

TEN YEAR PLAN

2012 – 2022



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INTRODUCTION ...

Purpose

The purpose of the Ten Year Plan is to describe the activities of Council and the District's community outcomes, and provide a basis for accountability of Council's activities to the community. The Ten Year Plan provides for integrated decision-making and co-ordination of Council's resources, and a long-term focus for the decisions and activities of Council. It's an opportunity for participation by the public in the decision-making process on activities to be undertaken by Council.

The information within the Ten Year Plan may not be appropriate for the purposes other than those described.

The Ten Year Plan

Council's contribution to the Waimakariri District Community Outcomes is set out in a table that describes the groups of activities and levels of service, how these levels of service contribute to community outcomes, and how progress and performance about the delivery of the levels of service will be measured. This table format is intended to make a link between:

- What Council will provide and why
- How the activities contribute to community outcomes
- Key issues for the next ten years
- Measuring progress and performance
- Long-term objectives
- Any negative effects on the well being of the community.

Detailed financial information is included about the operation of the Council over the next ten years. The impact on rates of implementing the Council's activities is disclosed. All income and expenditure estimates for the next ten years include provision for inflation unless otherwise stated.

The Council may play one of several roles in contributing to community outcomes. Council may have the primary role of service provider, but it also fulfils other functions including being a regulator (carrying out statutory enforcement), an advocate (on behalf of community concerns and issues), and a facilitator (co-ordinating interested parties or implementing funding programmes from external agencies).

MAYOR & CHIEF EXECUTIVE'S MESSAGE ...

Finalising this Ten Year Plan for the Waimakariri District for 2012-22 has been one of the most difficult since the Council's inception in 1989.

Earthquake Recovery

Recovering from the Canterbury earthquakes is the Council's highest priority. The earthquakes have impacted all parts of the District. Undoubtedly, people in parts of Kaiapoi, The Pines Beach and Kairaki and the other beach settlements have been worst affected.

Significant repair to infrastructure is required and is programmed over the first three years of the Plan. Damage to key community facilities in Kaiapoi has seen the closure of the library/service centre, the Kaiapoi Aquatic Centre and War Memorial Hall, the demolition of the museum, as well as damage to playgrounds, parks and reserves and the wharf and riverbank areas. Further, recent decisions to close the town halls in Rangiora and Oxford because they are earthquake prone, has left the District with a significant shortfall in community facilities.

Major projects include the construction of a new facility in Kaiapoi for the library, service centre, museum and art gallery space, the earthquake strengthening of the Rangiora Town Hall, including the expansion for performing arts, and the earthquake strengthening, or replacement, of the Oxford Town Hall and Pearson Park Pavilion.

Other high priority earthquake-related issues include determining the future use of land in the red zones in Kaiapoi, The Pines Beach and Kairaki and the integration with any adjacent green zone areas, and implementing the Kaiapoi Town Centre Plan, and Rangiora Town Centre Strategy (RTC 2020).

Catering for a Growing Population

While recovering from the earthquake is our highest priority, the desirability of Waimakariri as a District to live means we may need to cater for a 25% increase in our

population from 48,000 to 60,000 within the next ten years.

The Council, in recent years, has been planning for population growth. The Council has planned where these new households will be located, and the District is well served with a great deal of infrastructure already in place to cope with the immediate growth over this period. Capital expenditure incurred to cater for this growth will be recovered from developers by way of development contributions.

Other Major Inclusions

The Council has included two major projects in its Plan to respond to long-held community concerns, namely the replacement of the Cones River Bridge over the Ashley/Rakahuri River during the first three years of the Plan costing \$10.2 million, which would attract a 60% Government subsidy, and a \$5 million contribution for additional indoor court facilities which is scheduled in outer years.

Rating Impacts

Because of the costs associated with recovering from the Canterbury earthquakes, this Plan contains an unprecedented level of capital expenditure. In the first three years of the Plan it is proposed to spend over \$164 million on repairs, renewals and enhancements to existing facilities.

To fund this programme of work the Council needs to both increase rates and increase Council's borrowing.

The Council will smooth the rating impact so that for the first three years of the Plan total rate increases are limited to about 5.1% per annum, after taking account of projected growth. Without this smoothing, rate increases for the first three years of the Ten Year Plan would have been 10.7%, 8.1% and 3.3% respectively.

The Council does need to increase rates in years 4-10 of the Plan to restore rates to appropriate levels, but aims to

do this progressively with rate increases ranging between 2.7 and 3.7% in those years.

With all the challenges facing the District, the Council considers its decision to smooth rate increases to be both responsible and reasonable. Because of different targeted rates across the District and the effect of introducing capital value rating, the rates movement that ratepayers face will differ in different parts of our community.

Increasing Loans

While insurance and government subsidies will make a contribution to fund the earthquake recovery, the Council needs to fund the balance. To fund this repair work and to strengthen or upgrade facilities, the Council will need to raise loans.

The Council expects its total loans will increase from \$48 million now and will peak at about \$103 million. Rates money is used to service these loans paying interest and repaying principal. At its peak, 15.1% of rates revenue will be applied to servicing loans.

While this is still considered within the Council's prudent financial management limits, there is little appetite from the Council to borrow any more than this, particularly considering the Council is not able to secure earthquake insurance cover for its essential infrastructure, and above-ground assets, such as buildings.

Lack of Earthquake Insurance Cover

Currently, for nearly \$500 million of assets the Council has no earthquake insurance cover. While the Council is exploring possible insurance arrangements, should there be another major earthquake the financial capacity of the Council and the community could be severely stretched.

While the Government has signalled it would fund up to 60% for essential infrastructure repairs, it is important that any borrowing, beyond that proposed in this Plan, is

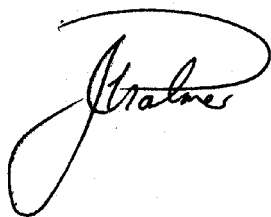
kept to a minimum and the situation is closely monitored, at least until the Council is able to secure affordable insurance cover.

Given the outlook and the issues facing the District over the next ten years, the Council considers the Ten Year Plan is a responsible approach to the challenges ahead, while constraining rate increases to realistic levels for both current and future generations.

The Council would like to thank all those who made submissions on our Draft Ten Year Plan and those who took the time to present their views to the Council in person. The Council appreciated hearing the views of its communities and has since made a number of changes to the Plan which are outlined in the section "Changes to the Ten Year Plan 2012-2022 as a result of submissions".



David Ayers
MAYOR



Jim Palmer
CHIEF EXECUTIVE

OVERVIEW ...

This Ten Year Plan for the Waimakariri District for 2012-22 has considered the need to improve and replace essential public infrastructure. Some of this need to provide public infrastructure is in response to earthquake damage from the 2010 and 2011 earthquakes, but some is also in response to ageing existing infrastructure such as the Cones Road Bridge over the Ashley River, while other needs are in response to the expectations of a rapidly growing community.

One of the key issues for Council in this Ten Year Plan is the provision of community facilities that meet community expectations, for a population of some 60,000 (projected for Waimakariri District by 2022), and the Council's ability to fund those facilities. Damage to key community facilities in Kaiapoi has seen the closure of the library and service centre, and swimming pool. Recent decisions to close the town halls in Rangiora and Oxford because they are earthquake prone, has left the District with a significant shortfall in community facilities. The Woodend Community Centre, while still operational, is in need of a significant upgrade.

Some major infrastructure improvements are already underway and will continue into the life of the 2012-22 Ten Year Plan, such as the connection of the Mandeville Waste Water project to the Eastern Districts Sewerage Scheme, and the provision of a community water supply scheme for Tuahiwi. Other high priority levels of service are finalising Red Zone/Green Zone transitions for Kaiapoi, The Pines and Kairaki, (see Earthquake Recovery section) and implementing town centre strategies for Rangiora and Kaiapoi.

The Council has fulfilled an election commitment to undertake a comprehensive rating review, completing this task in 2011 and deciding to adopt capital value as the basis of the rating system in preparing this 2012-22 Ten Year Plan. The Revenue and Financing Policy has been updated to reflect this change which went through a Special Consultative Procedure in October /November 2011.

This Ten Year Plan has been prepared on the basis of maintaining current levels of service, responding to earthquake recovery, and undertaking essential infrastructure works. The first three years of the Ten Year Plan include a number of large infrastructure and key capital renewal programmes including:

- Replacement of the Cones Road Bridge over the Ashley River;
- Seismic strengthening of the Rangiora Town Hall and providing facilities for performing arts;
- Kaiapoi Aquatic Centre rebuild;
- Kaiapoi Library and Service Centre / Museum / Community Art Space rebuild;
- Kaiapoi Wharf replacement;
- Core information technology upgrade;
- Rangiora Town Centre Strategy implementation;
- Kaiapoi Town Centre Plan implementation;
- Tuahiwi Water Supply
- Mandeville Waste Water project

The Council has decided to apply as a "Principal Shareholding Local Authority" in the New Zealand Local Government Funding Agency Limited (LGFA), which will be a council controlled trading organisation (CCTO). The LGFA is established under the Local Government Borrowing Act 2011 to enable local authorities to borrow at lower interest margins than would otherwise be available.

All local authorities will be able to borrow from the LGFA, but different benefits apply depending on the level of participation. Generally all local authorities borrowing from LGFA will be required to have some shareholding and enter into guarantees in favour of LGFA and other local authorities. This is certainly the case for Principal Shareholding Local Authorities. The exceptions will

apply to some local authorities with much lower levels of borrowing, but those local authorities will only be able to borrow a limited amount, and will be required to pay higher funding costs.

Price Level Adjustment to Account for Inflation

The Council is required to apply price level adjustments to its estimates to reflect potential inflationary effects over time. This requirement to inflate values has a significant effect on the Council's financial projections. Price level adjustments for inflation have been made for the outer nine years of the Ten Year Plan, and have been derived from those recommended to local governments by Business and Economic Research Limited (BERL).

Price level adjustments have been made of 3.13% for operating activities and 3.88% for capital expenditure for the 2013/14 year, and 3.13% for operating and 3.47% for capital in the year 2014/15. The cumulative percentage change in the cost index from June 2011 to June 2022 is forecast as 48.9%.

Key Assumptions and Risks

This Ten Year Plan is based on the following assumptions:

- The estimated population for June 2022, based on the estimated number of additional dwellings (6535) over the next ten years multiplied by an average of 2.5 people per household is 59,833. This can be regarded as a reasonable total as it falls within the range of the medium and high variant projections for 2021 and 2026 from Statistics New Zealand.
- The above BERL price level adjustment is a national average, and does not account for local inflation caused by the aftermath of the 2010 and 2011 Canterbury earthquakes. There is a risk that the local inflation rate may be higher than the national average, however it is assumed that the District will have an inflation rate in a similar range to the national average

as this reflects Council's current experience in letting contracts.

- It has been assumed that the Council will be unable to secure earthquake insurance for its assets and will carry 40% of the insurance risk (60% carried by Central Government).
- Estimates to manage the transition for residents of red zones in Kaiapoi, Pines and Kairaki could be affected by the Canterbury Earthquake Recovery Authority (CERA) Recovery Plan.
- More earthquakes could impact on estimates to recover and replace existing infrastructure. The impact of any future earthquake has not been accounted for in the Ten Year Plan.

Variation between territorial authority's long-term plan and assessment of water and sanitary services and waste management plans:

- (a) There are no variations between the Council's long-term plan and assessment of water and sanitary services except that earthquake recovery work included in the long-term plan has not been included in the assessment of water and sanitary services.
- (b) There are no variations between the Council's long-term plan and waste management plan.

Factors that are expected to have a significant impact to the Ten Year Plan

The rating requirements of this Ten Year Plan have been influenced by two significant factors:

- the Canterbury earthquakes (the rebuild programme and subsequent higher standards required for buildings); and
- urban growth (where the Waimakariri District is expected to continue to be one of New Zealand's highest growth areas).

For the period of the Ten Year Plan and beyond, these factors will continue to place pressure on affordable rates due to development and maintenance of community

infrastructure and a works programme involving considerable rebuilding.

Earthquake Recovery Works

The financial effect of the Canterbury earthquakes and the associated rebuild programme is modelled within the Ten Year Plan, with work generally spread out over the first three years (2012/13 to 2014/15).

Since the Government announced the "Red Zones" (where land has been identified as unsuitable for housing), the Council has developed its plan to reroute and redevelop infrastructure through and around these areas to properties that are within "green zones" (where the area is considered suitable for housing, which may include additional requirements to the construction of buildings). As well as the reinstatement of the assets, provision in the plan allows for additional maintenance of an estimated \$3 million (up to 60% government funded) for red zones until the relocation of the property owners and homes has been completed.

The risk associated with future earthquakes and existing community buildings that currently do not meet the minimum national building standard, has led to a number of Council owned earthquake prone buildings being closed. The cost associated with the repair to some of these buildings is substantial. The Ten Year Plan includes a \$7.3 million provision to bring these buildings, including the Oxford and Rangiora Town Halls, up to 67% of new building standards, or replace these buildings, subject to community consultation.

Growth

The estimated population of the District is expected to increase from 47,812 (18,938 households in 2011) to 59,833 (23,933 households in 2021) – an increase of 4,998 or 26.40% in the number of households over the next ten years. The District is well served with infrastructure already in place to cope with the immediate growth over this period, with the Eastern Districts Sewerage Scheme in place, and a number of other developments identified and able to cater for growth.

Balancing the Budget

The Council is required under the *Local Government Act 2002* to ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses. The Council may set projected operating revenues at a different level from that required, if the Council resolves that it is financially prudent to do so.

In assessing a financially prudent position, consideration is to be given to:

- The estimated expenses of achieving and maintaining the predicted levels of service provision, including the estimated expenses associated with maintaining the service capacity and integrity of the assets throughout their useful life;
- The equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life;
- The funding and financial policies.

During the development of the 2012-22 Ten Year Plan, the Council needed to consider balancing its current existing asset renewal programme, the rebuild programme associated with damage caused by the Canterbury earthquakes (where asset replacements have been staggered over three or more years) and providing for the substantial levels of growth that are forecast within the first four years of the Ten Year Plan.

The Council is forecasting that its operating expenditure will increase from \$65.4 million in the 2011/12 financial year to \$87.9 million (34%) for the 2021/22 financial year. The increase is due to the effects a larger population will have on supplying additional services.

Borrowing in the short term will increase from \$48 million to \$103 million, to help towards funding the capital development programme proposed. Development contributions have increased accordingly to fund the capital expenditure related to growth.

Under section 100 of the *Local Government Act*

2002, Council considered its financial management responsibilities where it must manage revenues, expenses, assets, liabilities, investments and general financial dealings prudently and in a manner that promotes the current and future interests of the community. The Council decided it was sustainable to undertake the level of capital works proposed in the Ten Year Plan together with increased operating costs associated with the higher debt level. If the Council has too much debt then future ratepayers will subsidise current ratepayers. If development, which is expected to fund the growth portion of assets incorporated into capital works programmes, does not occur or occurs at a slower rate, this may increase rates.

