Council leases its investment property under operating leases. 39 of the leases have a non-cancellable term of 21 years or less, 44 leases have a term of 30 years and 13 leases have a term of 35 years. The future aggregate minimum leases payments to be collected under non-cancellable operating leases are as follows:				
	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
<b>Non-cancellable Operating Leases as Lessor</b>				
Not later than one year	288	288	361	361
Later than one year and not later than five years	647	647	564	564
Later than five years	915	915	893	893
<b>TOTAL NON-CANCELLABLE OPERATING LEASES</b>	<b>1,849</b>	<b>1,849</b>	<b>1,818</b>	<b>1,818</b>
No contingent rents have been recognised in the surplus/(deficit) during the period.				

<b>Contingencies</b>				
	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
<b>Contingent Liabilities</b>				
Claims	-	-	-	-
The Council has no current claims under The Building Act 2004 which would impose any obligations and liabilities on local authorities in respect to the issue of building consents and inspections of work done. No amount has not been determined at 30 June 2020. At the date of this report, there were no other matters under that Act indicating potential liability (2019 : Nil) having been brought to the Council's attention.				
<b>Guarantees</b>				
The value of guarantees disclosed as contingent liabilities reflects Council's assessment of the undiscounted portion of financial guarantees that are not recognised in the Balance Sheet.				
	Group 2020	Parent 2020	Group 2019	Parent 2019
	\$'000	\$'000	\$'000	\$'000
Financial guarantees	165	165	165	165
The Council financial guarantees relate to loan funding of Oxford Community Trust Oxford Art.				
<b>Unquantified Claims</b>				
There are no current claims outstanding with the Weathertight Homes Resolution Service (WHRS) as at 30 June 2020 (2019: Nil). No prior values were settled at June 2020. No current claims related to weather tightness issues of homes in the Waimakariri District and name the Council as well as other parties. The costs of any successful claims against Council are expected to be substantially covered under the Council's insurance policies. The policy for public and professional indemnity is with Jardine Lloyd Thompson Ltd. Council is unable to accurately assess the extent of any future liability in relation to leaky buildings.				
<b>Share of Associates' Contingent Liabilities</b>				
Council has not identified any contingent liabilities where it would be severally liable for all or part of the liability.				

## 25. Commitments and Contingencies (cont.)

### Local Government Funding Agency (LGFA)

The Council is a guarantor of the New Zealand Local Government Funding Agency limited (NZLGFA). The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. NZLGFA has a local currency rating from Fitch Ratings and Standard and Poor's of AA+ and a foreign currency rating of AA.

As at 30 June 2020, the Council is one of 30 local authority shareholders and 54 (2019:45) local authority guarantors of the NZLGFA. In that regard it has uncalled capital of \$200,000. When aggregated with the uncalled capital of other shareholders, \$20m is available in the event that an imminent default is identified. Also, together with other shareholders and guarantors, the Council is a guarantor of all of NZLGFA's borrowings. At 30 June 2020, NZLGFA had borrowings totaling \$12,220m (2019: \$9,766m).

Financial reporting standards require the Council to recognise the guarantee liability at fair value. However, the Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of NZLGFA defaulting on repayment of interest or capital to be very low on the basis that:

- \* We are not aware of any local authority debt default events in New Zealand; and
- \* Local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

### Contingent Assets

Council operates under specified agreements whereby sports clubs are able to construct facilities (e.g. club rooms) on reserve land. The clubs control the use of these facilities and the Council will gain control of the asset if the club vacates the facility. Until this event occurs these assets are not recognised as assets in the Balance Sheet. As at 30 June 2020 there are 12 facilities having an approximate value of \$3.9m (2019: 12 facilities, \$3.9m). This estimate has been based on government valuations for the area.

### Emissions Trading Scheme

The New Zealand Emissions Trading Scheme (ETS) became law on 28 September 2008 with the passing of the Climate Change Response (Emissions Trading) Amendment Act 2009 (the Act). The Act provides for carbon credits to be allocated to owners of pre-1990 forest land pursuant to the New Zealand Government's Allocation Plan. The Council has registered its pre-1990 land to receive its entitlements. The latest figures held by The Ministry of Primary Industry shows Council pre 1990 forest being 120.98 hectares (2019: 120.98 hectares). The current carbon credit balance is 1,673 units.(2019: 1,673), with a current market value of \$53,300 (2019: 1,673 carbon credits \$38,700 estimate).

## 26. Remuneration

### Remuneration of Chief Executive

In accordance with section 98 and schedule 10 part 3 section 32(1) (c) of the local Government Act 2002. The Chief Executive of the Waimakariri District Council is appointed under section 42(1) of the Local Government Act 2002.

	2020	2019
TOTAL REMUNERATION PAID TO THE CHIEF EXECUTIVE	352,615	349,171

### Remuneration of Mayor, Councillors and Board Members

In accordance with Section 98 and Schedule 10 part 3 (32(1)a and 32(1)b) of the Local Government Act 2002.

	2020 Honorarium (including mileage and other reimbursements)	2020 Meeting / Hearings	2020 Total	2019 Honorarium (including mileage and other reimbursements)	2019 Meeting / Hearings	2019 Total
	\$	\$	\$	\$	\$	\$
<b>Mayor and Councillors as at 30 June:</b>						
Dan Gordon (Mayor from 21st October 2019)	112,221	-	112,221	45,305	-	45,305
David Ayers (Mayor until 20th October 2019)	42,896	-	42,896	123,736	-	123,736
Neville Atkinson (Deputy Mayor from 21st October 2019)	53,122	4,914	58,036	43,178	15,112	58,290
Kevin Felstead (Deputy Mayor until 20th October 2019)	20,228	-	20,228	54,136	-	54,136
Kirstyn Barnett	47,348	-	47,348	43,259	-	43,259
Robbie Brine	46,696	-	46,696	43,234	-	43,234
Wendy Doody	46,493	663	47,156	43,050	2,172	45,222
John Meyer (until 20th October 2019)	14,914	-	14,914	43,050	1,020	44,070
Alistair Blackie	49,650	-	49,650	48,168	-	48,168
Paul Williams	46,459	918	47,377	43,050	2,499	45,549
Sandra Stewart	51,631	-	51,631	49,048	-	49,048
Philip Redmond (from 21st October 2019)	32,625	-	32,625	-	-	-
Niki Mealings (from 21st October 2019)	31,883	-	31,883	-	-	-
Joan Ward (21st October 2019)	31,883	-	31,883	-	-	-
<b>Kaiapoi-Tuahiwi Community Board Members</b>						
Chris Greengrass (Chair from 21st October 2019)	15,099	-	15,099	9,730	-	9,730
Jackie Watson (Chair until 20th October 2019)	12,687	-	12,687	18,270	-	18,270
Roger Blair (until 20th October 2019)	3,370	-	3,370	9,730	-	9,730
Martin Pinkham	9,664	-	9,664	9,730	-	9,730
Philip Redmond (until 20th October 2019)	3,370	-	3,370	9,730	-	9,730
Brent Cairns (from 21st October 2019)	6,366	-	6,366	-	-	-
John Meyer (from 21st October 2019)	5,699	-	5,699	-	-	-

## 26. Remuneration (cont.)

	2020 Honorary (including mileage and other reimbursements)	2020 Meeting / Hearings	2020 Total	2019 Honorary (including mileage and other reimbursements)	2019 Meeting / Hearings	2019 Total
<b>Rangiora-Ashley Community Board Members</b>						
Jim Gerard (Current Chair)	23,031	1,866	24,897	23,222	2,040	25,262
Duncan Lundy	12,173	-	12,173	12,205	-	12,205
Murray Clarke	12,173	-	12,173	12,205	-	12,205
Keith Galloway (until 20th October 2019)	4,227	-	4,227	12,205	-	12,205
Judith Hoults (until 20th October 2019)	4,227	-	4,227	12,205	-	12,205
Sarah Lewis	12,173	-	12,173	12,205	-	12,205
Greg Miller (until 20th October 2019)	4,227	-	4,227	12,205	-	12,205
Chris Prickett (until 20th October 2019)	4,227	-	4,227	12,205	-	12,205
Monique Fleming (from 21st October 2019)	8,039	-	8,039	-	-	-
Jason Goldsworthy (from 21st October 2019)	8,039	-	8,039	-	-	-
Morris Harris (from 21st October 2019)	8,039	-	8,039	-	-	-
Andrew Wells (from 21st October 2019)	8,039	-	8,039	-	-	-
<b>Woodend-Sefton Community Board Members</b>						
Shona Powell (Current Chair)	15,113	-	15,113	15,301	-	15,301
Andrew Thompson	8,159	-	8,159	8,246	-	8,246
John Archer	8,159	-	8,159	8,246	-	8,246
Rhonda Mather (until 20th October 2019)	2,856	-	2,856	8,246	-	8,246
Andrea Allen	8,159	-	8,159	8,246	-	8,246
Mark Paterson (from 21st October 2019)	5,363	-	5,363	-	-	-
<b>Oxford-Ohoka Community Board Members</b>						
Doug Nicholl (Current Chair)	17,731	-	17,731	17,281	-	17,281
Mark Brown	9,162	-	9,162	9,235	-	9,235
James Ensor (until 20th October 2019)	3,198	-	3,198	9,235	-	9,235
Shirley Farrell	9,162	-	9,162	9,235	-	9,235
John Lynn (until 20th October 2019)	3,198	-	3,198	9,235	-	9,235
Thomas Robson	9,162	-	9,162	9,235	-	9,235
Sarah Barkle (from 21st October 2019)	6,032	-	6,032	-	-	-
Ray Harpur (from 21st October 2019)	6,258	-	6,258	-	-	-
<b>Council Appointees Te Kōhaka o Tūhaitara Trust</b>						
Alistair Blackie (Councillor)	-	-	-	-	-	-
Katherine McMillan	-	-	-	-	-	-
Andrea Rigby (from October 2018)	39	-	39	19	390	409
Neville Atkinson (Councillor)	-	-	-	-	-	-
Alan Joliffe (until October 2018)	-	-	-	486	2,080	2,566

## 26. Remuneration (cont.)

	2020 Honorarium (including mileage and other reimbursements)	2020 Meeting / Hearings	2020 Total	2019 Honorarium (including mileage and other reimbursements)	2019 Meeting / Hearings	2019 Total
<b>Water Zone Board Members</b>						
David Ashby	4,308	-	4,308	-	-	-
Arapata Reuben	9,077	-	9,077	-	-	-
Wendy Main	3,385	-	3,385	-	-	-
Erin Harvie	3,385	-	3,385	-	-	-
<b>TOTAL</b>	<b>924,825</b>	<b>8,361</b>	<b>933,186</b>	<b>857,311</b>	<b>25,313</b>	<b>882,624</b>

With the enactment of the Local Government Act 2002, the Remuneration Authority is now responsible for setting the remuneration level for elected members. The (Council) monetary remuneration detailed above was determined by the Remuneration Authority. As permitted under the Authority's guidelines the Council chose for its elected members to receive an annual salary rather than the alternative option of a combination of meeting fee payments and annual salary. Meeting fees paid to Councillors relate to Resource Management Act hearings.

<b>Council Employees</b>		
	2020	Percentage of employees
<b>Total annual remuneration by band for employees as at 30 June:</b>		
< \$60,000	198	46%
\$60,000 - \$79,999	82	19%
\$80,000 - \$99,999	76	18%
\$100,000 - \$119,999	33	8%
\$120,000 - \$139,999	16	4%
\$140,000 - \$159,999	11	3%
\$160,000 - \$199,999	8	2%
\$200,000 - \$340,000	6	1%
<b>TOTAL EMPLOYEES</b>	<b>430</b>	<b>100%</b>

Total remuneration includes non-financial benefits provided to employees.

At balance date, the Council employed 259 (2019:251) full-time employees, with the balance of staff representing 70 (2019:61) full-time equivalent employees.

A full-time employee is determined on the basis of a 40-hour working week.

<b>Council Employees</b>		
	2019	Percentage of employees
<b>Total annual remuneration by band for employees as at 30 June:</b>		
< \$60,000	194	47%
\$60,000 - \$79,999	81	20%
\$80,000 - \$99,999	69	17%
\$100,000 - \$119,999	28	7%
\$120,000 - \$139,999	20	5%
\$140,000 - \$179,999	11	3%
\$180,000 - \$339,999	8	2%
<b>TOTAL EMPLOYEES</b>	<b>411</b>	<b>100%</b>

## 27. Related Parties

All related party transactions between the parties are conducted on normal business terms other than for associates.

### ASSOCIATES

#### Te Kōhaka o Tūhaitara Trust

Te Kōhaka o Tūhaitara Trust is a Council Controlled Organisation (CCO). The Trust was formed in response to negotiations between the Crown and Te Rūnanga o Ngāi Tahu over the coastal reserve land. The settlers of the Trust are Council and Te Rūnanga o Ngāi Tahu. The assets administered by the Trust includes the Tūhaitara coastal reserve (which is subject to the Reserves Act 1971) and the Tutaepatu Lagoon. The Council's ownership is 50%.

Council has provided an inter-group loan to the Te Kohaka o Tuhaitara Trust. The loan is for five years at 4% interest. For the year ending 30 June 2020, the outstanding balance is \$40,086 (2019: \$56,363).

#### Enterprise North Canterbury Trust

Enterprise North Canterbury is a Council Controlled Organisation (CCO). Enterprise North Canterbury is a charitable trust which provides promotions and economic development services for the North Canterbury region on behalf of Waimakariri and Hurunui District Councils. Its activities are focussed on developing existing businesses and promoting new businesses within the region. The trust also promotes the region as a visitor destination. The Council's ownership is 50%.

#### Waimakariri District Libraries Trust

The Waimakariri District Libraries Trust was formed to support the Waimakariri District Library Service by providing books and other library resources. The Council's ownership is 50%.

#### Waimakariri Arts Collection Trust

Waimakariri Arts Collection Trust was formed to establish and maintain a collection of artwork of merit that has an association with North Canterbury. The Council's ownership is 33%.

### OTHER

#### Transwaste Canterbury Limited

Transwaste Canterbury Limited (TCL) is a Council Controlled Organisation (CCO) under the Local Government Act 2002 as the Waimakariri District Council is one of the Councils in the Canterbury region which between them own 50% of the shares in Transwaste Canterbury Limited. TCL operates a regional landfill at Kate Valley and associated transport services. Canterbury Waste Services owns the other 50% share of the TCL. Council owns 3.9% of the shares in TCL.

#### Canterbury Economic Development Company Limited

Canterbury Economic Development Company Limited (CEDCL) is a Council Controlled Organisation (CCO) which promotes transformational economic development projects that will benefit Canterbury and to utilise the Canterbury Regional Economic Development Strategy to coordinate strategic economic development initiatives. There are ten local authorities involved, each Council owns 10% of the shares in CEDCL.

#### Canterbury Museum Trust Board

The Canterbury Museum Trust raises levies on Local Authorities for the Canterbury Museum operations and developments. For the year ending 30 June 2020, Council paid \$570,720 (2019: \$541,839) for operations to the Canterbury Museum Trust.

## 27. Related Parties (cont.)

### (a) Inter-Group Transactions and Balances

	2020	2019
	\$'000	\$'000
<b>Enterprise North Canterbury</b>		
Amounts paid by the Council (Excluding GST)	657	651
Amounts payable to Enterprise North Canterbury (Including GST)	-	10
Amounts received from Enterprise North Canterbury (Excluding GST)	15	-
Accounts payable to the Council (Including GST)	-	-
<b>Te Kōhaka o Tūhaitara Trust</b>		
Amounts paid by the Council (Excluding GST)	293	251
Amounts payable by the Council (Including GST)	2	12
Accounts receivable from the Trust (Excluding GST)	16	7
<b>Waimakariri District Libraries Trust</b>		
Amounts paid by the Council (Excluding GST)	2	2
Amounts received from the Council (Excluding GST)	-	-
<b>Waimakariri Arts Collection Trust</b>		
Amounts paid by the Council (Excluding GST)	5	4
<b>Transwaste Canterbury Limited</b>		
Services provided by the Company (Excluding GST)	2,392	2,453
Amounts payable by the Council (Including GST)	263	202
Dividends paid/payable to the Council (Exclusive of Imputation Credits)	645	626
<b>Canterbury Economic Development Company Limited</b>		
Amounts paid by the Council (Excluding GST)	-	-

No related party debts have been written off or forgiven during the year.

### (b) Key Management and Elected Members

During the year elected members and key management, as part of normal customer relationships, were involved in minor transactions with Council (such as payment of rates, purchase of rubbish bags). These services were provided on normal business terms.

Council has a maintenance contract on terms equivalent to those that prevail in arm's length transactions with the Kaiapoi Community Care and Employment Trust in which Councillor Neville Atkinson has a pecuniary interest. For the year ending 30 June 2020, the service level agreement value was \$88,750 excluding GST (2019: \$86,840).

### Key management personnel compensation

	2020	2019
	\$'000	\$'000
Salaries and other short term benefits	2,235	2,156
Post employment payments	37	36

Key management personnel received no termination or other long term benefits in the year ended 30 June 2020 (2019: Nil).

Key management personnel include the Mayor, Councillors, Chief Executive and other senior management personnel.

## 28. Landfill Sites & Aftercare Provision

All Council refuse landfill sites within the Waimakariri District have been closed. The Council has responsibility to put in place procedures for managing and monitoring these landfills. The Council is complying with all its responsibilities in terms of the resource consents and has been actively monitoring sites within the operational programme. The Council is also currently investigating the extent of landfill post-closure costs.

To date preliminary risk analysis has not identified any additional costs. Investigations are continuing, and if any costs were identified, these would be provided for at the time.

Recent subdivision civil works adjacent to the Kaiapoi closed landfill have required the relocation and redevelopment of groundwater monitoring bores, which will interrupt the history of water quality results.

## 29. Capital Management

The Council's capital is its equity (or rate payers' funds), which comprise retained earnings and reserves. Equity is represented by net assets.

The Local Government Act 2002 (the Act) requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayer's funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Act and applied by Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's asset and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires the council to make adequate and effective provision in its Long term Plan (LTP) and in its annual plans (where applicable) to meet the expenditure needs identified in those plans. The act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Council's LTP.

### The Council has the following created reserves

- reserves for different areas of benefit, including replacement provisions
- self-insurance reserves and
- trust and bequest reserves

Reserves for different areas of benefits are used where there is a discrete set of rate or levy payers as distinct from the general rate. Any surplus or deficit relating to these separate areas of benefit is applied to the specific reserves.

Self-insurance reserves are built up annually from general rates and are made available for specific unforeseen events. The release of these funds generally can only be approved by Council.

Trust and bequest reserves are set up where Council has been donated funds that are restricted for particular purpose. Interest is added to trust and bequest reserves where applicable and deductions are made where funds have been used for the purpose they were donated.

## 30. Events After Balance Date

In July 2020, the New Zealand Government announced an initial funding package of \$76m to provide a post COVID-19 stimulus to maintain and improve water networks infrastructure, and to support a three year programme of reform of local government water services delivery arrangements.

Council agreed to sign the MoU and Funding agreement which was signed by the Mayor on the 24 August 2020.

The agreement will provide \$8.02m of funding from the signed agreement.  
(2019: No significant post balance date events).

## 31. Explanation of Major Variances Against Budget

Explanations for major variations from Council's estimated figures in the 2019/20 Annual Plan are as follows:

### STATEMENT OF FINANCIAL PERFORMANCE

#### REVENUE INCLUDING OTHER GAINS

Interest revenue \$0.6m under budget. There has been no short term deposit other than operating cash. Interest rate also lower than expected.

Subsidies and grants \$2.6m under budget due to delay of the roading capital programme (in particular the low cost/low risk improvements of local roads). The roading programme was further delayed in the last quarter due to COVID-19.