In 2012/13 the Council, under its depreciation policy, does not fund about \$1.1 million of depreciation for infrastructure assets where:

- (i) excess capacity exists in the network, the depreciation relating to excess capacity in the network is not funded;
- (ii) an outline development area or large development occurs, depreciation is funded incrementally in proportion to the lots/sections titled relative to the entire area of the total lots/sections of the development.

The Depreciation Policy has been maintained within the Ten Year Plan and is considered an appropriate measure to ensure the concept of intergenerational equity is maintained. That is, current ratepayers will pay for its use and share of replacement in relation to the assets provided.

In summary, the rate movements have been affected as a result of:

- The Canterbury earthquakes – the rebuild programme and related costs includes the strengthening and upgrades to earthquake prone buildings.
- Price increases – cost adjusters (inflation) that have been applied to the estimates within the Ten Year Plan.

- Growth – while development contributions fund much of the capital expenditure associated with growth, extra developed land and services need to be maintained and this adds to the Council's operational expenditure. Generally the additional costs are matched by the rates recovered from the extra ratepayers. The first five years of the Ten Year Plan indicate that growth is expected to be between 2.0% and 5.2% per annum.
- Service levels increases – for some services, such as Rangiora water supply, coupled with high growth levels means a greater total rates take will be required.
- Depreciation and interest payments – the increased capital expenditure programme will mean that there will be a corresponding increase in depreciation. Given there is a need to raise a larger amount of funding than usual, this will be reflected in higher interest rates required to be met through fees, charges and rates.
- Smoothing rates – rates have been under-funded and replaced by loans in the short term and progressively funded from years 4-10 of the Ten Year Plan. The under-funding of rates will take place in the first three years.

Council will limit rate rises to no more than 5.1% for the first three years and collect the rates in later years within the Ten Year Plan. The outer year rate movements including rates smoothing would range from 2.7% to 3.7%.

COMMUNITY OUTCOMES ...

Process of Confirming Community Outcomes

In 2005, Council asked the community what their priorities were for the current and future wellbeing of the Waimakariri District. Based on the information collected, a set of 16 Community Outcomes was developed and these were used for the 2006-16 and 2009-19 Ten Year Plans. To ensure that these Community Outcomes are still relevant, Council went through a process of confirming the Community Outcomes through a leaflet survey and a workshop with the Community Boards and Ward Advisory Board. The leaflet survey was made available on line, at service centres and libraries in the District, and published in the local newspapers. A total of 182 survey responses were received, giving survey respondents the opportunity to indicate the degree of importance they placed on each Community Outcome. The results of this leaflet survey were tabled at Council on 6 December 2011 and, together with the results of the workshop with the joint boards, formed the basis of the slightly revised Community Outcomes. These slight changes are semantic; the substance of the outcomes has not changed.

The Community Outcomes for 2012–2022 are:

1. **There is a safe environment for all**
 - Harm to people from natural and man-made hazards is minimised and the district has the capacity and resilience to respond to natural disasters.
 - Crime, injury and road accidents are minimised.
 - Our District is well served by emergency services and volunteers are encouraged.
2. **Transport is accessible, convenient, reliable, affordable and sustainable**
 - The standard of our district's roads is keeping pace with increasing traffic numbers.
- Christchurch is readily accessible by cycle, car, truck, bus or train, and the communities in the District are well linked with each other.
- The District is well served by public transport
3. **There is sufficient clean water to meet the needs of communities and ecosystems**
 - The demand for water is kept to a sustainable level.
 - Harm to the environment from the spread of contaminants into ground and surface water is minimised.
4. **Businesses in the District are diverse, adaptable, and growing**
 - There are growing numbers of business and employment opportunities in the District.
 - There are sufficient and appropriate places where new businesses are able to set up in our District.
 - There are opportunities for our young people to enter employment and gain skills in our District.
5. **Core utility services are provided in a timely, sustainable and affordable manner**
 - Harm to the environment from sewage and stormwater discharges is minimised.
 - Energy and telecommunications services have sufficient capacity.
 - Solid waste is minimised and residues do not cause harm to the environment.
 - Water supplies to communities are of a high quality.
 - Housing is affordable and available to meet the needs of an ageing population, responses to natural disasters, and population growth.
6. **The 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.
 - Participation in community-based support services is acknowledged and encouraged.
7. **The air is clean**
 - Reliance on open fires and older style burners for home heating in Kaiapoi and Rangiora is reduced.
 - The smells from farming activities are usually only short term and/or seasonal.
8. **The land is healthy**
 - Soils are protected from inappropriate farming practices.
 - Loss of topsoil by wind erosion is minimised.
9. **There are areas of significant indigenous vegetation and habitats for indigenous fauna**
 - Conservation of significant areas of vegetation and/or habitats is encouraged.
10. **The community's cultures, arts and heritage are conserved and celebrated**
 - Heritage buildings and sites are protected and the cultural heritage link with our past is preserved.
 - Different cultures are acknowledged and respected.
 - There are wide ranging opportunities to participate in arts and cultural activities.
11. **Public spaces and facilities are plentiful, accessible and high quality**
 - People enjoy clean water at our beaches and rivers.

- There is a wide variety of public places and spaces to meet people's needs.
 - There are wide ranging opportunities for people to enjoy the outdoors.
 - The range of community and recreation facilities meets the changing needs of our community.
12. The distinctive character of our towns, villages and rural areas is maintained
- The centres of our main towns are safe, convenient and attractive places to visit and do business.
 - Our rural land is mainly used for farming.
13. People have wide ranging opportunities for learning and being informed
- Our learning institutions are well resourced, have the capacity to cope with population growth, and the capacity to meet the needs of tertiary students.
 - Our people are easily able to get the information they need.
14. People are friendly and caring, creating a strong sense of community in our District
- There are wide ranging opportunities for people of different ages to participate in community and recreational activities.
 - The particular recreational needs of children and young people are met.
15. Public effect is given to the spirit of the Treaty of Waitangi
- The Council and Te Ngai Tuahuriri Runanga, through the Memorandum of Understanding, continue to build their relationship.

16. There are wide ranging opportunities for people to contribute to the decision making by local, regional and national organisations that affects our District
- Local, regional and national organisations make information about their plans and activities readily available.
 - Local, regional and national organisations make every effort to accommodate the views of people who contribute to consultations.

KEY ISSUES ...

Council identified the following key issues in its Ten Year Plan.

Earthquake Recovery

Red/Green Zone transition management for Kaiapoi, Pines and Kairaki

The residents of houses in the Red Zone at Kaiapoi, Pines and Kairaki need assistance with finding alternative accommodation.

The existing infrastructure services provided by the Council are being maintained to the Red Zones within Kaiapoi, Pines Beach and Kairaki. Maintenance costs of \$3 million have been included in years 2012/13 and 2013/14. These services are damaged but serviceable to a lower standard than would apply to other urban areas. For example, the roading network within the Red Zone is being maintained to provide a driveable surface in a standard car at 30 kilometres per hour.

Once the long term land use for the Red Zone land is known, long term strategies for the full reinstatement of permanent infrastructure in the area of the Red Zone and Green Zone interface will be finalised and implemented. No provision has been made for alternate uses of the Red Zone.

Roading

Cones Road Bridge over the Ashley River

The Cones Road Bridge was built in 1911, and the bridge is now nearing the end of its economic life. In 2010 one pier was damaged in a flood from water scouring and undermining the piles. The bridge is at risk of further damage in future flood events due to the condition of the piles. Also the bridge has a substandard width for current traffic volumes, and there is no provision for walking and cycling across the bridge. The New Zealand Transport

Agency (NZTA) provides funding assistance for roading infrastructure including bridges. In the case of the replacement of the Cones Road Bridge it would provide 60% of the capital costs if it agrees the bridge needs replacing and approves the funding. Council will need to fund the remaining 40% of the capital costs. The cost estimate to replace the bridge is \$10.7 million and so the Council's share of the cost would be \$4.08 million. \$10.7 million has been included in years 2012/13, 2013/14 and 2014/15 for the capital cost, and NZTA subsidies of \$6.12 million included in years 2012/13, 2013/14 and 2014/15.

The replacement of the bridge will be subject to it being included in the 2012-15 National Land Transport Programme (NLTP) and then subject to specific NZTA funding approval. If it is not included in the NLTP and NZTA do not approve the funding, then it is very unlikely the bridge replacement will go ahead as the Council would be faced with the full cost of the bridge replacement of \$10.7 million. The preliminary assessment indicates the bridge replacement meets current NZTA funding criteria and so it has a good chance of being approved, however NZTA funding is prioritised across the country, and it will be August 2012 before the NLTP is approved.

Should NZTA approve the funding then the community will be consulted on the bridge design nearer the end of this calendar year.

Old Waimakariri Bridge at Kaiapoi

NZTA did not approve funding for a "clip on" cycle path for the Old Waimakariri Bridge in the 2009-12 National Land Transport Programme (NLTP) and are unlikely to approve it in the 2012-15 NLTP, but Council has decided to retain its funding share in the budget in case the NZTA subsidy becomes available in the future. The bridge is 50% owned with Christchurch City Council, and Christchurch City still support the "clip on" project although it is noted they have deferred completion of their Long Term Plan. Waimakariri

District Council has included \$644,100 in year 2014/15 of the plan for their share of the project. Council will not spend this money if the NZTA subsidy is not available.

Walking and Cycling Strategy implementation

Council completed a review of the District Walking and Cycling Strategy in 2011, however the key priorities for cycle paths between Rangiora and Woodend, and between Rangiora and Kaiapoi will not attract NZTA subsidies as they are not considered key commuter routes. If these cycleways are to be built then they will need to be fully funded by the Council. The Council has changed the Walking and Cycling provision from the 2009/2019 Ten Year Plan of \$100,000 per year (assuming NZTA subsidy), to \$250,000 per year for 4 years from 2016/2017 (assuming no NZTA subsidy), which is a total of \$1 million.

Rural seal extension

There are currently 615 kilometres of unsealed roads in the District, 93% of which carry fewer than 100 vehicles per day. There are no unsealed roads in the District which carry more than 200 vehicles per day. Of all vehicle kilometres travelled on roads in the District, only 3.5% are travelled on unsealed roads. It is noted that it is difficult to justify the cost of sealing unsealed roads that carry fewer than about 300 or 400 vehicles a day on economic grounds alone. There are no unsealed roads in the District that would attract NZTA subsidy for sealing and so the Council will not carry out more sealing of unsealed roads other than where developers or adjacent property owners are prepared to contribute. There are no costs for resealing included in the Ten Year Plan.

Depending on the condition of the road, it currently costs approximately \$150,000 to seal one kilometre of rural road.

Community and Recreation

Rangiora Town Hall

The Rangiora Town Hall has, for some time, been in the public eye for improvement as a performing arts centre. More recently, it requires seismic strengthening and has been closed until this is complete.

Council has decided to spend \$10.6 million upgrading the existing Town Hall, which includes seismic strengthening and additions, and fit out of furniture and equipment for the building. These costs have been included in years 2012/13 and 2013/14.

Kaipoi Library and Museum

The existing site is strategically located in the town centre, and so there is considerable value in remediating the land and constructing a new building on the same site as the service centre that was damaged on 4 September 2010. Council will construct a new library/service centre, museum and community art space at a cost of \$12 million with a likely insurance contribution of \$2 million in years 2012/13 and 2013/14, but with a further \$1 million provision for furniture and equipment in years 2012/13 and 2013/14.

Kaipoi Wharf

Council has decided to construct a new wharf/marina at Kaipoi at a cost of \$1.5 million in year 2012/13. There is little difference in cost between two options of either repairing/rebuilding the existing wharf, or to build a new floating marina.

Kaipoi Aquatic Centre rebuild

The Kaipoi Aquatic Centre requires significant structural work to remedy earthquake damage including the removal and replacement of the damaged main pool hall structure, associated building fabric and mechanical systems.

Work has been done to look at ways of future proofing the building for additional services and to achieve the most cost effective improvements. The cost of this work is about \$5.0 million.

Oxford Town Hall

The Oxford Town Hall has been closed. Whilst earthquake repairs have been carried out on the hall and funded by insurance, the cost to earthquake strengthen the building is approximately \$2.06 million.

The community will be consulted separately on the preferences of options for the future of the Oxford Town Hall along with options for the Pearson Park Pavilion.

Indoor Sports Facilities

The District does not currently have a multi-purpose indoor sports facility, and this is seen as a significant gap which needs to be catered for. This anticipates a steady population increase over the next ten years.

A multi-purpose complex which provides spaces for both sports and community facilities and meeting space functions is proposed. A feasibility study will be undertaken in 2012/13 to determine if the proposal is realistic, where the facility might best be located, funding arrangements and joint ventures.

The Council has provided for \$5.1 million in this Ten Year Plan for years 2018/19 as a contribution to a multi-purpose sports facility, subject to community consultation and the satisfactory outcome of the feasibility study.

Outdoor Sports Facilities

With a projected population increase of 12,000 across the District over the next ten years, the provision and development of neighbourhood parks and sports fields is essential. The Waimakariri District has sufficient available land for sports grounds for the next ten years so further land for this purpose is not required. More efficient use of existing sports grounds needs to be considered, enabling continual use during peak demand and adverse weather conditions, and the ability for different sports codes to use the same grounds where possible.

An example of the Council recognising this is the decision to build three Astroturfs, to cater for growth in a range of outdoor sports, each costing \$1.08 million.

Water Supply, Wastewater and Waste Management

Tuahiwi Water Supply

After consultation with the Tuahiwi community in September 2011, the Council will proceed with the provision of a community water supply for Tuahiwi, sourced from Woodend at Gladstone Road. The Woodend option was slightly favoured by the community over the Kaipoi option, at a cost to the community of \$5,500 per household.

Council has resolved to contribute \$300,000 in year 2012/13 to the Tuahiwi Water Supply which will be recovered through development contributions from future connections to the scheme.

Mandeville Wastewater project

Council has decided to connect Mandeville, Ohoka Meadows and Swannanoa to the Eastern Districts Sewerage Scheme.

This is programmed to be completed during the 2012/13 year and will result in significant rate reductions for the Swannanoa and Ohoka Meadows schemes, and a small reduction for the Mandeville scheme.

Waste Management Plan review

A number of issues require further consideration to make existing services more cost effective including more effective consolidation of diverted materials prior to transportation from site, making better use of back-loading empty or under-utilised transport vehicles, and considering alternative green waste disposal options. The cost effectiveness of automated bin collectors to replace the manual bag collections, and community expectations about a multiple bin system at kerb-side, also need to be considered in the plan review. Nothing has been included in this Ten Year Plan pending further consultation on the results of the plan review.

Implementation of Canterbury Water Management Strategy

The Waimakariri Water Management Zone Committee completed their Zone Implementation Programme (ZIP) in 2011, and Council needs to budget for their share of the committee administration (shared with Environment Canterbury), as well as give consideration to the costs of implementing ZIP recommendations.

An allocation of \$30,000 per annum (inflation adjusted) has been made for 2012/13 and 2014/15.