Other revenue was \$4.6m over budget mainly due to other general recoveries including recoveries from private works, increased rates penalties, more than budgeted connection fees/lump sum contributions to connect to Council's infrastructural facilities and increased liquor licensing/food premises revenue. Revenue from resource consents were more than budgeted offset by increased costs while revenue from aquatic centres/building consents dropped significantly due to COVID-19.

Vested assets were \$3.1m and Development Contributions were \$6.2m under budget as the major developments wait to get to the next stage of their development. Due to COVID-19, development in the district has slowed down.

Other gains of \$1.4m (\$1.2m more than budgeted) contains gains on sale from property, plant & equipment of \$0.6m and gain on revaluation of investment property of \$0.6m.

## 31. Explanation of Major Variances Against Budget (cont.)

### EXPENDITURE

Please be aware "capital expensed" mentioned below means costs incurred that cannot be capitalised. Those costs, although not associated with any operational budget, were funded via loans/renewal fund.

**District Development** - Actual expenditure was \$0.5m more than budget. Costs incurred on flood hazard mapping were not budgeted. Costs on resource consents were more than budgeted, offset by increased resource consents revenue.

**Roads and Footpaths** - Actual expenditure was \$0.9m more than budget. Depreciation was more than budgeted due to revaluation of roading assets at 30 June 2019. Capital expensed from roading capital projects also contributed to the variance.

**Water Supply** - Actual expenditure was \$0.5m more than budget mainly due to unbudgeted asset deletions from the capital renewal programme. In addition, costs incurred on new connections were more than budgeted.

**Sewerage and the Treatment and Disposal of Sewage** - Actual expenditure was \$1.7m under budget. Desludging works budgeted have been delayed to future years.

**Drainage** - Actual expenditure was \$1.2m more than budget mainly due to unbudgeted asset deletions from the capital renewal programme.

**Libraries and Museums** - Expenditure was under budget by \$1.0m as no payments for the Canterbury Museum Redevelopment Levy were required. In addition depreciation was under budget as some library collections/plant and equipment items were fully depreciated at 30 June 19.

**Property Management** - Expenditure was over budget by \$1.1m. Consultancy costs/legal fees more than budget due to increased workload and property transactions. Project Delivery Unit required additional employments. The extra costs were covered by external revenue on water/sewer model building. Water Unit tasks were delayed due to COVID-19 resulting in less job recoveries comparing to budget.

**Earthquake recoveries** - Expenditure was over budget by \$2.2m. Capital expensed from capital projects was not budgeted (i.e. costs incurred on decommissioning and dredging).

**Non Significant Activities** - Expenditure was over budget by \$6.8m. This is mainly due to the loss on revaluation of interest rate swaps of \$5.5m. In addition, capital expensed from capital projects also contributed to the variance (i.e. Asset Management System; eService; GIS projects). These projects were funded by loans.

### OTHER COMPREHENSIVE REVENUE AND EXPENSE

The Council recorded a \$46.3m gain on asset revaluation (budget \$42.0m). As at 30 June 2020, Council revalued its roading assets, 3 water assets and solid waste assets.

### BALANCE SHEET

#### Assets

Total assets were \$21.3m under the budget mainly due to delays of the asset capital programme.

#### Liabilities

Total liabilities were \$12.4m less than the budget as less external borrowings were required as a result of delays in Council's capital programme. This is partially offset by fair value loss of interest rate swaps due to current economic conditions.

## 32. COVID-19

On 31 December 2019 China alerted the World Health Organisation to the outbreak of a virus, now commonly referred to as COVID-19, with the outbreak declared a pandemic on 11 March 2020. The New Zealand Government declared a State of National Emergency on 25 March 2020. The next day the country was put into Alert Level 4 and effectively lockdown. On 28 April 2020, the Alert Level was reduced to Level 3, and then further reduced to Level 2 on 14 May 2020. The country moved to Level 1 on 9 June 2020.

In anticipation of the evolving situation, staff maintained the Council's cash holdings to \$25m from our ordinary cash holding of \$15m during this period to strengthen our liquidity position going into the lockdown. This was achieved by delaying reinvesting term deposits and construction of capital projects to future years.

During Level 4 and Level 3 most staff were able to work from home either in a business as usual mode, while other staff focused on the COVID-19 response. During Level 2, most of our business activity resumed with the required health and safety protocols in place and our staff began returning to their usual place of work. Level 1 predominantly saw a return to pre COVID-19 activity.

Work on our major capital projects resumed on 28 April 2020 following the move to Level 3. Council staff have worked together with our contractors to mitigate the lost time during Level 4.

Council's Water Unit worked through the lock down period to ensure repairs and maintenance on 3 waters assets were performed in a timely manner.

The lockdown and potential future impacts of COVID-19 may negatively impact residents' ability to pay rates. This could lead to a short term cashflow impact and increased rates arrears. Rates arrears could increase further. Council staff will work with effected ratepayers to set up affordable payment plans.

Council incurred some additional civil defence costs in response to providing emergency accommodation and other welfare costs. The Council incurred a total of \$176,279 in response to the emergency, some of the direct costs (around \$30,000) were claimed from Central Government. The unclaimable portion of costs is an additional cost to the Council.

Council also incurred costs for capital works contracts as a result of the COVID-19 Level 4 lockdown and subsequent requirements for Alert Levels 3/2/1. Costs associated with COVID-19 varied with each contract, however, these costs can generally be broken into costs associated with the lockdown itself (disestablishment, re-establishment, making the site safe, and time related costs) and costs associated with the additional requirements for working in Alert Levels 3/2/1 (additional PPE, staff education, cleaning equipment, and physical distancing requirements). The costs were estimated to be around \$320,000.

There has been an impact on the Council's achievement of its performance targets during the year. The impact on the performance targets are explained in the relevant activity sections of the annual report.

This year Council has revalued its 3 waters, solid waste and roading assets at 30 June 2020. It is possible that replacement cost rates may be subject to short-term changes due to shortages of materials or specialist labour. However, the replacement costs that are used in depreciated replacement cost calculations should reflect typical and sustainable market conditions. At the time of developing the unit rates for this valuation date there was no information (robust contract data) to indicate a change to longer term, sustainable market conditions. This assumption was agreed by our valuer/peer reviewer. An impairment assessment has been completed for tangible and intangible assets. The result of this assessment was that there has been no material movement in asset values resulting from COVID-19.

The Council also has an investment property portfolio that was revalued as at 30 June 2020 the valuation highlighted that there were market uncertainties that effected the valuation refer to note 16 of the financial statements for further information.

Staff and Council worked to identify savings for the 2020/21 Annual Plan. Due to the COVID-19 pandemic Council revised the Draft Annual Plan 2020/21 to keep rates increases as low as possible - from a proposed 4% down to 1.5%. We examined all budgets and projects and found net savings of \$2.9m which permitted this reduction.

Due to COVID-19 restrictions, the Council incurred costs and lost income. As at 30 June 2020, Council raised an internal loan of \$0.7m. This is \$1.5m less than what was budgeted in the 2020/21 Annual Plan. The difference is expected to be withdrawn in the 20/21 financial year to cover additional costs/lost of income. The loan will be repaid over next 10 years.



# Cost of Activity Statements

## Governance

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	1,824	2,260	1,718
Targeted Rates	672	671	582
Subsidies and grants	2	-	4
Fees and Charges	175	15	46
<b>TOTAL REVENUE</b>	<b>2,673</b>	<b>2,946</b>	<b>2,350</b>
<b>Operating Expenditure</b>			
Council	2,020	1,966	1,772
Community Boards, Ward Advisory Board	562	680	442
Subscriptions, Levies & Grants	285	302	288
	<b>2,867</b>	<b>2,948</b>	<b>2,502</b>
Internal Interest Elimination	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,867</b>	<b>2,948</b>	<b>2,502</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(194)</b>	<b>(2)</b>	<b>(152)</b>
<b>Capital Expenditure</b>			
Renewals	2	-	-
New Works	-	-	-
Loan repayments	-	-	-
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>2</b>	<b>-</b>	<b>-</b>
<b>Funded by</b>			
Loans	-	-	-
Reserves	2	-	-
Cash from operating	-	-	-
<b>TOTAL FUNDING</b>	<b>2</b>	<b>-</b>	<b>-</b>

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Operating expenditure includes</b>			
Interest	-	-	-
Depreciation	-	-	-
Corporate services overhead	567	577	553
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(194)	Not applicable	
Depreciation	-		
Development contributions	-		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(194)</b>		

## Governance

### Explanations of significant variances for the activity

#### General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

#### Fees and Charges

Fees and charges over budget due to recoveries from Canterbury District Health Board and Ecan for the share of the 2019 local body election costs.

## District Development

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	3,362	4,166	3,045
Targeted Rates	169	168	216
Fees and Charges	1,192	791	953
Subsidies	1	-	-
<b>TOTAL REVENUE</b>	<b>4,724</b>	<b>5,125</b>	<b>4,214</b>
<b>Operating Expenditure</b>			
District Development	2,621	2,504	2,085
Policy and Strategy	1,644	1,615	1,524
Plan Administration	2,406	2,090	2,120
District Promotion	605	596	492
Economic Development	305	289	277
	<b>7,581</b>	<b>7,094</b>	<b>6,498</b>
Internal Interest Elimination	57	76	50
<b>TOTAL OPERATING EXPENDITURE</b>	<b>7,524</b>	<b>7,018</b>	<b>6,448</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(2,800)</b>	<b>(1,893)</b>	<b>(2,234)</b>
<b>Capital Expenditure</b>			
Renewals	-	-	6
New Works	-	-	-
Loan repayments	207	129	140
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>207</b>	<b>129</b>	<b>146</b>
<b>Funded by</b>			
Loans	1,093	806	850
Reserves	(886)	(677)	(704)
Cash from operating	-	-	-
<b>TOTAL FUNDING</b>	<b>207</b>	<b>129</b>	<b>146</b>

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Operating expenditure includes</b>			
Interest	90	154	79
Depreciation	8	5	7
Corporate services overhead	258	135	249
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(1,512)	Not applicable	
Depreciation	(8)		
Less internal recoveries	(1,280)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(2,800)</b>		

## District Development

### Explanations of significant variances for the activity

#### General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

#### Fees and Charges

Fees and charges were over budget due to increased revenue from resource consents processing as a result of change in pricing from "fixed price" to "at cost". This enables the department to recover costs properly.

#### Operational Expenditure

Plan Administration expenditure more than budgeted due to increased workload covered by increased resource consent revenue.

## Roads and Footpaths

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Roading Rates	11,261	11,251	11,351
Fees and Charges	518	133	778
Petrol Tax	291	360	335
Subsidies	5,998	8,790	6,483
Interest	-	241	-
Development Contributions	1,519	2,411	2,879
Gains on sale	18	-	-
<b>TOTAL REVENUE</b>	<b>19,605</b>	<b>23,186</b>	<b>21,826</b>
<b>Operating Expenditure</b>			
<b>Subsidised Maintenance</b>			
Structural Maintenance	2,225	2,513	2,796
Corridor Maintenance	1,891	1,742	2,017
Land Transport and Safety	184	275	206
Other Maintenance	1,331	1,265	1,228
<b>Unsubsidised Expenditure</b>			
General Maintenance	1,205	293	1,398
Management Costs	843	819	889
Interest	1,274	1,488	1,365
Depreciation	10,808	10,141	10,058
Council Overheads	1,723	1,624	1,633
	<b>21,484</b>	<b>20,160</b>	<b>21,590</b>
Internal Interest Elimination	490	69	523
<b>TOTAL OPERATING EXPENDITURE</b>	<b>20,994</b>	<b>20,091</b>	<b>21,067</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(1,389)</b>	<b>3,095</b>	<b>759</b>
<b>Capital Expenditure</b>			
Renewals	4,811	5,930	6,267
New Works	2,836	9,066	9,003
Loan Principal Repayments	747	868	671
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>8,394</b>	<b>15,864</b>	<b>15,941</b>

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Funded by</b>			
Loans	1,281	3,027	1,367
Capital Revenue	1,404	-	-
Reserves	-	171	3,757
Cash from operating	5,710	12,666	10,817
<b>TOTAL FUNDING</b>	<b>8,394</b>	<b>15,864</b>	<b>15,941</b>
<b>Operating Expenditure includes</b>			
Interest	784	1,488	842
Depreciation	10,808	10,141	10,058
Depreciation not funded	1,167	500	1,600
Corporate services overhead	1,723	1,624	1,633
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	5,110	Not applicable	
Depreciation	(10,808)		
Subsidies and grants for capital	2,917		
Development contributions	1,519		
Gain/(loss) on assets sale	(127)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(1,389)</b>		

## **Roads and Footpaths**

### **Explanations of significant variances for the activity**

#### **Fees and Charges**

Fees and charges were over budget as rates penalties and recoveries from private works were more than budgeted.

#### **Subsidies**

NZTA subsidies were less than budget due to delay of the roading capital programme (in particular the low cost/low risk improvements of local roads). The roading programme was further delayed in the last quarter due to COVID-19.

#### **Development Contributions**

Development contributions were less than budgeted as the major developments wait to get to the next stage of their development. Due to COVID-19, development in the district has slowed down.

#### **Operational Expenditure**

Structural Maintenance was less than budget. Works on sealed pavement maintenance and bridge maintenance were delayed.

General maintenance was more than budget due to capital expensed from capital projects and costs incurred on private works.

Interest expense was less than budgeted due to less borrowings were required as a result of delays in roading capital programme.

Depreciation expenditure was over budget mainly due to revaluation of roading assets at 30 June 2019 and additional depreciation from new assets/vested assets.

#### **Capital Expenditure**

Capital expenditure was less than budget due to delays in roading capital programme (i.e. Walking and cycling projects; Travel demand modelling etc.). Due to COVID-19, more capital projects were carried over to the future years.

## Water Supply

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Targeted Rates	7,550	7,509	7,097
Fees and Charges	232	113	228
Interest	23	138	78
Development Contributions	965	1,948	1,649
<b>TOTAL REVENUE</b>	<b>8,770</b>	<b>9,708</b>	<b>9,052</b>
<b>Operating Expenditure</b>			
Rangiora	2,836	2,610	2,644
Woodend/Pegasus	1,185	1,176	1,157
Waikuku	271	212	222
Fernside	13	13	15
Ohoka	146	145	141
Mandeville	469	469	485
Kaiapoi/Pines Kairaki	1,214	1,248	1,338
North East Kaiapoi Structure Plan Area	1	14	1
Oxford No 1 Rural	727	716	1,253
Oxford No 2 Rural	419	411	524
Oxford	465	441	469
Summerhill	269	208	239
Cust	179	130	123
Poyntz Road	58	63	64
West Eyreton	84	62	57
Garrymere	68	61	57
District Water	41	58	-
Water Race	488	456	425
	<b>8,933</b>	<b>8,493</b>	<b>9,214</b>
Internal Interest Elimination	397	451	410
<b>TOTAL OPERATING EXPENDITURE</b>	<b>8,536</b>	<b>8,042</b>	<b>8,804</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>234</b>	<b>1,666</b>	<b>248</b>

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Capital Expenditure</b>			
Renewals	1,537	1,135	2,181
New Works	2,164	2,602	6,143
Loan repayments	1,561	1,148	1,091
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>5,262</b>	<b>4,885</b>	<b>9,415</b>
<b>Funded by</b>			
Loans	1,181	1,490	4,920
Reserves	1,125	107	1,599
Cash from operating	2,956	3,288	2,896
<b>TOTAL FUNDING</b>	<b>5,262</b>	<b>4,885</b>	<b>9,415</b>
<b>Operating Expenditure includes</b>			
Interest	633	1,075	661
Depreciation	2,722	2,675	2,648
Depreciation not funded	1,100	1,053	1,202
Corporate services overhead	686	898	682
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	2,398	Not applicable	
Depreciation	(2,722)		
Development contributions	965		
Assets written off	(407)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>234</b>		

## **Water Supply**

### **Explanations of significant variances for the activity**

#### **Development Contributions**

Development contributions were less than budgeted as the major developments wait to get to the next stage of their development. Due to COVID-19, development in the district has slowed down.

#### **Operational Expenditure**

Rangiora scheme - expenditure more than budget due to asset deletions as a result of capital renewal programme.

#### **Capital Expenditure**

Loan repayments more than budget due to receipts of development contributions at Kaiapoi Area A water scheme.

## Sewerage and the Treatment and Disposal of Sewage

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	29	36	32
Targeted Rates	9,084	8,978	8,325
Fees and Charges	4,036	340	376
Interest	53	25	15
Development contributions	1,769	3,877	4,147
<b>TOTAL REVENUE</b>	<b>14,971</b>	<b>13,256</b>	<b>12,895</b>
<b>Operating Expenditure</b>			
Eastern District Communities	10,822	12,541	11,232
Southbrook	45	75	54
East Rangiora	53	54	61
Ohoak Utilities	7	7	9
East Woodend	8	22	16
West Rangiora	-	-	3
West Rangiora Structure Plan Area	90	91	102
West Kaiapoi Structure Plan Area	4	1	-
North Kaiapoi Area A	2	7	3
Fernside	37	43	45
Loburn Lea	88	91	91
Oxford	864	856	799
	<b>12,020</b>	<b>13,788</b>	<b>12,415</b>
Internal Interest Elimination	536	609	527
<b>TOTAL OPERATING EXPENDITURE</b>	<b>11,484</b>	<b>13,179</b>	<b>11,888</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>3,487</b>	<b>77</b>	<b>1,007</b>
<b>Capital Expenditure</b>			
Renewals	559	2,365	2,034
New Works	2,065	2,468	3,750
Loan repayments	1,015	810	881
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>3,639</b>	<b>5,643</b>	<b>6,665</b>

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Funded by</b>			
Loans	82	3,666	3,323
Reserves	-	-	-
Cash from operating	3,558	1,977	3,342
<b>TOTAL FUNDING</b>	<b>3,639</b>	<b>5,643</b>	<b>6,665</b>
<b>Operating Expenditure includes</b>			
Interest	856	1,424	849
Depreciation	4,328	4,377	4,271
Depreciation not funded	2,033	2,056	2,224
Corporate services overhead	1,068	1,191	931
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	6,349	Not applicable	
Depreciation	(4,328)		
Assets written off	(303)		
Development contributions	1,769		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>3,487</b>		

## **Sewerage and the Treatment and Disposal of Sewage**

### **Explanations of significant variances for the activity**

#### **Fees and Charges**

Fees and charges were more than budget mainly due to general recoveries received.

#### **Development contributions**

Development contributions were less than budgeted as the major developments wait to get to the next stage of their development. Due to COVID-19, development in the district has slowed down.

#### **Operational Expenditure**

Eastern Communities were under budget. Costs incurred on asset management services and legal fees were less than budget. Operational budget set for desludging would be carried over to future years.

#### **Capital Expenditure**

Actual costs incurred less than budget due to:

Central Rangiora Capacity Upgrade Stage 4 - project delayed due to COVID-19.

Upgrade Charles St Rising Main Kaiapoi - project was completed under budget.