Economic Development

Local Economic Development Strategy

The Waimakariri economy has seen some significant changes and solid growth in recent times. The earthquakes have had an impact on some local businesses directly, but have had wider effects on businesses and the economy indirectly. The Council is signalling ways in which it and its economic development agency, Enterprise North Canterbury (ENC), can enable and contribute towards economic growth for the District. Within existing resources or requiring some new staffing resources, the Council and ENC will enable enhanced telecommunications, transport and water infrastructure, improved regulation, good quality of life for residents through social and community facilities and wellbeing, and sound planning for business land and our town centres. In addition, Council and ENC will play a key role in realising potential for land through adding water and science to agriculture, growing our visitor industry including turning visitors into residents, and retaining, growing and attracting businesses to the District. No specific provision has been made in this Ten Year Plan for implementation of the Local Economic Development Strategy, as initiatives will be managed within current budgets.

Southbrook Business Area Development

Council has a business park development consisting of 6.8 hectares from which 12 lots are to be established. All 12 lots have purchasers and title is likely to be available towards the end of 2012.

Governance

Core information technology systems upgrade

The Council has decided to upgrade the core information technology system which is now nearly 25 years old. \$1.6 million has been budgeted for over 2012/13 to 2014/15.

District Development

Rangiora Town Centre Strategy implementation

The Council is progressing implementation of the Rangiora Town Centre Strategy, adopted in September 2010. The Strategy sets out specific strategic directions that help to shape the future of the Rangiora town centre by providing for growth, improving access and enhancing character and quality. Some projects are funded through existing budgets. This Ten Year Plan includes \$3.8 million expenditure to re-align the Ashley / Ivory Street intersection, \$1 million to upgrade the Blake Street car park area and laneways and to re-configure High Street to two-way traffic.

Kaiapoi Town Centre Plan implementation

The September 2010 earthquake had a significant effect on the Kaiapoi town centre, with damage to the transport network, public facilities and spaces and many businesses. The Council adopted the Kaiapoi Town Centre Plan, which, through a collection of projects, provides a framework to rebuild, redevelop and revitalise the town centre and take advantage of opportunities in a holistic, planned way, through improvements to intersections, the bridge, public spaces, streetscape, urban design, facilities planning, and car parking. \$5 million has already been budgeted through the 2011/12 Annual Plan to implement projects. To date, an Integrated Transport Plan has been developed, as well as an Urban Design Plan Change, a Design Brief for key town centre land parcels, and community facilities redevelopment options. This Ten Year Plan includes expenditure for a new library and museum, and new wharf as detailed under 'community and recreation'.

Woodend/Pegasus Area Development Strategy

Urban growth in the Woodend/Pegasus area, and investigations by NZTA for a new alignment of state Highway 1, have given rise to a development strategy for Woodend/Pegasus, incorporating town centre planning.

MR 873 Development Plan

Sustainable community development opportunities are being sought for the land known as the Kaiapoi Maori Reserve (MR 873) which might see the resettlement and reinvigoration of the Tuahiwi area as it was originally envisaged. Council has a role in planning for these opportunities and assisting with this vision being realised. No specific costs are included in the Ten Year Plan.

Rates Affordability

The increased capital programme as a result of the earthquakes has meant an increase in rates. Given the extraordinary circumstances caused by the earthquakes, coupled with the current economic environment and the pressures faced by our community, a large "one-off" rates rise is not considered practical or viable to impose on ratepayers. Therefore, the Council will under-fund rates required in the short term. The Council will limit rate rises to no more than 5.1% for the first three years and collect the rates in later years within the Ten Year Plan where rate rises are forecast to be lower. The outer years rate movements including "rates smoothing" would range from 2.7% to 3.7%.

Planned Borrowings

Borrowing in the short term will increase from \$48 million to \$103 million, to help towards funding the extensive capital development programme.

OTHER MATTERS ...

Roading

- Council will replace the remaining old inefficient mercury vapour and fluorescent street lamps over the next five years with LED lighting. The old lamps are becoming difficult and expensive to maintain and will no longer be supported within about five years. There are currently 560 lamps to replace. There will be a significant energy cost saving over time.
- Money has been allowed in years 2012/13 to 2014/15 for payments to Pegasus Ltd for maintenance they are carrying out on road frontages of vacant sections in order to keep the town tidy until properties are occupied.
- The Lineside/Flaxton Roads intersection improvements have been moved to the 2013/14 year to align it to when the new Pak n Save supermarket is likely to be constructed so all road improvements in this area can be coordinated.
- The Park and Ride projects for Kaiapoi and Rangiora have been moved to outside of this Ten Year Plan whilst uncertainty exists after the impacts of the Christchurch earthquakes.
- \$900,000 for improvements to the South Belt/ Southbrook intersection has been added in 2014/15.
- Council has contributed \$2.5 million for the proposed new arterial bypass road in West Kaiapoi at the Silverstream subdivision, to be funded 50/50 from rates and District wide development contributions.

Water

- High priority has been given to the upgrade of the Oxford Rural No. 2 and No. 1 water schemes, with completion due in 2013/14 and 2014/15 respectively.
- The Woodend Beach water supply extension has been deferred indefinitely owing to the developers decision

to not proceed with the subdivision. The Council will be consulting with the Woodend Beach Community over alternative options for supplying water to the community in 2012/13.

- Rates are expected to double for the Pines/Kairaki water scheme in the first three years due to nearly half of all ratepayers on the scheme having left the area. One of the wells serving this area needs significant work. Alternative options are being considered to minimise any rating impact on the community, this will be undertaken in 2012/13.

Sewer

- High rates associated with maintaining and operating the small sewer schemes of Fernside and Loburn Lea continue to be a problem for the respective communities. It is likely, once development occurs, that Fernside wastewater could be pumped to the Eastern Districts Sewerage Scheme. It is too far to pump to this scheme for the 38 Loburn Lea properties.

Drainage

- Council are in the process of applying to Environment Canterbury for global discharge consent for its stormwater systems. An allowance of \$50,000 has been included in 2012/13 to allow for a strategy to be developed for the global consenting of urban stormwater discharges for Rangiora, Kaiapoi, Woodend and Oxford. An allowance of \$500,000 has also been included for investigation studies and preparation of the consent application on a drainage scheme basis.
- The Oxford stormwater assessment is currently being undertaken, which will focus on four key problem areas and \$60,000 per year for the next five years to allow practical solutions to be implemented.

Solid Waste

- Through the waste minimisation fund, the Government has provided money for Councils to collect hazardous waste from red zone housing in Kaiapoi and Pines/ Kairaki for up to three years.
- Council has contributed \$25,000 for three years to address issues arising from the disposal of earthquake construction and demolition waste.
- There will be an impact on landfill disposal costs once the Emissions Trading Scheme charges are applied at the landfill on 1 January 2013. The purpose of the scheme is to reduce the amount of greenhouse gases emitted in New Zealand. This is done by charging those who emit greenhouse gases while doing certain activities.
- The newly introduced Waste Minimisation Programme, provided under contract by Mastagard Education, has proven to be of great interest to schools and preschools in the District. The programme aims to promote zero waste and organic waste solutions and in order to better meet school interest, \$14,000 has been allowed to aim for an additional 70 in-classroom sessions.
- There are a number of fees and charges that have changed including changes to the price of Council rubbish bags. Please see the fees and charges section of this document for further information.

Greenspace

- The following table describes the budgeted capital projects and the Ten Year Plan year in which they will commence:

	2012/13 \$'000	2013/14 \$'000	2014/15 \$'000	2015/16 to 2021/22 \$'000	Project
Neighbourhood land development	315	325	338		Development of new neighbourhood parks
Neighbourhood land purchase	2,800	2,909	3,006		Purchase of land for neighbourhood reserves
Indoor court feasibility study	50				To scope an indoor court facility in the District
Astroturf		1,123		1,118 2015/16 1,123 2017/18	Three turf surfaces to be built on existing sports grounds
Kaiapoi BMX car park and toilet	140				Installation of car park and toilets for the new BMX park
Mandeville Sports Ground		30			Cost of development contribution of the Mandeville sewer scheme
Waikuku Beach Ashley River Mouth		106			Upgrade existing car park to a permanent material
Elephant Park		104			Redevelopment of the park
MainPower Oval	180				Irrigation and laser levelling of the oval
Southbrook Park	100				Continuation of the drainage of the two remaining fields
Torlesse Park	120				Redevelopment of the park
Dudley Park			148		Upgrade of the existing skateboard park
Hegan Reserve	70				Full redevelopment of the reserve
Millton Memorial Reserve		104			Full redevelopment of the reserve
Rangiora Airfield	85	15			Fire fighting shed and equipment
			81		New toilet block

KEY ASSUMPTIONS AND RISKS ...

	Assumption	Level of Uncertainty	Risk	Financial Impact
1	More Earthquakes No more significant earthquakes that cause damage to Council's assets will occur.	High	Infrastructure could be damaged again by more earthquakes.	More significant earthquakes could impact on estimates to recover and replace existing infrastructure, impacting on Council's debt and rate levels.
2	Insurance Insurance costs have been included within the Ten Year Plan at between 100% and 400% higher than in 2011/12 and carried through the Ten Year Plan with price level adjustments. Currently the Council is unable to secure earthquake, tsunami or other natural disaster insurance relating to it \$320 million below ground assets and \$180 million above ground assets.	High	That a local earthquake or Alpine fault rupture will cause significant damage to uninsured assets.	Council has been given assurance from the Government that it will fund 60% of the essential \$320 million assets. Risk is still associated with the balance. It is hoped that the Local Authority Protection Plan which council is a member will be able to secure cover and reinstate cover for the other 40% underground assets. Should insurance not be secured (and depending on the resulting damage caused by the earthquake), the cost of reinstatement would be significant and would need to be prioritised and funded through rates.
3	Local Inflation The BERL price level of adjustment is a national average, and does not account for local inflation caused by the aftermath of the 2010 and 2011 Canterbury earthquakes.	Medium	There is a risk that the local inflation rate may be higher than the national average.	Local inflation will be monitored throughout 2012-2014 and adjustments for local inflation made in the 2015-25 Ten Year Plan. If local inflation is higher than anticipated, this would have an impact on rates and servicing debt.
4	Red Zone Transition Estimates to manage the transition for residents of red zones in Kaiapoi, Pines and Kairaki could be affected by the Canterbury Earthquake Recovery Authority (CERA) Plans.	Medium	CERA's recovery plan may put an onerous burden on Council to comply.	Maintain active involvement in CERA's recovery plan development to ensure Council's interests are protected.
5	Interest Rates In preparing the Ten Year Plan, the Council has assumed a long term interest rate on loans of 5.0% to 7.2%. Existing loans have a weighted average interest cost of 7.1%.	Medium	The prevailing interest rates will differ significantly from those estimated.	Increases in interest rates flow through to higher debt servicing costs and higher rates funding requirements. The Council has mitigated these risks with a prudent hedging programme developed within the limits of a prudent treasury policy.
6	Potential Impact of Societal Changes Assume population will age faster than the national average.	Medium	Most significant societal change is an increasingly ageing population.	Community facilities planning and town centre strategies have factored in District reaching 25% over 65 years old by 2025.

7	Changes to Council business due to central Government policy changes Assume Environmental Reporting Bill will be introduced in 2012 and potential changes to local government form and structure.	Medium	Environmental reporting legislation may require Council to collect State of Environment data it does not currently collect.	Could have high financial impact in dedicating resources to meet legislative requirements.
8	Population Projections The estimated population for June 2022, based on the estimated number of dwellings (23,933) multiplied by an average of 2.5 people per household is 59,833, which can be regarded as a reasonable total as it falls within the range of the medium and high variant projections for 2021 and 2026 from Statistics New Zealand.	Low	There is a risk that the population will not grow as quickly as assumed and the revenue from rates and development contributions will not be accurately forecasted.	The demand for improved levels of service comes with an increased population. If the population does not grow as quickly as anticipated, delivery of services, such as improved community facilities and infrastructure, will be delayed until future years.
9	Local Government Funding Agency (LGFA) The Council will take advantage of the LGFA that was developed to source lower cost funding.	Low	LGFA rating falls or lower cost funding will not be achieved.	Low financial impact. Lower interest rates will be remodelled into plans once these are achieved. Higher interest rates would also require remodelling and would impact rates.
10	Useful Life of Significant Assets The useful lives of significant assets are shown within the accounting policies.	Low	Assets wear out and need to be replaced earlier or less than estimated.	Depreciation and borrowing costs would increase if capital expenditure was required earlier than anticipated. However, these impacts could be mitigated by reprioritising the capital expenditure programme.
11	Funding Depreciation The full amount of depreciation has been taken into account within each of the activities. In relation to depreciation on long life infrastructural assets, the Council does not fund depreciation where: (i) excess capacity exists in the network, the depreciation relating to excess capacity in the network is not funded; (ii) an outline development area or large development occurs, depreciation is funded incrementally in proportion to the lots/sections titled relative to the entire area of the total lots/sections of the development.	Low	Assets wear out at different rates and the depreciation allowed for the wear and tear of the assets may not be enough to reinstate the asset when due for replacement.	Rates will be affected where depreciation funding is set too high or too low. Policy supports the notion that funding of depreciation should be set at such an amount that reflects the charge of an asset and that excess capacity or additional provision that is allowed for to cater directly or indirectly for growth should be excluded from the charge until such a time that the capacity of the network is used.

12	Sources of Funds for Future Replacement of Significant Assets Sources of funds for future replacement of significant assets are detailed in the Revenue and Financing Policy as set out in the Ten Year Plan. Government funding and insurance recoveries for costs incurred will be made as a result of the Canterbury earthquakes.	Low	Sources of funding cannot be obtained for significant asset replacements.	This may result in changes needing to be made to the underlying capital expenditure programme and/or changes to the level of user charges, borrowing or rate requirements.
13	Land Transport New Zealand (LTNZ) Council has retained the subsidy rate of: 50% for maintenance works 60% for construction works	Low	Changes in the subsidy rate and variation in criteria for inclusion in the qualifying programme of works.	If the level of subsidy decreases either a reduction in the transport work programme or an increase in funding from alternative source (e.g. rates) would be required. A change of 1% would effect operating income by about \$80,000.
14	Revaluation of Assets Revaluations are contained within the Ten Year Plan. Allowance has been provided to match the price index movements. Generally Council's policy follows accounting standards, where significant, the impact of changes in asset revaluation, and the corresponding depreciation expense have been reflected in the Ten Year Plan.	Low	The actual revaluation may be different from those forecast.	If the revaluations are different from those forecast it will affect asset values and flow through to changed levels of depreciation expense. This may affect the level of rate increase needed. The movement has been mitigated by using price adjustments on assets within the Ten Year Plan.
15	Forecast Returns on Investments The Council has maintained its policy according to the Revenue and Financing Policy.	Low	That the return on investments will be less or more than forecast.	The forecast dividends and returns are dependent of the financial performance of the companies the council has invested in. If the actual returns are significantly less than forecast, the council will need to look for alternative funding through rates or borrowings. If the actual returns are significantly more than forecast, the council may be able to reduce rates or forecast borrowings.
16	Non Rebuild of Red Zones Assume the Government offers to red zone residents will be taken up within two years and the Council will no longer be liable for services.	Low	After two years the offers to settle have not been taken up.	Demand for utility services for non-insured residences remaining in red zones is not provided.

17	Effect of Emissions Trading Scheme on Forestry Credits Any direct impacts of the ETS through the potential price increase are assumed to be covered by the Council's inflation assumptions and thus factored into the forecasts. Specific ETS costs relating to Waste and landfill have been incorporated into those accounts and together with the adjusted revenue that will be received. Pre 1990 Forestry has been registered. Any costs associated with ETS will be minimal, given Council's rotation and replanting policy.	Low	The impact and scope of the ETS may be more than assumed.	The council will face increased compliance and operating costs, which if significant enough may require higher fees and charges or increased rating requirements to fund them.
18	Potential Impact of Climate Change Assume projections of increases in rainfall, temperature and changes to coastal processes will proceed as projected.	Low	Hazards planning has not adequately assessed climate change.	Low financial impact. Hazards planning has taken climate change into account.
19	Local Government Funding Agency Each of the local authority shareholders of the LGFA is a party to a deed of guarantee, whereby the parties to the deed guarantee the obligations of the LGFA and the guarantee obligations of other participating local authorities to the LGFA, in the event of default. In such event, each guarantor would be liable to pay a proportion of the amount owing. The proportion to be paid by each guarantor is set in relation to each guarantor's rates income.	Low	The size or number of defaults that occur.	The likelihood of a local authority borrower defaulting is extremely low and all of the borrowings by a local authority from the LGFA are secured by a rates charge. The Council believes the risk of a further call on capital or of the guarantee being called on and any financial loss arising from the guarantee is remote.

CHANGES AS A RESULT OF SUBMISSIONS ...

Earthquake Related Changes

Council has extended the Rates Remission Policy for a further financial year. The budgeted operating expenditure for this is \$400,000, funded from the earthquake recovery loan.

The cost of providing temporary accommodation for businesses affected by the earthquakes, over three years includes \$938,000 capital in 2011/12, less income of \$608,000, received over the years 2012/13 to 2014/15.

Council has approved additional provision of \$40,000 capital expenditure for the West Eyreton Hall Arch, in the earthquake recovery loan for 2012/13.

A contribution of \$25,000 per annum of operational expenditure for up to three years has been approved to address disposal of earthquake demolition waste, funded from the earthquake recovery loan.

Utilities Changes

The Woodend Wastewater Treatment Plant has had a capital budget of \$220,000 approved to modify and replant the wetlands, to be spread as \$20,000 in 2013/14, \$50,000 in 2014/15 and the balance of \$150,000 in 2017/18, to be funded from the Eastern Districts Sewerage Scheme.

Also approved was a capital budget of \$230,000 to modify and replant the wetlands at the Kaiapoi Wastewater Treatment Plant, to be spread as \$20,000 in 2013/14, \$50,000 in 2014/15 and \$160,000 in 2017/18, to be funded from the Eastern Districts Sewerage Scheme.

A capital budget of \$63,000 in the Oxford Rural No 1 Water Supply for the renewal of the Chalk Hill reservoirs has been approved.

The Mandeville to Rangiora Pump Station and Pipeline has had a capital budget addition of \$1,280,000 approved for the 2012/13 year from the Eastern Districts Sewerage Scheme, which will be recovered from development contributions.

An addition of \$500,000 capital budget has been approved for increased costs associated with the East Rangiora Drainage, comprising of \$172,000 for land purchase and \$328,000 for construction and consenting, in 2012/13.

Community Buildings Changes

An additional \$27,000 has been approved towards the current Mandeville Sports Club annual operational grant, to reflect the increase in lease area.

The funding provision for the Rangiora Town Hall/ Performing Arts Centre has increased by \$2.1 million from that in the draft Ten Year Plan, based on revised building cost estimates.

The funding provision for the Kaiapoi Library/Museum/ Service Centre and Art Space has also been increased by \$3.4 million. Council will submit an application to the Earthquake Appeal Trust for this increased amount, sought on the basis of the projected cost increase of the project from when the Council first developed the concept and pressure on Council to fund all capital works projects resulting from the earthquakes.

AUDIT OPINION ...

AUDIT NEW ZEALAND

Mana Arotake Aotearoa

Independent Auditor's Report

To the readers of
Waimakariri District Council's Long term Plan
for the ten years commencing 1 July 2012

The Auditor-General is the auditor of Waimakariri District Council (the District Council). The Auditor-General has appointed me, Andy Burns, using the staff and resources of Audit New Zealand, to report on the Long-term Plan (LTP) on her behalf. We have audited the District Council's LTP dated 19 June 2012, for the ten years commencing 1 July 2012.

The Auditor-General is required by section 94(1) of the Local Government Act 2002 (the Act) to report on:

- the extent to which the LTP complies with the requirements of the Act; and
- the quality of information and assumptions underlying the forecast information provided in the LTP.

Opinion

Overall Opinion

In our opinion the District Council's LTP dated 19 June 2012 provides a reasonable basis for long term integrated decision-making by the District Council and for participation in decision-making by the public and subsequent accountability to the community about the activities of the District Council.

In forming our overall opinion, we considered the specific matters outlined in section 94(1) of the Act which we report on as follows.

Opinion on Specific Matters Required by the Act

In our view:

- the District Council has complied with the requirements of the Act in all material respects demonstrating good practice for a council of its size and scale within the context of its environment; and
- the underlying information and assumptions used to prepare the LTP provide a reasonable and supportable basis for the preparation of the forecast information.

Actual results are likely to be different from the forecast information since anticipated events frequently do not occur as expected and the variation may be material. Accordingly, we express no opinion as to whether the forecasts will be achieved.

High level of uncertainty associated with the impact of further earthquakes

Without modifying our opinion, we draw your attention to the key assumption on page 14 of the LTP that refers to a high level of uncertainty about the impact of further earthquakes.

We also draw your attention to the key risk on page 14 that is associated with the Council being unable to secure natural disaster insurance for \$500 million of assets. The Council has been given assurance from the Government that it would fund 60% of permanent repair costs up to \$192 million, in the event of a natural disaster. This leaves \$308 million of assets, for which the Council is self insuring against the risk of further damage.

The above matters would severely affect the Council's ability, within its overall financial strategy for managing debt and potential rates increases, to fund repairs if there was any further significant damage to self insured assets as a result of a natural disaster.

In drawing your attention to these matters, we are not commenting on the merits of the policy content that they reflect. We consider the disclosures about the uncertainties associated with further earthquakes to be adequate.

Our report was completed on 19 June 2012. This is the date at which our opinion is expressed.

The basis of the opinion is explained below. In addition, we outline the responsibilities of the Council and the Auditor, and explain our independence.

Basis of Opinion

We carried out the audit in accordance with the International Standard on Assurance Engagements 3000: *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* and the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). We have examined the forecast financial information in accordance with the International Standard on Assurance Engagements 3400: *The Examination of Prospective Financial Information*.

Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain all the information and explanations we considered necessary to obtain reasonable assurance that the LTP does not contain material misstatements. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves performing procedures to obtain audit evidence about the forecast information and disclosures in the LTP. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the information in the LTP. In making those risk assessments we consider internal control relevant to the preparation of the District Council's LTP. We consider internal control 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's internal control.

Our audit procedures also include assessing whether:

- the LTP provides the community with sufficient and balanced information about the strategic and other key issues, choices and implications it faces to provide an opportunity for participation by the public in decision making processes;
- the District Council's financial strategy, supported by financial policies is financially prudent, and has been clearly communicated to the community in the LTP;
- the presentation of the LTP complies with the legislative requirements of the Act;
- the decision-making and consultation processes underlying the development of the LTP are compliant with the decision-making and consultation requirements of the Act;
- the information in the LTP is based on materially complete and reliable asset or activity information;
- the agreed levels of service are fairly reflected throughout the LTP;
- the District Council's key plans and policies have been consistently applied in the development of the forecast information;
- the assumptions set out within the LTP are based on best information currently available to the District Council, and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast information has been properly prepared on the basis of the underlying information and the assumptions adopted and the financial information complies with generally accepted accounting practice in New Zealand;
- the rationale for the activities is clearly presented;

- the levels of service and performance measures are reasonable estimates and reflect the key aspects of the District Council's service delivery and performance; and
- the relationship of the levels of service, performance measures and forecast financial information has been adequately explained within the LTP.

We do not guarantee complete accuracy of the information in the LTP. Our procedures included examining on a test basis, evidence supporting assumptions, amounts and other disclosures in the LTP and determining compliance with the requirements of the Act. We evaluated the overall adequacy of the presentation of information. We obtained all the information and explanations we required to support our opinion above.

Responsibilities of the Council

The Council is responsible for preparing a LTP under the Act, by applying the Council's assumptions and presenting the financial information in accordance with generally accepted accounting practice in New Zealand. The Council is also responsible for such internal controls as it determines is necessary to enable the preparation of a LTP that is free from material misstatement.

The Council's responsibilities arise from Section 93 of the Act.

Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the LTP and reporting that opinion to you based on our audit. This responsibility arises from section 15 of the Public Audit Act 2001 and section 94(1) of the Act.

It is not our responsibility to express an opinion on the merits of any policy content within the LTP.

Independence

When reporting on the LTP we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

Other than this report and in conducting the audit of the LTP Statement of Proposal and the annual audit, we have no relationship with or interests in the District Council.



Andy Burns
Audit New Zealand
On behalf of the Auditor-General
Christchurch, New Zealand

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Earthquake Recovery ...

EARTHQUAKE RECOVERY ...

What we provide

The overall Earthquake Recovery programme divides into several constituent programme areas.

Red Zone Transition Management – completing and implementing plans for management of the transition in confirmed red zone areas over the next 1-3 years.

Green Zone Rebuild Programme – undertaking infrastructural and land repair/rebuild works and determining any revised coordination requirements, including engaging about timeframes. Undertaking urban designs for green/red transition areas and engaging with green zone residents adjoining red zones regarding ‘edge’ accessibility and landscaping.

Community Facilities and Reserves Rebuild and Restoration Programme - completing a wide range of earthquake affected facility assessments and plans, and where appropriate, undertaking immediate repairs or otherwise managing interim access for community safety purposes. Continue a programme of major facility rebuilds.

Kaiapoi Town Centre Plan and Business Support Programme - implementing the Kaiapoi Town Centre Plan, supporting Kaiapoi business recovery, and implementing earthquake relevant aspects of the local Economic Development Strategy.

Kaiapoi Urban Form and Accelerated Development Programme – seek to achieve an effective urban form for Kaiapoi including the highest practical level of displaced household retention within the Kaiapoi community catchment. Assess Council's overall role in providing affordable accommodation.

Community Engagement, Support & Regeneration Programme – while the immediate psychological and social wellbeing effects of the Canterbury earthquakes warrant immediate attention, developing and implementing a long term community recovery and regeneration plan is warranted, including engagement across affected communities regarding recovery activities, needs and achievements.

Legacy and Catalytic Recovery Projects – recognition of the resilience of communities, and the benefits for recovery, give rise to the possibility of external funding of ‘catalytic’ projects. Now that the Council has identified a number of strategic community facility projects for consultation through its Ten Year Plan, canvassing funding support for some of these initiatives is practical.

Why we do it

Some 1,000 households in The Pines, Kairaki and Kaiapoi have been zoned “red” and are earmarked to be demolished. Council's role is assisting with emergency accommodation and social recovery is a key part of the role of local government in promoting the social and economic well being of communities.

Green Zone

The Council remains committed to restoring infrastructure services in the Green Zone as well as restoring community facilities which were damaged or which are earthquake prone and need substantial upgrading. Determining the future use of land in the “Red Zone” and integration with any adjacent Green Zone areas is also a high priority.

Waimakariri District Council Ten Year Plan 2012-2022			
Major Projects 2012-2015 (first 3 years)			
	2012-13	2013-14	2014-15
Drainage			
South Kaiapoi Drainage earthquake improvements	210,000	342,804	150,290
Community Buildings			
Performing Art centre	1,920,000	7,680,000	
Pensioner Housing Replacements	2,000,000	3,000,000	
Libraries			
Kaiapoi Library / Service centre	2,400,000	9,600,000	
Earthquake recovery			
Water	1,502,000	105,000	
Sewer	1,164,667	4,818,667	3,652,000
Drainage	850,500	769,200	826,500
Roading and Footpaths	3,053,476	3,417,900	2,136,800
Recreation and Community buildings			
Kaiapoi wharf	1,500,000		
Kaiapoi aquatic centre	5,000,000		
Kaiapoi War memorial building	350,000		
Kaiapoi Riverbanks	365,000	70,000	410,000
Kaiapoi BMX track and skateboard park	140,000		
Seismic strengthening Oxford Town Hall, Pearson Park	1,150,000	1,000,000	
Seismic strengthening other community buildings	457,000		
Kaiapoi Town centre	3,896,000		
Kairaki Motor camp	1,000,000		

EARTHQUAKE RECOVERY			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Earthquake Recovery			
<p>There is a safe environment for all.</p> <p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>The community's needs for health and social services are met.</p>	<p>Council has an ongoing role in earthquake recovery to restore core utilities and community facilities, and lead the social recovery of affected communities.</p>	<p>Maintain Kaiapoi Earthquake Hub operations, engagement with external agencies, and contribution to transition and recovery plans.</p> <p>Target</p> <p>Provide information, assistance, updates and official agency and community organisation material to 300 earthquake affected residents per quarter in the 2012/13 year.</p> <p>Ensure temporary accommodation for residents displaced by earthquakes.</p> <p>Target</p> <p>At least 22 housing units.</p> <p>Target</p> <p>Complete repair/rebuild infrastructural works and community facilities as per programme.</p>	<p>Number of earthquake affected residents assisted.</p> <p>Number of households per quarter provided with temporary accommodation.</p> <p>Works complete.</p>

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.