## Stormwater Drainage

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	544	674	453
Targeted Rates	4,219	4,195	4,027
Fees and Charges	49	21	48
Grants	6	-	-
Interest	22	177	75
Development Contributions	241	1,056	1,090
<b>TOTAL REVENUE</b>	<b>5,081</b>	<b>6,123</b>	<b>5,693</b>
<b>Operating Expenditure</b>			
District Drainage	625	595	365
Rangiora	1,564	1,516	1,382
Southbrook	234	165	253
East Rangiora	59	43	124
West Rangiora Structure Plan Area	44	64	4
Coastal Urban	484	280	337
East Woodend	3	-	-
Pegasus	368	377	172
Kaiapoi	1,702	1,401	1,475
Kaiapoi - Area A	-	1	-
Oxford	136	68	81
Ohoka Rural	600	275	340
Loburn Lea	15	25	12
Oxford Rural	56	46	41
Clarkville	73	48	46
Coastal Rural	117	127	159
Central Rural	276	110	128
Cust	7	7	10
Waimakariri Water Zone	91	-	-
	<b>6,454</b>	<b>5,148</b>	<b>4,929</b>
Internal Interest Elimination	372	305	398
<b>TOTAL OPERATING EXPENDITURE</b>	<b>6,082</b>	<b>4,843</b>	<b>4,531</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(1,001)</b>	<b>1,280</b>	<b>1,162</b>
<b>Capital Expenditure</b>			
Renewals	137	41	189
New Works	3,799	4,385	5,449
Loan repayments	1,153	1,144	636
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>5,089</b>	<b>5,570</b>	<b>6,274</b>

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Funded by</b>			
Loans	1,191	3,523	3,270
Reserves	3,836	36	826
Cash from operating	61	2,011	2,177
<b>TOTAL FUNDING</b>	<b>5,089</b>	<b>5,570</b>	<b>6,274</b>
<b>Operating Expenditure includes</b>			
Interest	594	946	642
Depreciation	1,062	1,036	1,015
Depreciation not funded	481	455	507
Corporate services overhead	354	458	363
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	967	Not applicable	
Depreciation	(1,062)		
Development contributions	241		
Assets written off	(1,147)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(1,001)</b>		

## Stormwater Drainage

### Explanations of significant variances for the activity

#### Development contributions

Development contributions were less than budgeted as the major developments wait to get to the next stage of their development. Due to COVID-19, development in the district has slowed down.

#### Operational Expenditure

Expenditure of various drainage schemes more than budget due to asset deletions/capital expensed that were not budgeted.

#### Capital Expenditure

Actual costs incurred less than budget due to:

North Brook Enhancement Work - project design delayed to 2020/21 with construction planned the year after.

Pentecost Rd Stormwater Main - project progress depends on development on Pentecost Road.

Land Purchase Pond 5, Culverts, Swales - project was completed under budget.

## Refuse and Recycling

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	844	1,046	752
Targeted Rates	3,546	3,385	1,597
Fees and Charges	4,501	4,350	4,960
Interest	8	9	19
Waste Minimisation charges	208	218	225
<b>TOTAL REVENUE</b>	<b>9,107</b>	<b>9,008</b>	<b>7,553</b>
<b>Operating Expenditure</b>			
Disposal	4,424	4,649	5,064
Collection	3,971	3,602	2,574
Waste Minimisation	224	237	231
	<b>8,619</b>	<b>8,488</b>	<b>7,869</b>
Internal Interest Elimination	23	13	27
<b>TOTAL OPERATING EXPENDITURE</b>	<b>8,596</b>	<b>8,475</b>	<b>7,842</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>511</b>	<b>533</b>	<b>(289)</b>
<b>Capital Expenditure</b>			
Renewals	12	48	4
New Works	99	223	306
Loan repayments	46	51	43
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>157</b>	<b>322</b>	<b>353</b>
<b>Funded by</b>			
Loans	-	201	-
Reserves	-	-	353
Cash from operating	157	121	-
<b>TOTAL FUNDING</b>	<b>157</b>	<b>322</b>	<b>353</b>

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes</b>			
Interest	37	69	44
Depreciation	120	131	113
Corporate services overhead	633	656	629
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	631	Not applicable	
Depreciation	(120)		
Assets written off	-		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>511</b>		

## Refuse and Recycling

### Explanations of significant variances for the activity

#### General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

#### Targeted Rates

More residents joined in the three bins programme resulting in increased rates revenue offset by increased collection charges.

#### Fees and Charges

Revenue from wheelie bin deliveries more than budgeted as more residents joined in the three bins programme.

#### Operational Expenditure

Disposal - charges from Waste Management NZ Ltd for the management of Council's transfer stations were less than budgeted due to improved contract terms. In addition, recycling volume at transfer stations was lower than budgeted resulting in less disposal costs.

Collection - more residents joined in the three bins programme during the current financial year resulting in increased collection costs and disposal charges.

## Recreation

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	674	835	635
Community Services Rates	13,265	13,303	12,064
Targeted Rates Central Business Area	58	58	52
Gain on sale of assets	207	-	-
Revaluation gain on investment properties	-	-	3
Fees and Charges	1,977	2,316	2,346
Subsidies and grants	170	-	65
Development Contributions	1,647	3,078	2,459
<b>TOTAL REVENUE</b>	<b>17,998</b>	<b>19,590</b>	<b>17,624</b>
<b>Operating Expenditure</b>			
Reserves	8,479	7,575	8,472
Airfield	453	322	356
Buildings	2,699	2,674	2,437
Pools	5,064	5,159	4,852
Central Business Areas	280	284	264
Camping Grounds	300	177	288
Community Grants	494	1,104	417
Public Conveniences	598	580	651
	<b>18,367</b>	<b>17,875</b>	<b>17,737</b>
Internal Interest Elimination	439	180	421
<b>TOTAL OPERATING EXPENDITURE</b>	<b>17,928</b>	<b>17,695</b>	<b>17,316</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>70</b>	<b>1,895</b>	<b>308</b>
<b>Capital Expenditure</b>			
Renewals	2,035	2,916	1,518
New Works	13,526	19,803	4,560
Loan repayments	731	725	605
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>16,292</b>	<b>23,444</b>	<b>6,683</b>

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Funded by</b>			
Loans	13,717	17,783	3,979
Capital revenue	612	-	-
Reserves	-	1,273	-
Cash from operating	1,964	4,388	2,704
<b>TOTAL FUNDING</b>	<b>16,292</b>	<b>23,444</b>	<b>6,683</b>
<b>Operating Expenditure includes</b>			
Interest	700	1,384	679
Depreciation	3,799	3,385	3,398
Dpreciation not funded	1,306	892	1,210
Corporate services overhead	1,315	1,486	1,286
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	3,173	Not applicable	
Gain on asset sale	207		
Depreciation	(3,799)		
Revaluation gain/(loss) on investment property	(106)		
Assets written off	(1,052)		
Development contributions	1,647		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>70</b>		

## **Recreation**

### **Explanations of significant variances for the activity**

#### **General Rates**

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

#### **Fees and Charges**

Revenue from operation of Council's aquatic centres reduced significantly in the last quarter due to COVID-19 (in particular the learn to swim programme).

#### **Development Contributions**

Development contributions were under budget as planned growth did not happen.

#### **Subsidies and grants**

Subsidies received towards Saltwater Creek Rest Stop and Kairaki Beach Carpark were not budgeted.

#### **Gain on sale of property**

The gain relates to the disposal of surplus land - Hilton Street Reserve.

#### **Operational Expenditure**

Reserves expenditure was more than budget mainly due to assets deletions/capital expensed that were not budgeted.

Community Grants less than budget as the Tennis Centre grant was postponed.

#### **Capital Expenditure**

Capital expenditure less than budget mainly due to the delay of the Court Facility project. In addition, camping ground works (renewals & refurbishments at various sites) and works on new toilets were delayed and will be done in the next financial year.

Land purchase and development were less than budget as there were less development activities in the district in the current financial year.

## Libraries and Museums

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Targeted Community Services Rates	3,791	3,794	3,634
Targeted Rates	676	676	638
Fees and Charges	155	133	174
Subsidies and grants	-	-	2
Interest	6	12	18
<b>TOTAL REVENUE</b>	<b>4,628</b>	<b>4,615</b>	<b>4,466</b>
<b>Operating Expenditure</b>			
Library	3,867	4,359	4,013
Museum Operational Levy	592	599	563
Museum Redevelopment Levy	17	531	17
Museums	7	7	5
	<b>4,483</b>	<b>5,496</b>	<b>4,598</b>
Internal Interest Elimination	7	10	8
<b>TOTAL OPERATING EXPENDITURE</b>	<b>4,476</b>	<b>5,486</b>	<b>4,590</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>152</b>	<b>(871)</b>	<b>(124)</b>
<b>Capital Expenditure</b>			
Renewals	356	424	386
New Works	6	20	18
Loan repayments	19	20	17
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>381</b>	<b>464</b>	<b>421</b>
<b>Funded by</b>			
Loans	-	143	-
Reserves	-	157	-
Cash from operating	381	164	421
<b>TOTAL FUNDING</b>	<b>381</b>	<b>464</b>	<b>421</b>
<b>Operating Expenditure includes</b>			
Interest	12	24	14
Depreciation	721	1,035	985
Depreciation not funded	-	-	81
Corporate services overhead	282	310	255

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	873	Not applicable	
Assets written off	-		
Depreciation	(721)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>152</b>		

## Libraries and Museums

## Explanations of significant variances for the activity

## Operational Expenditure

Library - depreciation on library collections/plant and equipment less than budget as some library collections/plant and equipment were fully depreciated at 30 June 19.

Museum Redevelopment Levy - The detailed design work of the Canterbury Museum Project has been delayed. The Canterbury Museum Trust Board has advised that redevelopment levies will not be called until 2021.

## Community Protection

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	1,837	2,277	1,677
Targeted Rates	47	47	60
Subsidies	-	-	2
Gain on sale	-	-	3
Fees and Charges	5,463	5,521	5,828
<b>TOTAL REVENUE</b>	<b>7,347</b>	<b>7,845</b>	<b>7,570</b>
<b>Operating Expenditure</b>			
Civil Defence	545	538	476
Environmental Services	1,391	1,334	1,355
Building Services	4,760	5,033	4,722
Stock Control	41	43	43
Dog Control	628	556	649
Rural Fire	23	-	139
Cemeteries	207	223	191
	<b>7,595</b>	<b>7,727</b>	<b>7,575</b>
Internal Interest Elimination	7	-	8
<b>TOTAL OPERATING EXPENDITURE</b>	<b>7,588</b>	<b>7,727</b>	<b>7,567</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(241)</b>	<b>118</b>	<b>3</b>
<b>CAPITAL EXPENDITURE</b>			
Renewals	9	23	14
New Works	94	101	126
Loan repayments	31	24	29
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>134</b>	<b>148</b>	<b>169</b>
<b>FUNDED BY</b>			
Loans	-	49	7
Capital revenue	-	-	3
Reserves	134	-	94
Cash from operating	-	99	65
<b>TOTAL FUNDING</b>	<b>134</b>	<b>148</b>	<b>169</b>
<b>Operating expenditure includes</b>			
Interest	11	11	13
Depreciation	61	69	62
Corporate services overhead	569	594	516

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(180)	Not applicable	
Depreciation	(61)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(241)</b>		

## Community Protection

### Explanations of significant variances for the activity

#### General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

#### Fees and Charges

Liquor licensing, traffic and parking infringements and food premises revenue more than budgeted. Dog registration fees more than budgeted offset by bad debts and refunds. Building Unit revenue less than budget due to COVID-19 (revenue from inspection/code of compliance issuing dropped significantly).

#### Operational Expenditure

Building Services - workload reduced due to COVID-19. Building Unit delayed the planned new employment and reduced external consultant engagements and its training spending.

## Community Development

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	597	740	551
Interest	1	4	2
Fees and Charges	1,097	1,116	1,108
Gain on sale	25	-	-
Subsidies	89	82	45
<b>TOTAL REVENUE</b>	<b>1,809</b>	<b>1,942</b>	<b>1,706</b>
<b>Operating Expenditure</b>			
Community Development	560	538	591
Safer Communities	152	192	112
Youth Development	114	112	101
Housing for the Elderly	1,121	1,222	1,124
Community Housing	150	100	123
	<b>2,097</b>	<b>2,164</b>	<b>2,051</b>
Internal Interest Elimination	83	89	94
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,014</b>	<b>2,075</b>	<b>1,957</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(205)</b>	<b>(133)</b>	<b>(251)</b>
<b>Capital Expenditure</b>			
Renewals	187	434	284
New Works	-	-	-
Loan repayments	644	124	113
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>831</b>	<b>558</b>	<b>397</b>
<b>Funded by</b>			
Loans	-	-	-
Capital revenue	1,321	-	-
Reserves	(490)	368	324
Cash from operating	-	190	72
<b>TOTAL FUNDING</b>	<b>831</b>	<b>558</b>	<b>397</b>
<b>Operating Expenditure includes</b>			
Interest	132	195	151
Depreciation	361	323	323
Corporate services overhead	149	154	134

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	131	Not Applicable	
Gain on sale	25		
Depreciation	(361)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(205)</b>		

## Community Development

## Explanations of significant variances for the activity

## General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

## Capital Expenditure

Loan repayment more than budgeted due to the sale of community housing units.

## Property Management

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Investment property revenue	200	170	190
Other revenue	203	19	226
Interest	56	281	310
Dividends	723	600	631
Gain on revaluation of forestry assets	-	-	254
Gain on revaluation of investment property	638	-	20
Gain on sale	109	145	1,782
<b>TOTAL REVENUE</b>	<b>1,929</b>	<b>1,215</b>	<b>3,413</b>
<b>Operating Expenditure</b>			
General Management	585	410	504
Service Centres	36	25	123
Investment property	169	158	292
Other Property	63	86	69
Forestry	306	243	198
Investments	745	(30)	3
	<b>1,904</b>	<b>892</b>	<b>1,189</b>
Internal Interest Elimination	23	84	26
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,881</b>	<b>808</b>	<b>1,163</b>
Less Taxation expense	-	-	-
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>48</b>	<b>407</b>	<b>2,250</b>
<b>CAPITAL EXPENDITURE</b>			
Renewals	36	4,024	44
New Works	733	80	400
Loan repayments	38	47	36
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>807</b>	<b>4,151</b>	<b>480</b>
<b>Funded by</b>			
Capital Revenue	259	182	3,642
Loans	-	4,077	-
Reserves	-	(108)	(3,162)
Cash from operating	548	-	-
<b>TOTAL FUNDING</b>	<b>807</b>	<b>4,151</b>	<b>480</b>

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes</b>			
Interest	36	94	42
Depreciation	785	700	650
Corporate services overhead	61	62	55
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(566)	Not applicable	
Depreciation	(785)		
Dividends	723		
Revaluation gain/(loss) on investment properties	638		
Gain/(Loss) on assets sale	109		
Revaluation gain/(loss) on forestry assets	(71)		
Taxation	-		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>48</b>		

## Property Management

### Explanations of significant variances for the activity

#### Revenue

Other revenue more than budget mainly due to external recoveries from Hurunui District Council by Project Delivery Unit for water/sewer modelling.

Gain on revaluation of Council's investment properties was not budgeted.

#### Operational Expenditure

General Management - additional consultant fees and legal fees were incurred to deal with increased property transactions and workload. In addition, new employments were required.

Investment - the Water Unit incurred a loss during the period. More staff time were required on administrative duties/job management. Due to COVID-19, some jobs were delayed resulting in less job recoveries comparing to the budget. Project Delivery Unit expenditure was more than budget. Additional employments were made as required, which resulted in extra labour costs. The unbudgeted expenditure is largely covered by revenue from Hurunui District Council for water/sewer modelling.

#### Capital Expenditure

Capital expenditure is less than budget mainly due to delay of the Rangiora Service Centre upgrade project. The loan budgeted was not required in the current financial year due to delay of capital spending.

## Earthquake Recovery and Regeneration

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Rates	1,784	1,800	1,323
Fees and charges	-	365	1
Recovery - Government	243	351	572
Roading - NZTA Subsidy	951	1,081	726
<b>TOTAL REVENUE</b>	<b>2,978</b>	<b>3,597</b>	<b>2,622</b>
<b>Operating Expenditure</b>			
General Response and Recovery	65	152	101
Water	-	-	7
Sewer	12	-	11
Drainage	-	-	17
Roading	25	-	830
Recreation	1,020	-	162
District Regeneration	1,392	578	652
Interest	2,603	2,029	2,149
	<b>5,117</b>	<b>2,759</b>	<b>3,929</b>
Internal Interest Elimination	1,002	874	823
<b>TOTAL OPERATING EXPENDITURE</b>	<b>4,115</b>	<b>1,885</b>	<b>3,106</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(1,137)</b>	<b>1,712</b>	<b>(484)</b>
<b>Capital Expenditure</b>			
Renewals	10,074	14,078	11,181
New Works	13	-	218
Loan repayments	1,071	2,209	690
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>11,158</b>	<b>16,287</b>	<b>12,089</b>
<b>FUNDED BY</b>			
Loans	9,892	3,880	16,190
Capital Revenue	-	-	-
Reserves	1,266	10,695	(4,101)
Cash from operating	-	1,712	-
<b>TOTAL FUNDING</b>	<b>11,158</b>	<b>16,287</b>	<b>12,089</b>

Cost of Activity Statement	2020 Actual	2020 Annual Plan	2019 Actual
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes</b>			
Interest	1,601	2,015	1,326
Depreciation	12	-	14
Corporate services overhead	-	-	-
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(2,319)	Not applicable	
Depreciation	(12)		
Subsidies and grants for capital expenditure	1,194		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(1,137)</b>		

## Earthquake Recovery and Regeneration

### Explanations of significant variances for the activity

#### Operational Expenditure

Recreation & Red Zone Regeneration - costs incurred on site decommissioning and dredging were expensed from relevant capital projects.

Interest - additional internal loans were withdrawn last year due to change of EQ funding/EQ programme resulting in increased interest expenditure and interest elimination in the current financial year.

#### Capital Expenditure

There were delays in the recovery programme (i.e. Kaiapoi Town Centre improvements project). In addition, the construction of the Rangiora car park building project has been delayed to 2021/22. As mentioned above, some costs were expensed to operational expenditure and these costs were initially included in the capital budget.

## Māori Contributions to Decision-Making

(Clause 35, Part 3, Schedule 10 - Local Government Act 2002).

The Waimakariri District Council has undertaken the following activities to establish and maintain processes which provide opportunities for Māori to contribute to the decision-making processes of the Council:

### Regular Meetings

One of the key techniques that the Council uses to build the capacity of Māori to participate in its decision making is on hosting and facilitating regular forum meetings between representatives of the Executive of Te Ngāi Tūāhuriri Rūnanga and Council staff.

Under the requirements of the Memorandum of Understanding 2003 (reviewed and adopted by Council 7 May 2013) between Te Ngāi Tūāhuriri Rūnanga and the Waimakariri District Council, a meeting is to be held monthly, as required, to share information and views on the Resource Management Act 1991 processes, to provide advice on other relevant proposals and processes and to maintain relationships between both parties. It had been agreed with the Rūnanga Executive that the joint meetings with Council staff would now be held every two months. The Mayor and Chief Executive usually attend these meetings, as well as various staff involved in the item presentation and meeting administration.

These meetings provide an avenue for kanohi ki te kanohi (face to face) discussion about aspects of various Council activities that impact on or are of interest to the Rūnanga and local iwi, including resource management and infrastructure development projects.

Council advises the Rūnanga about opportunities for their participation in any decision of interest through these monthly forum meetings. Within the meetings, information about any projects likely to be of interest to the Rūnanga are circulated for participants to view and to take back to discuss further within the Rūnanga Executive's own management meetings.

Unfortunately due to illness and the impact of COVID-19 restrictions in the second half of the year these meetings have not been possible on a face to face basis.

### Annual Hui

Another key feature of Council's approach to Māori capacity building is the Annual Hui. This enables the Councillors and Council staff to consider a number of issues of particular significance to the Rūnanga directly. COVID-19 restrictions led to the cancellation of the 2020 Annual Hui.

### Mahaanui Kurataiao Ltd

The Council has a resource person from Mahaanui Kurataiao Ltd (MKL) who attends the bi-monthly meetings and coordinates project inputs on behalf of Te Ngāi Tūāhuriri Rūnanga in regards to planning and resource management. This sits within the context of a Service Level Agreement with MKL.

### Māori Reserve 873

In addition to the above opportunities Council consults directly with Māori landowners about any issues that affect them.

### Formation of Mahi Tahī Joint Development Committee

A key step forward in the Council's relationship with Ngāi Tūāhuriri instituted during the year was the formation of this new Council Committee. This comprises up to three appointees by the Council and the Rūnanga respectively.