Funding Impact Statement for 2012-13 to 2021-22 for Earthquake Recovery

	Annual Plan 11/12 (\$000)	LTP >>> Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	1,132	-	-	-	1,901	2,947	3,460	4,702	5,402	6,302	7,302
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	17,775	4,582	264	212	-	-	-	-	-	-	-
Total operating funding	18,907	4,582	264	212	1,901	2,947	3,460	4,702	5,402	6,302	7,302
Applications of operating funding											
Payments to staff and suppliers	7,000	3,627	1,317	301	-	-	-	-	-	-	-
Finance costs	933	1,041	1,540	2,103	2,310	2,261	2,208	2,151	2,091	2,025	1,955
Internal charges and overheads applied	-	-	-	-	-	-	-	-	-	-	-
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding	7,933	4,668	2,857	2,404	2,310	2,261	2,208	2,151	2,091	2,025	1,955
Surplus (Deficit) of operating funding	10,974	(86)	(2,593)	(2,192)	(409)	686	1,252	2,551	3,311	4,277	5,347
Sources of capital funding											
Subsidies and grants for capital	64,467	6,317	6,176	4,082	586	-	-	-	-	-	-
Development and financial	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	12,756	4,663	9,194	6,433	(662)	(710)	(761)	(815)	(874)	(937)	(1,005)
Gross Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	77,223	10,980	15,370	10,515	(76)	(710)	(761)	(815)	(874)	(937)	(1,005)
Applications of capital funding											
Capital expenditure											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve level of service	-	1,607	1,000	-	-	-	-	-	-	-	-
- to replace existing assets	102,452	18,962	9,181	7,025	977	-	-	-	-	-	-
Increase (decrease) in reserves	(14,255)	(9,675)	2,596	1,298	(1,462)	(24)	491	1,736	2,437	3,340	4,342
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding	88,197	10,894	12,777	8,323	(485)	(24)	491	1,736	2,437	3,340	4,342
Surplus (Deficit) of capital funding	(10,974)	86	2,593	2,192	409	(686)	(1,252)	(2,551)	(3,311)	(4,277)	(5,347)
Funding balance	-	-	-	-	-	-	-	-	-	-	-

Earthquake Recovery

This table outlines the total costs of earthquake recovery and the sources of funding for the expenditure

	Projected expenditure to 30 June 12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	TOTAL \$' 000	Insurance & other \$' 000	FUNDING Government Subsidies \$' 000	WDC Share Loan funded \$' 000
OPERATING EXPENDITURE									
Recovery Centre	800	640	573	266	-	2,279	332	200	1,747
Rates Remissions	-	400	-	-	-	400			400
Land Remediation	172	-	-	-	-	172		172	-
Infrastructure Recovery Unit	1,229	-	-	-	-	1,229	434	643	152
General Response & Recovery	1,484	525	25	25	-	2,059	595	627	837
Water	147	20	20	-	-	187	95	78	14
Sewer	5,117	890	210	10	-	6,227	3,167	3,005	55
Drainage	876	330	340	-	-	1,546	728	808	10
Roading	2,351	432	149	-	-	2,932		1,874	1,058
Recreation	204	390	-	-	-	594			594
TOTAL OPERATING EXPENDITURE	12,380	3,627	1,317	301	-	17,625	5,351	7,407	4,867
CAPITAL EXPENDITURE									
General Response & Recovery	902	200	-	-	-	1,102	408		694
Land Remediation	160	-	-	-	-	160		160	-
Kairaki Camping ground	23	1,000	-	-	-	1,023		-	1,023
Kaipoi Town centre	604	3,896	-	-	-	4,500		-	4,500
Water	1,690	1,502	105	-	-	3,297	1,530	1,724	43
Sewer	8,407	1,165	4,819	3,652	-	18,043	7,167	9,703	1,173
Drainage	552	851	769	827	977	3,976	1,411	2,079	486
Roading	1,502	3,053	3,418	2,137	-	10,110	-	6,195	3,915
Recreation	3,982	7,295	70	410	-	11,757	5,996	1,100	4,661
TOTAL CAPITAL EXPENDITURE	17,822	18,962	9,181	7,026	977	53,968	16,512	20,961	16,495
Library / Museum / service centre		215	7,385			7,600			7,600
TOTAL EARTHQUAKE RECOVERY EXPENDITURE	30,202	22,804	17,883	7,327	977	79,193	21,863	28,368	28,962

Community Leadership ...

Governance

- Community Involvement in Decision Making
- Council's Accountability to the Community
- Iwi Relationships

District Development

- District Development
- Managing Effects of Development on the Environment

GOVERNANCE...

Community Involvement in Decision Making, Council's Accountability to the Community, Iwi Relationships

Overview of Activity

What we provide

Council provides the 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, Rangiora, Woodend-Ashley and the Oxford-Eyre Ward Advisory Board
- the ways in which the community can have input into the Council's decisions
- representation of the community's interests
- the relationship between Maori 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 Council's Annual Report. Council is accountable to the community to disclose its levels of service and expenditure.

The assets we look after

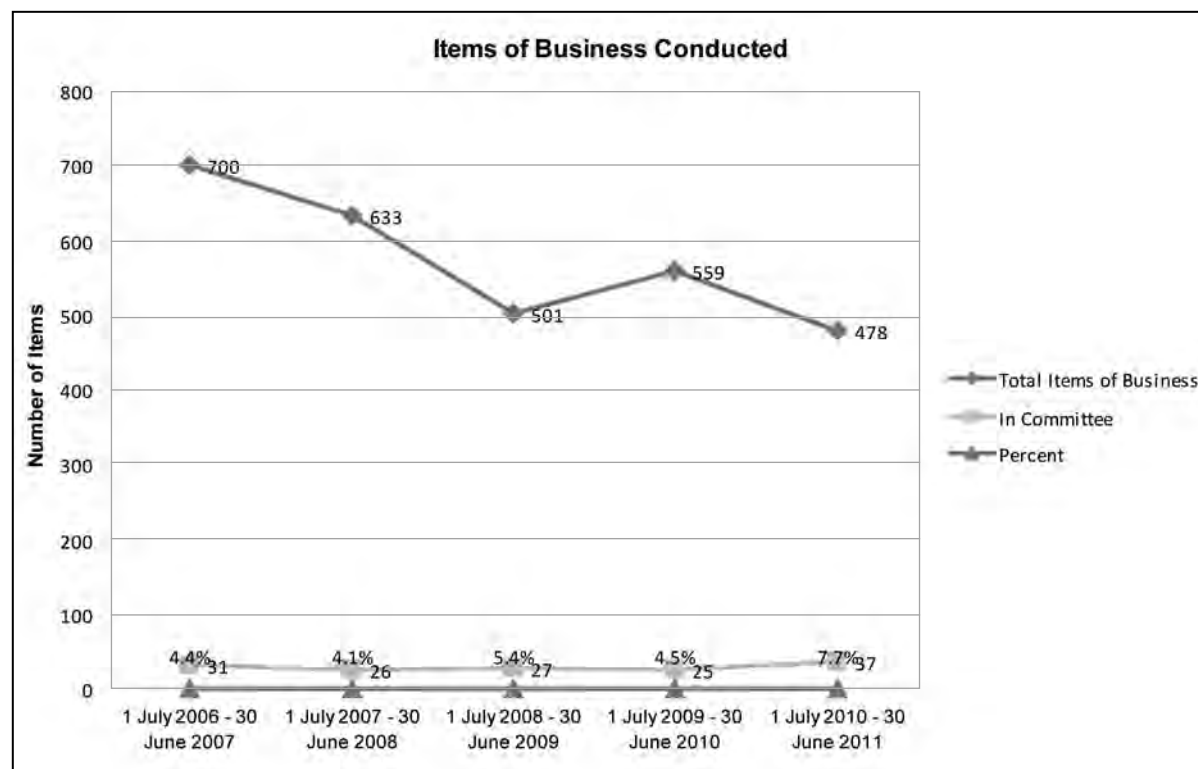
There are no significant assets for this activity.

2012/13 to 2014/15

- Council elections are due for October 2013 and provision is made for the returning officer's duties;
- Upgrade of the core information technology system is budgeted for 2013/14.

Long Term 2015-2022

- Provision is included to continue the Community Board advocate role for each of the four boards.



GOVERNANCE			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Community Involvement in Decision Making			
There are wide ranging opportunities for people to contribute to the decision-making by local, regional and national organisations that affects our District.	Taking into account the views of interested and affected parties in Council's decision-making.	Provision of opportunities for community involvement in decision making.	Number of Special Consultative Procedures held per quarter. Number of other consultation processes conducted.
		Maintaining the Committees, Community Boards and the Ward Advisory Board as avenues for community input to Council decision-making. Target All Board meetings held monthly from February to December. All Committee meetings held as scheduled.	Number of scheduled Community Board and Ward Advisory Board meetings held per quarter. Number of scheduled Committee meetings held per quarter.
Council's Accountability to the Community			
There are wide ranging opportunities for people to contribute to the decision-making by local, regional and national organisations that affects our District.	Establishing and maintaining effective decision-making processes.	Maintaining accountability to the whole community through the decisions reflected in the Ten Year Plan and Annual Plan and their implementation through the Annual Report.	Adoption of Annual Plans by 30 June each year and Annual Reports by 31 October each year.
		Public access is provided to Council decision-making. Target 95% of Council items of business are open to the public. Ensure Community Board and Ward Advisory Board Community Plans are reviewed annually.	Percentage of Council items of business that are open to the public. Community Plans reviewed by 30 September each year.



GOVERNANCE (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Iwi Relationships			
Public effect is given to the spirit of the Treaty of Waitangi.	Continuing to build the Council's relationship with Te Ngai Tuahuriri Runanga through the Memorandum of Understanding.	<p>Continue to consult Te Ngai Tuahuriri Runanga on issues of concern to it in accordance with the Memorandum of Understanding (MOU).</p> <p>Target</p> <p>Monthly meetings in accordance with the MOU.</p> <p>Yearly Hui at Council or the Marae.</p> <p>Canvass with the Runanga at least 5 major issues per quarter.</p>	<p>Number of Runanga Executive meetings with Council staff each quarter.</p> <p>Annual Hui held.</p> <p>Number of issues canvassed quarterly.</p>

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.

Funding Impact Statement for 2012-13 to 2021-22 for Governance											
	Annual Plan 11/12 (\$000)	LTP >>> Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	1,265	1,295	1,333	1,377	1,424	1,460	1,499	1,535	1,576	1,621	1,667
Targeted rates (other than a targeted rate for water supply)	283	291	302	311	324	335	346	358	370	383	394
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads	-	-	-	-	-	-	-	-	-	-	-
Fees, charges and targeted rates for water supply	13	12	12	12	12	12	12	12	12	12	12
Total operating funding	1,561	1,598	1,647	1,700	1,760	1,807	1,857	1,905	1,958	2,016	2,073
Applications of operating funding											
Payments to staff and suppliers	1,236	1,283	1,314	1,348	1,385	1,423	1,459	1,494	1,535	1,579	1,624
Finance costs	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads applied	335	353	361	379	386	397	407	416	427	439	451
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding	1,571	1,636	1,675	1,727	1,771	1,820	1,866	1,910	1,962	2,018	2,075
Surplus (Deficit) of operating funding	(10)	(38)	(28)	(27)	(11)	(13)	(9)	(5)	(4)	(2)	(2)
Sources of capital funding											
Subsidies and grants for capital	-	-	-	-	-	-	-	-	-	-	-
Development and financial	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	-	-	-	-	-	-	-	-	-	-	-
Gross Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-	-	-	-	-	-	-
Applications of capital funding											
Capital expenditure	-	-	-	-	-	-	-	-	-	-	-
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve level of service	-	-	-	-	-	-	-	-	-	-	-
- to replace existing assets	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	(10)	(38)	(28)	(27)	(11)	(13)	(9)	(5)	(4)	(2)	(2)
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding	(10)	(38)	(28)	(27)	(11)	(13)	(9)	(5)	(4)	(2)	(2)
Surplus (Deficit) of capital funding	10	38	28	27	11	13	9	5	4	2	2
Funding balance	-	-	-	-	-	-	-	-	-	-	-

DISTRICT DEVELOPMENT...

District Development, Managing Effects of Development on the Environment

Overview of Activity

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 increases to the population. The group of activities has a focus on sustainable development principles and opportunities.

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 of the organisation.

The assets we look after

There are no significant assets required for this activity.

2012/13 to 2014/15

- The Council has a legal obligation to review its District Plan within 10 years of it becoming operative, and this commenced as a rolling review in the 2011/12 year. There will be increased costs in this area in 2013/14 and 2014/15 as the deadline for the review approaches.
- Continue implementation of the Rangiora Town Centre Strategy (RTC 2020);
- Implementation of the Kaiapoi Town Centre Plan 2011;
- Continue Woodend/Pegasus area development strategy.

Long Term 2015-2022

- Although there will be a large rebuild program following the earthquakes, most will be covered by existing use rights, and only those builds on Greenfield sites will require resource consents. It is thus anticipated that from 2012/13 and out to 2016/17 income from resource consents will fall.

Significant Negative Effects

- There is some potential for the enforcement of the District Plan to impact negatively on economic development and natural ecology. However, nothing specific is anticipated in 2012/13 to 2014/15.

DISTRICT DEVELOPMENT			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
District Development			
<p>Transport is accessible, convenient, reliable, affordable and sustainable.</p> <p>There is a safe environment for all.</p> <p>The distinctive character of our towns, villages and rural areas is maintained.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p>	<p>Enabling well informed decisions on intended land uses and required services and facilities to accommodate future population and business growth, taking into account their transport network needs.</p>	<p>Preparing planning strategies and studies for whole towns, town centres and larger areas of the district to develop and maintain the District Development Strategy.</p> <ul style="list-style-type: none"> Implementing the agreed key actions outlined in the high level implementation table in the Kaiapoi Town Centre Plan 2011. Implementing the agreed actions outlined in the high level implementation table in the Rangiora Town Centre Strategy 2010 (RTC2020). Defining growth options for ^①MR873 for landowner and community consultation by 2012, as part of preparing an agreed MR873 development strategy. <p>Targets</p> <p>Community Consultation on options to be undertaken by 30 June 2012.</p> <p>Issues and implications reported to Council by 30 September 2012.</p> <p>Consultation on the implementation of a preferred option or options.</p>	<p>Number of agreed actions completed.</p> <p>Number of agreed actions completed.</p> <p>Community consultation completed.</p> <p>Report to Council completed.</p> <p>Consultation complete.</p>

① MR873 - Maori Reserve 873 is an area of approximately 2,600 acres set aside for residential purposes in 1848. It includes the village of Tuahiwi and land today is held in a variety of titles.

DISTRICT DEVELOPMENT (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Managing Effects of Development on the Environment			
<p>There is a safe environment for all.</p> <p>The distinctive character of our towns, villages and rural areas is maintained.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>The land is healthy.</p>	<p>Helping achieve the sustainable management of natural and physical resources through developing, maintaining and administering the District Plan.</p>	<p>Reviewing and updating the District Plan through Council initiated plan changes.</p>	<p>Number of plan changes initiated.</p>
		<p>Providing opportunities to the community for involvement in decision making, as required by the RMA and LGA.</p>	<p>Number of consultation processes undertaken.</p>
		<p>Responding to privately initiated changes to the District Plan.</p> <p>Target</p> <p>100% of private plan changes are dealt with in accordance with statutory timeframes.</p>	<p>Percentage of private plan changes responded to in accordance with legal timeframe requirements.</p>
		<p>Processing and monitoring resource consents within all legal timeframes (20 days for non-notified, and 70 days for notified) to address and mitigate potential adverse effects on the community and environment.</p> <p>Target</p> <p>100% in accordance with statutory timeframes.</p> <p>Audit land use consent decisions for compliance with conditions of consent.</p> <p>Target</p> <p>Annually audit 100 consents for compliance with conditions.</p>	<p>Percentage of resource consents issued within legal timeframes.</p> <p>Number of land use consent decisions audited.</p> <p>Number of consents audited.</p>

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.