The committee has a mandate to consider at a strategic level the key matters that will advance the partnership in terms of the MOU. Again, while disrupted by COVID-19 restrictions this committee is making progress, especially in advancing the key priority development framework for Kaiapoi Maori Reserve 873.

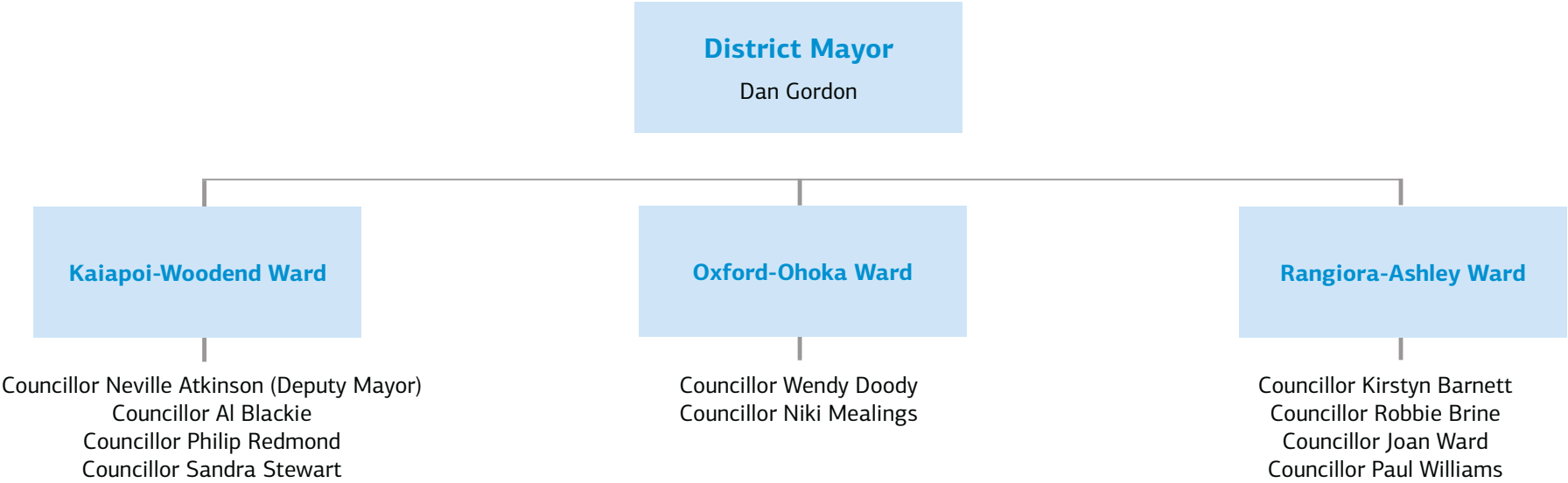
### Costs

The Council has agreed to reimburse some costs associated with attendance by Rūnanga representatives at the bi-monthly forum meetings to enable their participation, acknowledging that their time is voluntarily given. Also costs associated with attendances at the Mahi Tahī Joint Development Committee meetings are able to be reimbursed.

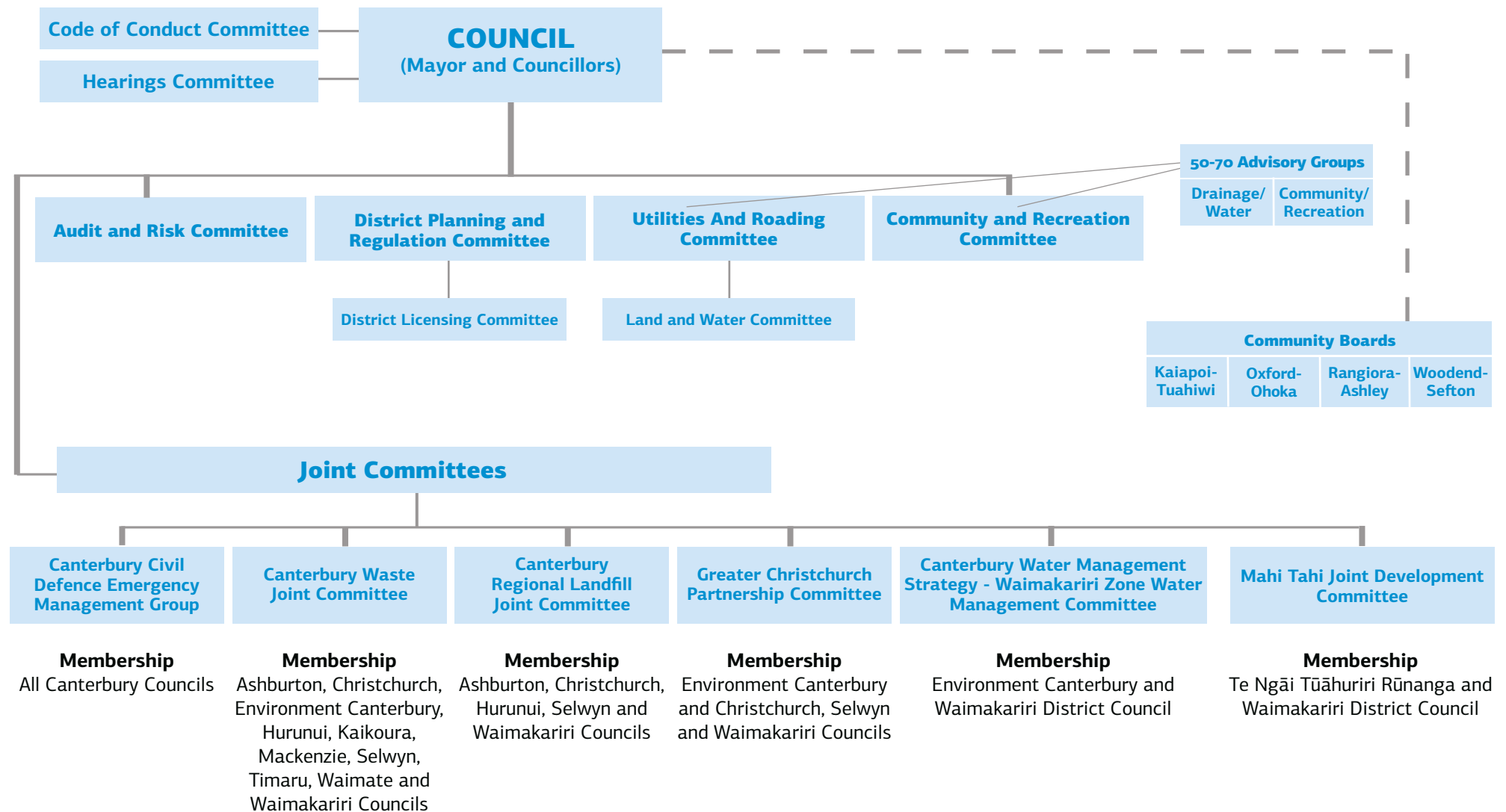
# Further Information

[The Structure of Council - Wards](#)  
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# The Structure of Council - Wards



# Council and Committees Structure



# The Structure of Council - Committees and Community Boards

## Standing Committees

### Audit and Risk Committee

Neville Atkinson  
Kirstyn Barnett  
Sandra Stewart  
Joan Ward  
Paul Williams

### Utilities and Roading Committee

Al Blackie  
Robbie Brine  
Wendy Doody  
Sandra Stewart  
Paul Williams

### Community and Recreation Committee

Al Blackie  
Robbie Brine  
Wendy Doody  
Niki Mealings  
Philip Redmond

### District Planning and Regulation Committee

Neville Atkinson  
Kirstyn Barnett  
Niki Mealings  
Philip Redmond  
Joan Ward

## Committees

### Mahi Tahi Joint Development Committee

Mayor Dan Gordon  
Neville Atkinson  
Al Blackie  
Up to three presentations of  
Te Ngāi Tū Ahuriri Rūnanga

### Land and Water Committee

Neville Atkinson  
Kirstyn Barnett  
Al Blackie  
Niki Mealings  
Sandra Stewart  
Paul Williams

### District Licensing Committee

Neville Atkinson  
Wendy Doody  
Philip Redmond  
Paul Williams  
Commissioner Jim Gerard (QSO)

### Greater Christchurch Partnership

Mayor Dan Gordon  
Neville Atkinson  
Niki Mealings

The Mayor is ex officio to all Council Committees and working parties.

## Community Boards

### Kaiaipo-Tuahiwi Community Board

Chris Greengrass (Chair)  
Jackie Watson (Deputy Chair)  
Neville Atkinson  
Al Blackie  
Brent Cairns  
John Meyer  
Martin Pinkham

### Oxford-Ohoka Community Board

Doug Nicholl (Chair)  
Thomas Robson (Deputy Chair)  
Sarah Barkle  
Mark Brown  
Wendy Doody  
Shirley Farrell  
Ray Harpur  
Niki Mealings