Funding Impact Statement for 2012-13 to 2021-22 for District Development											
	Annual Plan 11/12 (\$000)	LTP Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	2,057	2,496	2,578	2,645	2,756	2,626	2,703	2,781	2,822	2,916	2,994
Targeted rates (other than a targeted rate for water supply)	291	113	116	119	122	125	128	132	135	139	143
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads	660	687	680	625	634	606	620	635	652	670	689
Fees, charges and targeted rates for water supply	435	459	421	379	374	498	494	507	522	539	556
Total operating funding	3,443	3,755	3,795	3,768	3,886	3,855	3,945	4,055	4,131	4,264	4,382
Applications of operating funding											
Payments to staff and suppliers	3,201	3,507	3,488	3,431	3,619	3,526	3,631	3,776	3,798	3,922	4,075
Finance costs	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads applied	229	248	252	256	262	263	271	279	283	293	301
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding	3,430	3,755	3,740	3,687	3,881	3,789	3,902	4,055	4,081	4,215	4,376
Surplus (Deficit) of operating funding	13	-	55	81	5	66	43	-	50	49	6
Sources of capital funding											
Subsidies and grants for capital	-	-	-	-	-	-	-	-	-	-	-
Development and financial	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	-	-	-	-	-	-	-	-	-	-	-
Gross Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-	-	-	-	-	-	-
Applications of capital funding											
Capital expenditure											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve level of service	-	-	-	-	-	-	-	-	-	-	-
- to replace existing assets	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	13	-	55	81	5	66	43	-	50	49	6
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding	13	-	55	81	5	66	43	-	50	49	6
Surplus (Deficit) of capital funding	(13)	-	(55)	(81)	(5)	(66)	(43)	-	(50)	(49)	(6)
Funding balance	-	-	-	-	-	-	-	-	-	-	-

Infrastructure Services ...

Roads and Footpaths

- Promoting Environmental Sustainability
- Supporting Business and Employment
- Protecting and Promoting Health, Safety and Security
- Improving Access and Mobility

Water Supply

- Water Supply and Quality
- Water Conservation
- Stockwater

Sewerage and the Treatment and Disposal of Sewage

- Reticulation Systems
- Effluent Quality

Stormwater Drainage

- Managing Stormwater
- Minimising the Impact of Flood Hazards
- Customer Satisfaction
- Community Engagement

Solid Waste

- Waste Collection
- Waste Disposal
- Waste Minimisation

ROADS AND FOOTPATHS...

Overview of Activity

What we provide

The Roads and Footpaths activity provides for the planning, operations, maintenance, development and improvements to the transport network so that it is affordable, integrated, safe, responsive and sustainable. The Council provides, maintains and renews sealed and unsealed roads, bridges and culverts, footpaths, on and off road cycleways, and bus stops, seats, and shelters to enable people and businesses 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

The Roads and Footpaths activity provides people with access to employment, services, education, and recreation, as well as providing for the 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 2012, the network comprises approximately 869km of sealed roads, 615km of unsealed roads, 273 bridges, 262km of footpaths, on and off road cycleways, streetlights, traffic signs, and bus stops and shelters to support the passenger transport system. Ninety eight and a half per cent of urban roads, and 52% of rural roads, are sealed. 96.5% of all travel is on the sealed road network.

The total value of our roading assets are \$678,588,879 as at 30 June 2011.

2012/13 to 2014/15

- The project to improve the Lineside Road/Flaxton Road intersection has been moved from 2012/13 to 2013/14 to align it with the construction of the proposed new supermarket
- Replace Cones Road Bridge subject to NZTA subsidy
- Allowance for property purchase at Red Lion Corner in Rangiora
- Southbrook Road/South Belt intersection improvements subject to NZTA approval
- Old Waimakariri Bridge at Kaiapoi cycle clip-on dependent on NZTA approval.

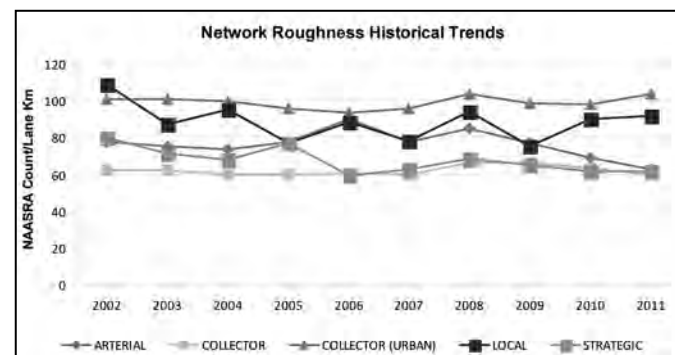
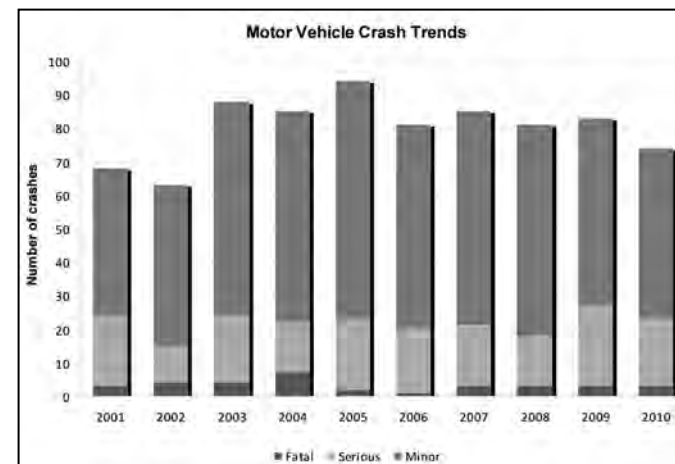
Long Term 2015-2022

- \$1 million has been added to the project to two-way High Street, upgrade the Blake Street carpark and the laneways in Rangiora (as identified in the Town Centre Plan) over years 2016/17 and 2017/18, to coordinate with the Red Lion corner improvements
- Ivory Street widening at Queen Street has been provided for to enable consistency with the rest of Queen Street, and has been added to the 2019/20 year of the programme at a cost of \$400,000
- Improvement to the Island Road/Skewbridge Road near the bridge has been added in years 2021 and 2022, to cater for expected growth in traffic along this route. This replaces the Kaiapoi Roothing Project of \$1 million that was in years 2016/17 and 2017/18 of the 2009/19 Ten Year Plan
- Woodend east projects including the upgrade of Gladstone Road and Kaiapoi Pa Road has been moved to 2015/16 and beyond as it is unlikely

any development will occur in this area within the next three years.

Significant Negative Effects

- 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. Council manages road maintenance to comply with consent conditions.



ROADS AND FOOTPATHS			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Promoting Environmental Sustainability			
Transport is accessible, convenient, reliable, affordable and sustainable.	Maintaining and developing the District's roads, footpaths, cycleways and passenger transport facilities to provide a convenient, accessible, responsive, sustainable and comfortable transport network.	Promoting sustainable use of transport modes and encouraging greater use of alternatives like public transport and ride-sharing where practical. Target Annually decrease single occupancy vehicles on key commuting routes (7am to 9am) into Christchurch as determined by survey in the base year of 2009-2010: Tram Road 83% SOV Lineside Road 82% SOV Main North Road 81% SOV	Number of single occupancy vehicles on weekday morning peak periods.
		Providing roading infrastructure using renewable resources where feasible.	Number of projects where renewable resources were used.
Supporting Business and Employment			
Businesses in the district are diverse, adaptable and growing.	Providing businesses with efficient access to the local and wider transport network, in particular through connections to the State Highway system and Christchurch.	Providing the network for a range of transport modes for people and goods moving around the District for employment, education, leisure, recreation and social activities. Targets <ul style="list-style-type: none">At least 75% of vehicle travel is on smooth roads in urban areas and at least 95% is on smooth roads in rural areas.No more than 5% of the unsealed roading network carrying more than 120 vehicles each day. Promptly responding to defects in the transport system. Target More than 90% of faults in the transport network are repaired within 48 hours for emergency faults and 14 days for routine faults.	Percentage of roads in urban and rural areas that reach the standard. Percentage of unsealed roads that carry more than 120 vehicles per day. Percentage of faults in the transport network that are repaired within the required timeframe: 1) for emergency faults, and 2) for routine faults.

ROADS AND FOOTPATHS (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Protecting and Promoting Health, Safety and Security			
<p>There is a safe environment for all.</p> <p>The community's need for health and social services are met.</p>	Designing and maintaining roads to protect the safety of all road users (including cyclists and pedestrians) and to provide people with access to essential health and social services.	<p>Provide and maintain a safe road network.</p> <p>Target</p> <p>Less than the 20 fatal and serious injury crashes per year. (Base year 2009).</p> <p>Ensure appropriate cooperation with Road Safety Partners.</p> <p>Target</p> <p>One meeting every two months.</p>	<p>Number of fatal and serious injury crashes on district roads.</p> <p>Number of meetings of the Road Safety Coordinating Committee.</p>
Improving Access and Mobility			
<p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>Transport is accessible, convenient, reliable, affordable and sustainable.</p>	Promoting a sense of community by providing people and businesses with access to all parts of the district, and providing facilities for all modes of active transport including walking and cycling.	<p>Providing for access and mobility of the road network through:</p> <p>1) Parking facilities</p> <p>Target</p> <p>Implementation of parking related projects outlined in the Kaiapoi Town Centre Plan and the Rangiora Town Centre Strategy.</p> <p>2) Footpath provision</p> <p>Target</p> <p>Annually increase and/or improve total length of District footpaths to NZ Standard.</p> <p>3) Cycling facilities</p> <p>Target</p> <p>Annually increase and/or improve the length of cycle lanes and/or paths.</p>	<p>Evidence of progression of parking related projects.</p> <p>The length of footpath extensions and improvements per annum.</p> <p>The length of dedicated cycle lanes and cycle paths and improvements per annum.</p>

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.

Funding impact statement for 2012-13 to 2021-22 for Roads and Footpaths

	Annual Plan 11/12 (\$000)	LTP Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-	-
Targeted rates (other than a targeted rate for water supply)	7,197	7,331	8,240	8,680	9,253	9,665	10,558	11,038	11,634	12,568	13,077
Subsidies and grants for operating purposes	1,986	2,155	2,331	2,364	2,533	2,575	2,765	2,814	3,023	3,091	3,328
Internal charges and overheads	-	-	-	-	-	-	-	-	-	-	-
Fees, charges and targeted rates for water supply	145	138	145	148	154	161	169	175	181	192	200
Local authorities fuel tax, fines, infringement fees, and other receipts	307	307	316	326	336	347	357	367	379	391	404
Total operating funding	9,635	9,931	11,032	11,518	12,276	12,748	13,849	14,394	15,217	16,242	17,009
Applications of operating funding											
Payments to staff and suppliers	4,462	4,523	4,879	4,946	5,279	5,368	5,741	5,837	6,245	6,376	6,839
Finance costs	1,123	999	949	1,102	1,188	1,330	1,825	2,067	2,252	2,447	2,667
Internal charges and overheads applied	1,613	1,761	1,741	1,723	1,743	1,776	1,891	1,963	2,054	2,145	2,247
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding	7,198	7,283	7,569	7,771	8,210	8,474	9,457	9,867	10,551	10,968	11,753
Surplus (Deficit) of operating funding	2,437	2,648	3,463	3,747	4,066	4,274	4,392	4,527	4,666	5,274	5,256
Sources of capital funding											
Subsidies and grants for capital	4,069	3,001	5,702	7,450	3,600	3,662	3,941	3,282	3,651	4,061	4,348
Development and financial	404	1,106	3,717	2,147	2,531	1,225	1,297	1,187	1,050	832	832
Increase (decrease) in debt	1,226	816	1,848	1,116	1,847	3,148	2,441	2,684	1,798	1,757	1,800
Gross Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	5,699	4,923	11,268	10,713	7,978	8,035	7,678	7,153	6,499	6,650	6,979
Applications of capital funding											
Capital expenditure											
- to meet additional demand	1,841	1,106	5,220	7,649	2,442	3,509	2,149	373	1,425	1,964	2,055
- to improve level of service	2,898	1,848	1,610	2,142	5,850	5,302	4,180	3,666	3,457	3,053	3,059
- to replace existing assets	5,274	4,444	4,734	4,885	5,072	5,331	5,556	5,776	6,016	6,315	6,565
Increase (decrease) in reserves	(1,877)	174	3,167	(216)	(1,320)	(1,832)	185	1,865	267	592	556
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding	8,136	7,572	14,731	14,460	12,044	12,310	12,070	11,680	11,165	11,924	12,235
Surplus (Deficit) of capital funding	(2,437)	(2,648)	(3,463)	(3,747)	(4,066)	(4,274)	(4,392)	(4,527)	(4,666)	(5,274)	(5,256)
Funding balance	-	-	-	-	-	-	-	-	-	-	-

WATER SUPPLY...

Overview of Activity

What we provide

Water

The Council provides reticulated water supplies for about 85% of the district's population, from 17 District schemes. Each scheme provides varying levels of service in terms of quality, capacity, reliability, and affordability of the service. All schemes are managed through Activity Management 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
- Woodend
- Pegasus
- Pines / Kairaki
- 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 that are not connected to one of the Council's water supplies generally use private wells to obtain their drinking water.

Plans are currently underway to extend the Woodend Water Supply to service the communities of Woodend Beach and Tuahiwi.

The table on the following page summarises the status of the existing supplies and the programme to upgrade all supplies to comply with the Drinking Water Standards.

The Council is working towards ensuring that it complies with the requirements of the Health (Drinking Water) Amendment Act 2007, which requires the Council to take all practicable steps to comply with the Drinking Water Standards for New Zealand 2008. This means that over time all of the Council's public water schemes in the District will be of sufficient quality to ensure the protection of public health, along with improved capacity.

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 avoid the risk of water-borne diseases affecting public health.

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 \$50 million.

Stockwater

The assets include an intake tunnel at Browns Rock, southwest of Oxford, a main race channel, approximately 800 kilometres 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 1629 properties.

Water Scheme	Compliant with Health Requirements of the Drinking Water Standards? (Yes/No)	Proposed Upgrade Year (Construction)
Rangiora	Yes	
Kaiapoi	Yes	
Woodend	Yes	
Pegasus	Yes	
Pines / Kairaki	Yes	
Waikuku Beach	No	2017
Cust	Yes	
Oxford Urban	Yes	
Ohoka	No	2014
Garrymere	No	2015
Poyntzs Road	No	2016
Oxford Rural No. 1	No	2015
Oxford Rural No. 2	No	2014
Summerhill	Yes	
Mandeville	Yes*	
Fernside	No	2014
West Eyreton	Yes	

* Note: Assumes new Mandeville well is confirmed to be secure groundwater

2012/13 to 2014/15

- New community water supply installed for Tuahiwi
- Upgrade Oxford Rural No 2 scheme
- Connect Fernside to Mandeville scheme subject to confirmation that Mandeville well is secure
- Upgrade Oxford Rural No 1 scheme
- Continue implementation of the water conservation strategy.

Long Term 2015-2022

- Upgrade Poyntzs Road, Garrymere and Waikuku Beach schemes
- Pipeline renewals at various water supply schemes
- Growth related works at Woodend, Kaiapoi and Rangiora
- Rising main upgrade from Springbank to Cust following consultation.

Significant Negative Effects

Demand for continuity of community supplies may have an adverse effect on groundwater resources.

Major industrial or commercial water uses may have economic potential curtailed by restricted use of vast quantities of water.

WATER SUPPLY			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Water Supply and Quality			
<p>There is sufficient clean water to meet the needs of communities and ecosystems.</p> <p>There is a safe environment for all.</p>	<p>Provide community water supplies that provide capacity for anticipated growth, and for improved drinking water quality.</p>	<p>Upgrading the following water supplies to comply with the health requirements of the Drinking Water Standards for New Zealand 2008 in accordance with the Health (Drinking Water) Amendment Act 2007 to provide for growth and ensure continuity of supply:</p> <p>Target</p> <p>New supply to Tuahiwi by June 2013</p> <p>Target</p> <p>Upgrade Oxford Rural 2 by June 2014</p> <p>Target</p> <p>Upgrade Oxford Rural 1 by June 2015</p> <p>All water supply schemes complying with Drinking Water Standards for New Zealand 2008.</p> <p>Preparing Public Health Risk Management Plans for schemes as follows:</p> <ul style="list-style-type: none"> • Kaiapoi by July 2012 • Rangiora by December 2012 • Oxford Rural No. 1 and No. 2 by 2014 <p>Continuity of Supply</p> <p>Target</p> <p>No outages of water to exceed more than 8 hours duration.</p>	<p>Upgrade complete.</p> <p>Upgrade complete.</p> <p>Upgrade complete.</p> <p>Number of water supply schemes where water testing is compliant with EColi requirements of the Drinking Water Standards.</p> <p>Public Health Risk Management Plans complete and approved by the Water Supply Assessors from Crown Public Health.</p> <p>Number of outages recorded interrupting continuity of supply.</p>

WATER SUPPLY			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Water Conservation			
There is sufficient water to meet the needs of communities and ecosystems.	Carefully managing water demands, including minimising leakage.	<p>Implement the measures in the Water Conservation Strategy identified for the 2012 to 2014 period.</p> <p>Targets</p> <p>Implementation leak reduction programme by June 2014 and achieve the target level of leakage of 240 litres/ connection/day by June 2015.</p> <p>Implement Community Awareness Programme by June 2014.</p>	<p>Leak reduction programme implemented and target leakage level achieved.</p> <p>Community Awareness Programme implemented.</p>
Stockwater			
<p>Businesses in the District are diverse, adaptable and growing.</p> <p>There is sufficient water to meet the needs of communities and ecosystems.</p> <p>There is a safe environment for all.</p>	Providing stockwater to support the economic activity of the farming sector.	<p>Providing a reliable source of stockwater to approximately 1629 properties through a 791 km network of races, managed under contract by Waimakariri Irrigation Limited:</p> <p>Target</p> <p>No loss of service to exceed more than 24 hours duration.</p> <p>Target</p> <p>100% of all service requests responded to within 48 hours.</p>	<p>Number of exceedences of more than 24 hours.</p> <p>Percentage of service requests delivered within 48 hours.</p>

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.

Funding Impact Statement for 2012-13 to 2021-22 for Water Supply

	Annual Plan 11/12 (\$000)	LTP Budget 12/13 (\$000)	>>>	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Sources of operating funding												
General rates, uniform annual general charges, rates penalties	2	2		10	10	9	8	8	7	7	6	6
Targeted rates (other than a targeted rate for water supply)	4,440	5,199		5,499	5,699	6,045	6,251	6,249	6,403	6,479	6,658	6,919
Subsidies and grants for operating purposes	-	-		-	-	-	-	-	-	-	-	-
Fees, charges, and targeted rates for water supply	347	411		73	73	77	79	80	82	83	86	89
Internal charges and overheads	105	66		112	117	83	103	131	180	232	274	328
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-		-	-	-	-	-	-	-	-	-
Total operating funding	4,894	5,678		5,694	5,899	6,214	6,441	6,468	6,672	6,801	7,024	7,342
Applications of operating funding												
Payments to staff and suppliers	2,208	2,351		2,439	2,522	2,616	2,793	2,800	2,892	2,996	3,111	3,329
Finance costs	435	873		991	1,017	1,114	1,101	939	954	864	838	804
Internal charges and overheads applied	389	450		471	483	495	511	507	521	530	545	568
Other operating funding applications	-	-		-	-	-	-	-	-	-	-	-
Total applications of operating funding	3,032	3,674		3,901	4,022	4,225	4,405	4,246	4,367	4,390	4,494	4,701
Surplus (Deficit) of operating funding	1,862	2,004		1,793	1,877	1,989	2,036	2,222	2,305	2,411	2,530	2,641
Sources of capital funding												
Subsidies and grants for capital	-	-		-	-	-	-	-	-	-	-	-
Development and financial	464	1,528		1,154	998	954	1,645	859	831	876	748	749
Increase (decrease) in debt	17,628	1,839		504	949	(831)	(2,176)	93	(1,232)	(476)	(976)	614
Gross Proceeds from sale of assets	-	-		-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-		-	-	-	-	-	-	-	-	-
Total sources of capital funding	18,092	3,367		1,658	1,947	123	(531)	952	(401)	400	(228)	1,363
Applications of capital funding												
Capital expenditure												
- to meet additional demand	19,154	3,602		1,902	2,294	446	56	1,226	24	1,064	406	1,966
- to improve level of service	222	183		125	746	57	23	72	-	-	-	-
- to replace existing assets	782	679		991	1,080	962	657	682	707	712	738	772
Increase (decrease) in reserves	(204)	907		433	(296)	647	768	1,193	1,172	1,035	1,159	1,267
Increase (decrease) of investments	-	-		-	-	-	-	-	-	-	-	-
Total applications of capital funding	19,954	5,372		3,451	3,824	2,112	1,505	3,174	1,903	2,811	2,302	4,004
Surplus (Deficit) of capital funding	(1,862)	(2,004)		(1,793)	(1,877)	(1,989)	(2,036)	(2,222)	(2,305)	(2,411)	(2,530)	(2,641)
Funding balance	-	-		-	-	-	-	-	-	-	-	-

SEWERAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE...

Overview of Activity

What we provide

The Council provides seven separate sewer schemes that collectively enable the disposal of sewage from about 85% of the properties in the District. Each scheme provides varying levels of service in terms of effluent quality, capacity, reliability, and affordability of the service. 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 sewage 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 and five rural residential schemes serving the communities of:

- Eastern Districts
 - Rangiora
 - Kaiapoi
 - Woodend
 - Waikuku Beach
 - Woodend Beach
 - Pines Beach and Kairaki
 - Tuahiwi
 - Pegasus

- Oxford
- Mandeville
- Ohoka Meadows
- Swannanoa
- Fernside
- Loburn Lea

The physical assets comprise gravity pipelines, manholes, pump stations, pumps, pressure mains, treatment facilities and buildings.

In 2012/13, the Mandeville, Ohoka Meadows, and Swannanoa schemes will be amalgamated into the Eastern Districts Sewer Scheme. This will be achieved by constructing a pump station at Mandeville with a pipeline through Ohoka to the Rangiora Wastewater Treatment Plant. This will also provide an opportunity to provide reticulated wastewater to properties in Ohoka.

2012/13 to 2014/15

- Amalgamation of the Mandeville, Ohoka Meadows and Swannanoa schemes into the Eastern District Sewer scheme;
- Improvements to the Oxford Wastewater Treatment Plant.
- Contingency of \$1 million has been brought forward to address ocean outfall work.

Long Term 2015-2022

- Significant treatment upgrades have been included in years 2015/16 through to 2021/22 at the Rangiora and Woodend Wastewater Treatment Plants to cater for projected growth in these communities.

Significant Negative Effects

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

SEWERAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Reticulation Systems			
<p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>There is a safe environment for all.</p>	<p>Providing reticulated sewerage systems of sufficient capacity to prevent uncontrolled discharge of effluent.</p>	<p>Provide reticulation systems for existing urban areas and new developments, recognising that existing systems currently experience high stormwater inflow and infiltration resulting in overflows during heavy rainfall.</p> <p>Targets</p> <p>Reinstate the wastewater trunk mains in earthquake damaged areas, outside of the Red Zones, in particular for Kaiapoi, and Pines and Kairaki Beaches by June 2014.</p> <p>Re-instate permanent wastewater reticulation systems to service all earthquake damaged areas, excluding the Red Zone, by June 2015.</p> <p>Construct a wastewater pump station at Mandeville and a pipeline to Rangiora to amalgamate the Mandeville, Ohoka Meadows and Swannanoa sewer schemes with the Eastern Districts Sewer Scheme by December 2012.</p> <p>Carry out Close Circuit TV (CCTV) programmed inspections of trunk sewer mains to assess the condition and identify sources of stormwater infiltration on at least a 2 yearly cycle.</p>	<p>Wastewater trunk mains re-instated.</p> <p>Wastewater reticulation systems reinstated.</p> <p>Sewer schemes amalgamated with Eastern Districts.</p> <p>Inspections complete.</p>

SEWERAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Effluent Quality			
Core utility services are provided in a timely, sustainable and affordable manner. There is a safe environment for all.	Providing reliable and efficient wastewater treatment plants to minimise the harm to the environment from the discharge of contaminants to ground or water.	Continuing to operate the wastewater treatment plants in a way that minimises the impacts of wastewater discharges on the environment. Target 100% compliance with resource consent conditions for wastewater discharges.	Percentage of compliance with resource consent conditions.
		Review long term options to improve the sustainability of the Loburn Lea sewerage scheme. Target By December 2012. Review long term options to improve the sustainability of the Fernside sewerage scheme. Target By June 2013.	Loburn Lea review complete. Fernside review complete.

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.

Funding Impact Statement for 2012-13 to 2021-22 for Sewerage and the Treatment and Disposal of Sewage											
	Annual Plan 11/12 (\$000)	LTP >>> Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	57	57	53	49	44	40	35	31	26	22	18
Targeted rates (other than a targeted rate for water supply)	6,496	6,872	7,298	7,907	7,928	7,806	8,375	8,290	8,547	8,275	8,181
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees, charges and targeted rates for water supply	172	175	178	182	186	190	194	198	202	207	212
Internal charges and overheads	18	14	1	3	4	14	26	38	51	67	85
Total operating funding	6,743	7,118	7,530	8,141	8,162	8,050	8,630	8,557	8,826	8,571	8,496
Applications of operating funding											
Payments to staff and suppliers	3,045	2,905	3,379	3,328	3,592	3,409	3,441	3,480	3,715	3,819	4,057
Finance costs	1,691	1,458	1,577	1,706	1,568	1,419	1,666	1,404	1,171	875	597
Internal charges and overheads applied	588	620	672	673	674	665	702	694	709	703	725
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding	5,324	4,983	5,628	5,707	5,834	5,493	5,809	5,578	5,595	5,397	5,379
Surplus (Deficit) of operating funding	1,419	2,135	1,902	2,434	2,328	2,557	2,821	2,979	3,231	3,174	3,117
Sources of capital funding											
Subsidies and grants for capital	-	-	-	-	-	-	-	-	-	-	-
Development and financial	957	3,729	3,125	3,045	2,832	2,595	2,503	2,508	2,097	1,938	1,375
Increase (decrease) in debt	(667)	1,399	1,199	(2,087)	(1,457)	2,860	(4,137)	(3,908)	(4,534)	(2,473)	7,136
Gross Proceeds from sale of assets	-	-	570	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	290	5,128	4,894	958	1,375	5,455	(1,634)	(1,400)	(2,437)	(535)	8,511
Applications of capital funding											
Capital expenditure											
- to meet additional demand	586	5,035	5,551	1,962	2,220	6,359	-	373	-	2,113	11,165
- to improve level of service	1,150	171	62	451	-	-	-	-	-	-	-
- to replace existing assets	733	1,550	704	372	455	803	394	416	389	271	648
Increase (decrease) in reserves	(760)	507	479	607	1,028	850	793	790	405	255	(185)
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding	1,709	7,263	6,796	3,392	3,703	8,012	1,187	1,579	794	2,639	11,628
Surplus (Deficit) of capital funding	(1,419)	(2,135)	(1,902)	(2,434)	(2,328)	(2,557)	(2,821)	(2,979)	(3,231)	(3,174)	(3,117)
Funding balance	-	-	-	-	-	-	-	-	-	-	-

STORMWATER DRAINAGE...

Including Managing Stormwater, Minimising the Impact of Floor Hazards, Customer Satisfaction, Community Engagement

Overview of Activity

What we provide

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

The drainage systems are managed through Asset Management Plans, maintained by a dedicated drainage contractor and operated to meet resource consent conditions.

Why we do it

Council provides drainage systems to provide public safety, protect property and 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 \$44.7 million.

2012/13 to 2014/15

- Complete global discharge consent under the Regional Natural Resources Regional Plan
- Complete three brooks enhancement works to Northbrook, Middle Brook and Southbrook streams
- Upgrade Blackett Street piping to alleviate surface flooding
- Upgrade of drainage works for East Woodend Outline Development Plan Area
- Upgrade of Hewitts Road piping.

Long Term 2015-2022

- Enhancement of north drain/Ashgrove Park, and implementation of stormwater treatment facility
- Enhancement of Middle Brook, and implementation of the stormwater treatment facility
- Chinnerys Road drainage upgrade
- Service development on the west Kaiapoi area.

Significant Negative Effects

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

STORMWATER DRAINAGE			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Managing Stormwater			
There is a safe environment for all. Core utility services are provided in a timely, sustainable and affordable manner. Businesses in the District are diverse, adaptable and growing.	Developing public drainage infrastructure to be effective and efficient in reducing risks of flooding to residential areas and business zones.	Manage and maintain stormwater systems that provide safety and protection from flooding throughout the District. Target 100% of service requests actioned within 5 working days.	Service delivery standards achieved.
		Provide and maintain stormwater attenuation and treatment prior to discharge into waterways and groundwater. Targets 100% compliance with discharge resource consents. Annual report on baseline water quality (suspended solids, nutrients, metals and hydrocarbons) in five selected waterways (North Brook, Middle Brook, South Brook, Taranaki Stream and Waikuku North Stream), throughout the District.	Compliance with resource consents achieved. Annual report delivered.
Minimising the Impact of Flood Hazards			
There is a safe environment for all. Core utility services are provided in a timely, sustainable and affordable manner.	Developing information systems to enable up to date flood hazard information for stakeholders.	Mitigate flood hazard through maintaining and updating undercurrent and flood hazard information (e.g. maps and registers). Target 100% of potential flooding in urban areas identified from stormwater models.	Annual report on flood hazard and undercurrent information.

STORMWATER DRAINAGE (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Customer Satisfaction			
Core utility services are provided in a timely, sustainable and affordable manner.	Managing and maintaining drainage services that balance providing protection from flood risk with affordability.	Provide prompt response to drainage related enquiries. Target 100% of drainage enquiries actioned within 5 working days.	Percentage of drainage enquiries actioned within 5 working days.
Community Engagement			
Public effect is given to the spirit of the Treaty of Waitangi.	Continue to build the relationship with Te Ngai Tuahuriri Runanga regarding freshwater management as part of the drainage activity.	Maintain dialogue and consultation with Ngai Tuahuriri Runanga in accordance with the Memorandum of Understanding with Council Target 100% representation by the Drainage Team at the meetings.	Drainage teams represented at all scheduled Runanga meetings.
There are wide ranging opportunities for people to contribute to the decision-making by local, regional and national organisations that affects our District.	Consulting with interested and affected groups on drainage related proposals.	Engage with drainage and Water Race Advisory Groups at meetings. Target Three meetings per year.	Number of advisory group meetings held per year.