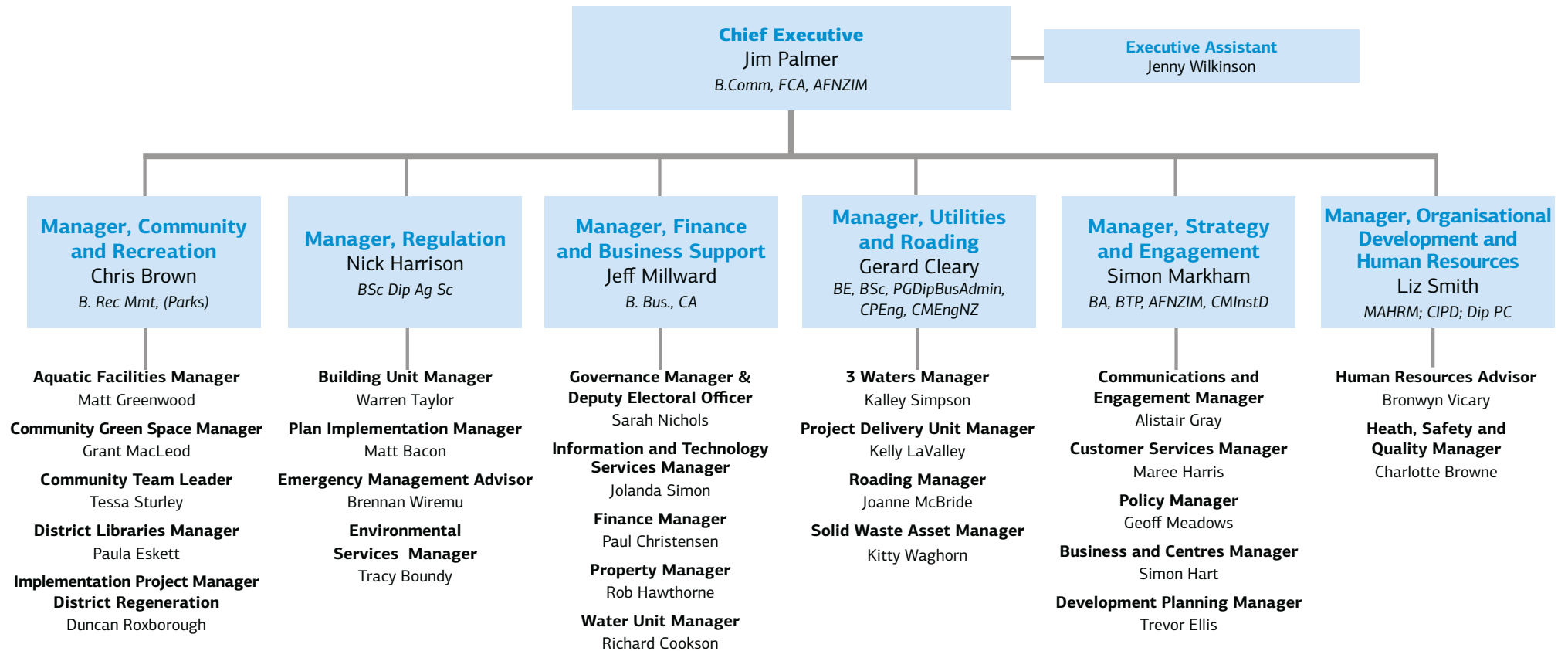
### Rangiora-Ashley Community Board

Jim Gerard, QSO (Chair)  
Duncan Lundy (Deputy Chair)  
Kirstyn Barnett  
Robbie Brine  
Murray Clarke  
Monique Fleming  
Jason Goldsworthy  
Morris Harris  
Sarah Lewis  
Joan Ward  
Andrew Wells  
Paul Williams

### Woodend-Sefton Community Board

Shona Powell (Chair)  
Andrew Thompson (Deputy Chair)  
Andrea Allen  
John Archer  
Mark Paterson  
Philip Redmond  
Sandra Stewart

# Staff Structure to Level Three



# Glossary

## Activity

Related or like services that are grouped together for management and budgeting purposes.

## Allocated Costs

A form of spending where one Council department pays for services provided by another department.

## Annual Plan

This Plan is prepared annually and reflects the overall structure and focus of the Long Term Plan for that given year.

## Assets

Assets are things that the Council owns such as roads, parks, footpaths, buildings.

## Capital Expenditure

This is spending on new Council assets or replacing existing assets.

## CBD

Central Business Districts of Kaiapoi and Rangiora.

## Capital Value

The probable sale price of the freehold interest of the property if offered for sale at the time of valuation.

## Community Outcomes

How the community wants the District to be, to make it a better place to live, work and play.

## Community Board

Selected community members/ward councillors to represent the interests of the community to Council.

## Contestable Fund

Funding, often supplied by central Government, for which individuals and organisations, including district councils, may apply.

## Council-Controlled Organisation

A Council-controlled organisation is a company in which equity securities carrying 50% or more of the voting right at a meeting of the shareholders of the company are held by one or more local authorities; or controlled, directly or indirectly, by one or more local authorities; or in which one or more local authorities have the right, directly or indirectly, to appoint 50% or more of the directors of the company.

## Council-Controlled Trading Organisation

Is a Council-controlled organisation that operates a trading undertaking for the purposes of making a profit.

## Depreciation

This accounts for the annual cost of the wearing out of or the economic use of our assets. It is generally based on the value of the asset divided by its remaining life.

## Development Contributions

Money required from developers to recover the cost of providing infrastructure that caters for future growth.

## Expenditure

Spending by Council.

## Financial Year

Council's financial year runs from 1 July to 30 June the following year.

## General Rate

A rate based on the value of every property in the District.

## Indigenous Vegetation Site

Areas of indigenous vegetation listed in and protected through the provisions of the Council's District Plan.

## Hearing

Your chance for your views to be expressed in person to the Council, following its receipt of your written submission.

## Hearing Panel

A selection of councillors who will hear all submissions made in person.

## Infrastructural Assets

Fixed utility systems that provide a continuing service to the community and are not generally regarded as tradeable. These assets include roads, waste, sewerage and stormwater systems.

## Internal Recoveries

Payment by one Council department to another in return for a service provided.

### **Land Value**

The probable price that would be paid for the bare land as at the date of valuation. The value includes development work such as drainage, excavation, filling, leveling, retaining walls, clearing, fertility build-up, flood protection.

### **Loan Funds**

This is money used by Council that it has obtained by raising a loan.

### **Long Term Plan**

A plan, adopted every three years, that sets the strategic direction for the Council over the next 10 years and outlines Council's contribution towards achieving the community outcomes.

### **Local Government Act 2002**

The key legislation that defines the regulations and responsibilities for local authorities including Waimakariri District Council.

### **Main District Towns**

Kaipoi, Oxford, Pegasus, Rangiora and Woodend.

### **Mission**

This describes Council's basic purpose (its fundamental reason for being) and specifies the role Council is going to play in its environment.

### **Operating Expenditure**

Spending for the normal day-to-day services of Council. This also includes depreciation, interest on loans and allocated costs.

### **Outline Development Plan (ODP)**

Outline Development Plan means a plan of a specified area, included in the District Plan, which identifies, in a general manner, the road layout, any stormwater facilities, reserve areas or other matters required to be provided for, or included in, any subdivision or development within the area of the Outline Development Plan.

### **Output**

Services, activities or goods produced by Council.

### **Policy**

Guidelines to support effective decision making.

### **Public Benefit**

This relates to spending which benefits the community in general and for which no individual beneficiaries can be clearly identified.

### **Private Benefit**

This occurs when individuals who benefit from a service can be clearly identified and therefore charged for that service. It applies to user charges, application fees, purchase price and water by meter, though there are exceptions to the rule.

### **Rates**

Funds collected from property owners in the District.

### **Regional Policy Statement (RPS)**

Regional Policy statements must be prepared for each region in line with the requirements of the *Resource Management Act*. They enable regional councils to provide broad direction for all of the territorial

local authorities in their region and a framework for resource management which each District Plan must give effect to.

### **Renewal Expenditure**

This is spending that replaces deteriorating assets with new assets that have the same service potential as the originals.

### **Residual Waste**

The final waste product that has no resource content and currently goes to landfill.

### **Resource Consent**

This is permission to use resources such as land, water and air, granted under the *Resource Management Act 1991*.

### **Restricted Assets**

Assets that cannot be disposed of because of legal or other restrictions and that provide benefit or service to the community. They include reserves vested under the *Reserves Act 1977*, endowments and property held in trust for specific purposes.

### **Revenue**

Money received by Council.

### **Revenue and Financing Policy**

This is a statement about who should pay for the services provided by Council. The policy outlines who will benefit for each Activity and who should pay for it, taking into account fairness and what is practical.

**Service Levels & Performance Targets**

A measure of the service that the activities deliver i.e. number of sports fields available for use, library opening hours, water quality etc.

**Significance**

This is the degree of importance of an issue, proposal, decision, or matter, as assessed by the local authority, in terms of its likely impacts and or likely consequences.

**Special Funds / Reserve Funds**

Money set aside for a specific purpose.

**Strategy**

Outlines how the District is going to undertake particular actions to deliver the community outcomes.

**Submission**

Your opportunity to tell the Waimakariri District Council your views on the Long Term Plan. Submissions need to be made in writing.

**Targeted Rating Area**

A defined geographical area which attracts a specific rating requirement.

**Uniform Annual Charge (UAC)**

A specific levy of an equal amount on each rateable property. This amount does not vary with the value of the property.

**User fees and charges**

Fees charged to the community for use of specific services and facilities provided by the Council.

**Variants (low / medium / high)**

In the case of the Long Term Plan this normally applies to low, medium or high population growth estimates made by statistics.

**Vested Assets**

Infrastructural assets and land provided by the developer of a subdivision. Examples of this may be roads, streetlights, water and wastewater reticulation, stormwater disposal systems and reserve land. At the completion of the subdivision, the ownership and hence future maintenance of these assets, passes to Council.

**Vision**

Council's view of the future state of its community. It is used to inspire people into action, define future direction and implies that what we do now can influence and change the future for the better.

**Ward Advisory Board**

Selected community members / ward councillors to represent the interests of the community to Council.

# Directory

## Postal Address

### Waimakariri District Council

Private Bag 1005  
Rangiora 7440  
New Zealand

## Locations

### Head Office

215 High Street  
Rangiora 7400

### Oxford Library & Service Centre

34 Main Street  
Oxford 7430

### Ruataniwha Kaiapoi Civic Centre

172 Williams Street  
Kaiapoi 7630

**Telephone:** 0800 965 468

**Website:** [waimakariri.govt.nz](http://waimakariri.govt.nz)

## Bankers

### ANZ Banking Group

85 High Street  
Rangiora 7400

## Auditor

### Audit New Zealand

PO Box 2  
Christchurch 8140

*On behalf of:*  
Auditor General  
Audit Office  
Wellington

## Solicitors

### Buddle Findlay

83 Victoria Street  
PO Box 322, Christchurch 8140

### Corcoran French

The Crossing  
Cnr Williams and Hilton Streets  
PO Box 15  
Kaiapoi 7644





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