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.

Funding Impact Statement for 2012-13 to 2021-22 for Stormwater Drainage											
	Annual Plan 11/12 (\$000)	LTP >>> Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	139	136	127	177	170	163	156	149	142	135	128
Targeted rates (other than a targeted rate for water supply)	2,212	2,698	2,920	3,361	3,803	4,008	3,999	4,097	4,211	4,356	4,510
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads	51	16	18	42	72	79	69	55	67	80	94
Fees, charges and targeted rates for water supply	18	21	21	21	23	25	24	25	26	26	28
Total operating funding	2,420	2,871	3,086	3,601	4,068	4,275	4,248	4,326	4,446	4,597	4,760
Applications of operating funding											
Payments to staff and suppliers	1,247	1,324	1,465	1,781	1,876	1,931	1,851	1,903	1,965	2,032	2,103
Finance costs	490	611	786	928	998	1,173	1,243	1,200	1,141	1,104	1,103
Internal charges and overheads applied	193	228	256	295	312	330	329	337	347	359	372
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding	1,930	2,163	2,507	3,004	3,186	3,434	3,423	3,440	3,453	3,495	3,578
Surplus (Deficit) of operating funding	490	708	579	597	882	841	825	886	993	1,102	1,182
Sources of capital funding											
Subsidies and grants for capital	-	-	-	-	-	-	-	-	-	-	-
Development and financial	940	1,026	1,043	1,800	1,231	1,135	608	597	605	591	1,032
Increase (decrease) in debt	3,176	2,622	2,231	1,253	2,335	1,141	(489)	(668)	(451)	(475)	(487)
Gross Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	4,116	3,648	3,274	3,053	3,566	2,276	119	(71)	154	116	545
Applications of capital funding											
Capital expenditure											
- to meet additional demand	9,060	7,356	1,686	1,077	2,329	1,444	-	-	-	-	354
- to improve level of service	2,775	630	1,440	1,034	1,405	1,184	1,287	652	944	880	836
- to replace existing assets	164	70	143	177	78	96	84	87	91	196	99
Increase (decrease) in reserves	(7,393)	(3,700)	584	1,362	636	393	(427)	76	112	142	438
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding	4,606	4,356	3,853	3,650	4,448	3,117	944	815	1,147	1,218	1,727
Surplus (Deficit) of capital funding	(490)	(708)	(579)	(597)	(882)	(841)	(825)	(886)	(993)	(1,102)	(1,182)
Funding balance	-	-	-	-	-	-	-	-	-	-	-

SOLID WASTE...

Overview of Activity

What we provide

The Solid Waste Activity provides for the collection, transfer and final disposal of waste materials generated by households and businesses within the District.

The Council provides domestic refuse (rubbish) and recycling collections to households and businesses in Kaiapoi, Oxford, Pegasus, Rangiora and Woodend, in some rural townships including Cust, Sefton, Tuahiwi, Pines and Kairaki Beaches, Waikuku Beach and Woodend Beach, and in some rural areas along the collection routes. A recycling collection service only is provided to households in Ohoka and along part of Mill Road, Ohoka.

The Council has a resource recovery park in Rangiora (at Southbrook) and a transfer station in Oxford. These sites can be used by all District residents and businesses for the disposal of separated recyclable materials, household hazardous waste and garden waste, for final disposal of rubbish, and for cleanfill at Southbrook only. Council also operates a consented cleanfill site that is accessible by registered contractors.

The Council provides the aftercare of the Council's five closed landfill sites in Oxford, Cust, Kaiapoi, Rangiora and Mandeville, and monitors groundwater quality at four of these sites as required under resource consent conditions.

The Council also has a role in facilitating waste minimisation behaviours within communities. This is put into effect by providing resources for education programmes into schools about sustainability and waste minimisation. Support is also provided to businesses to develop more sustainable practices.

Council provides home compost units and bokashi bucket systems at cost to improve the sustainable behaviour of households.

Why we do it

Providing a kerbside collection for household refuse and recycling, plus waste disposal and materials diversion services and facilities helps maintain the quality of life in the District, protects the environment, and facilitates waste minimisation through re-use, recycling and recovery. Provision of the service also minimises illegal dumping of refuse.

The Council has reviewed its 2009 Waste Management Plan (WMP), and has prepared a new document (the Waste Management & Minimisation Plan) in order to address several issues that were highlighted during the WMP review. A series of investigations are proposed in the new document, and the outcomes of these could result in changes to the levels of service provided by Council's kerbside collection services, resource recovery park and transfer stations, and other waste management services, over the Ten Year Plan period.

The assets we look after

The physical assets comprise the resource recovery park in Rangiora, the transfer station in Oxford and the cleanfill disposal site near Fernside. Assets also include; monitoring bores associated with and fencing around the closed landfills and the cleanfill site; and access roads, hardstand areas, fencing, landscaping, signage, water supply services, clean and contaminated stormwater drainage systems, buildings, and hazardous waste drop off and storage facilities at the resource recovery park and transfer station, plus three weighbridges (including the weighbridge software and computers) at the resource recovery park.

The review of the Solid Waste Management Plan in 2012 will review the levels of service for the District.

2012/13 to 2014/15

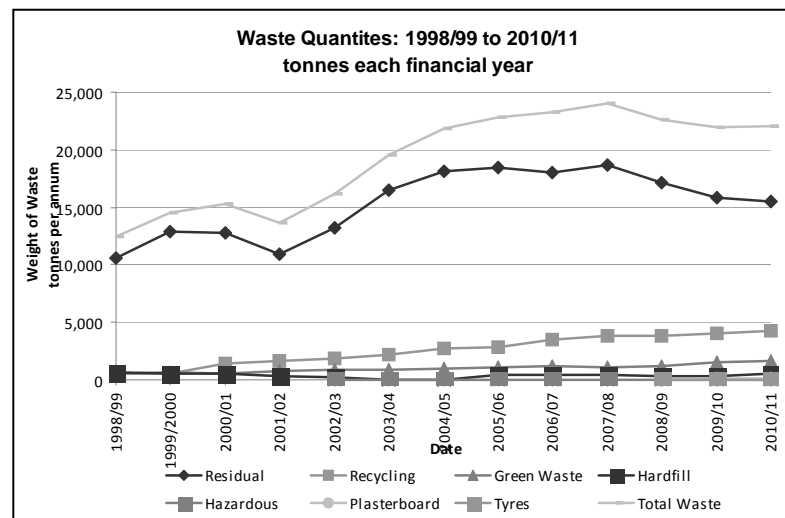
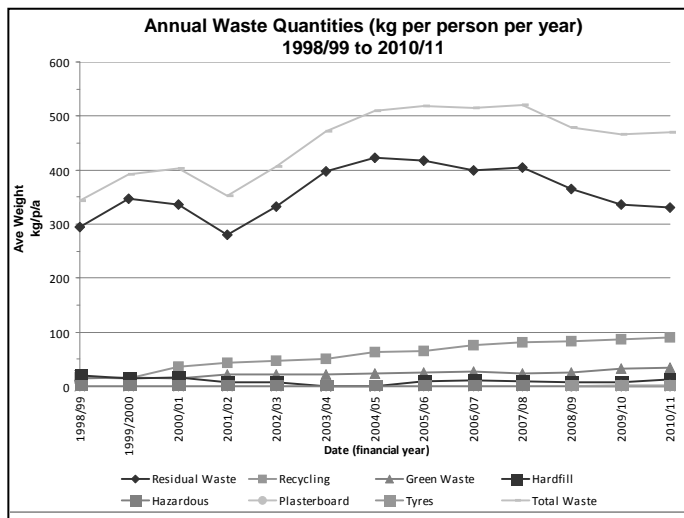
- Changes to fees and charges including rubbish bags and commercial waste are proposed;
- Emissions Trading Scheme charges will be applied at landfills from 1 January 2013.

Long Term 2015-2022

- Southbrook Transfer Station reseal and weighbridge replacement;
- Oxford Transfer Station reseal.

Potential Negative Effects

- Potential for environmental harm from solid waste facilities may affect residents and public health if not managed properly.
- Landfill sites have the potential for environmental harm from gas and leachate if not managed properly.



SOLID WASTE			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Waste Collection			
<p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>Businesses in the District are diverse, adaptable and growing.</p>	<p>Developing an effective and efficient service for businesses and households to dispose of their waste.</p> <p>Supporting businesses to safely and conveniently dispose of their waste.</p>	<p>Providing waste disposal, materials diversion and recycling services at:</p> <p>Targets</p> <p>Oxford transfer station for two days per week.</p> <p>Southbrook resource recovery park for seven days per week.</p> <p>Cleanfill disposal services at Sutherlands pit cleanfill site for 6 days per week.</p>	<p>Number of scheduled days Oxford Transfer Station was not open.</p> <p>Number of scheduled days Southbrook Resource Recovery Park was not open.</p> <p>Number of scheduled days Sutherlands Pit was not open.</p>
		<p>Providing a weekly kerbside refuse bag and a fortnightly recycling wheelie bin collection service to all properties rated for kerbside refuse and recycling collection.</p> <p>Target</p> <p>Providing a weekly kerbside refuse bag and a fortnightly recycling wheelie bin collection service.</p>	<p>All kerbside collections provided as scheduled.</p>

SOLID WASTE (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Waste Disposal			
There is a safe environment for all.	Minimising the risks of waste being inappropriately or dangerously disposed of by utilising the regional landfill facility.	Transporting residual waste to the regional landfill at Kate Valley in the Hurunui District. Target No significant incidences of non-compliant materials in the waste sent to the regional landfill facility.	Number of significant incidences of non-compliant materials.
The land is healthy. There is sufficient clean water to meet the needs of communities and ecosystems.	Managing adverse environmental effects on land and water through best practice management at the regional landfill and District disposal and waste transfer sites.	Managing five closed landfill sites at Rangiora, Kaiapoi, Oxford, Mandeville and Cust, in accordance with the consent conditions. Target 100% compliance with consent conditions for the closed landfills.	Percentage of compliance with consent conditions.
		Operating a clean fill disposal site, resource recovery park and transfer station in accordance with the consent conditions. Target 100% compliance with consent conditions for the three sites.	Percentage of compliance with consent conditions.
Waste Minimisation			
The land is healthy. There is sufficient clean water to meet the needs of communities and ecosystems.	Changing household and business waste disposal practices to minimise waste generation.	Providing waste minimisation information and education programmes to businesses, households and schools to encourage the reduction in quantity of waste sent to landfill: Targets <ul style="list-style-type: none"> Reducing annual per capita quantity of waste to landfill from the 405kg per capita disposed of in the base year of 2007/08 and subsequent years. 	Annual kg per capita.

SOLID WASTE (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Waste Minimisation (continued)			
The land is healthy. There is sufficient clean water to meet the needs of communities and ecosystems.		<ul style="list-style-type: none"> Increasing annual per capita quantity of materials diverted from the 116.1 kg per capita diverted in the base year of 2007/08 and subsequent years. 	Annual kg per capita.
		<p>Implementing a long-term waste minimisation programme in accordance with the adopted Waste Management and Minimisation Plan 2012.</p> <p>Targets</p> <p>By June 2013:</p> <ul style="list-style-type: none"> Complete a Solid Waste Analysis Protocol of landfilled waste. <p>By June 2014:</p> <ul style="list-style-type: none"> Investigate organic waste treatment and collection options. Investigate and consult on rural recycling services. Investigate cleanfill pit capacity. <p>By June 2015:</p> <ul style="list-style-type: none"> Investigate feasibility of, and consult on, a multiple bin service for kerbside collection of residual, recycling and organic waste materials. <p>By June 2017:</p> <ul style="list-style-type: none"> Investigate feasibility of establishing waste minimisation education facility at Rangiora Resource Recovery Park. 	<p>Waste Management and Minimisation Plan 2012 progress report received by Council.</p> <p>Analysis complete.</p> <p>Investigation complete.</p> <p>Investigation complete.</p> <p>Investigation complete.</p> <p>Investigation complete.</p> <p>Investigation complete.</p>

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.

Funding Impact Statement for 2012-13 to 2021-22 for Solid Waste

	Annual Plan 11/12 (\$000)	LTP Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	262	487	527	559	615	660	695	729	768	808	844
Targeted rates (other than a targeted rate for water supply)	895	915	953	987	1,040	1,110	1,156	1,207	1,251	1,292	1,332
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees, charges and targeted rates for water supply	4,269	3,832	4,042	4,328	4,695	5,041	5,284	5,559	5,879	6,062	6,210
Internal charges and overheads	7	38	5	5	5	5	5	5	5	5	5
Total operating funding	5,433	5,272	5,527	5,879	6,355	6,816	7,140	7,500	7,903	8,167	8,391
Applications of operating funding											
Payments to staff and suppliers	4,908	4,784	4,995	5,313	5,733	6,137	6,473	6,818	7,202	7,445	7,663
Finance costs	31	14	14	14	13	14	13	12	11	11	11
Internal charges and overheads applied	386	378	390	408	428	458	482	508	536	554	570
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding	5,325	5,176	5,399	5,735	6,174	6,609	6,968	7,338	7,749	8,010	8,244
Surplus (Deficit) of operating funding	108	96	128	144	181	207	172	162	154	157	147
Sources of capital funding											
Subsidies and grants for capital	-	-	-	-	-	-	-	-	-	-	-
Development and financial	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	190	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(8)
Gross Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	190	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(8)
Applications of capital funding											
Capital expenditure											
- to meet additional demand	-	-	-	20	-	-	-	-	-	-	-
- to improve level of service	200	170	-	-	-	-	-	-	-	-	-
- to replace existing assets	-	6	3	13	79	67	-	-	-	-	-
Increase (decrease) in reserves	98	(87)	118	104	95	133	165	155	147	150	139
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding	298	89	121	137	174	200	165	155	147	150	139
Surplus (Deficit) of capital funding	(108)	(96)	(128)	(144)	(181)	(207)	(172)	(162)	(154)	(157)	(147)
Funding balance	-	-	-	-	-	-	-	-	-	-	-

Community Services ...

Recreation

- Airfield
- Council Owned Community Buildings
- Parks and Reserves
- Aquatic Facilities

Libraries and Museums

- Library Services

Community Protection

- Emergency Management
- Rural Fire
- Environmental Health Services
- Animal Control Services
- Building Services
- Public Cemeteries

Community Development

- Strengthening Communities
- Community Information
- Community Housing

RECREATION...

Airfield, Council Owned Community Buildings, Parks and Reserves and Swimming Pools

Overview of Activity

What we provide

Greenspace

The Recreation activity provides a range of facilities and amenities to support community health, fitness and quality of life. It incorporates a diverse range of community buildings, parks and reserves, and streetscape features such as trees and gardens. These settings encourage constructive use of leisure time and provide opportunities for positive social interaction.

Aquatic Facilities

Aquatic Facilities provide the Waimakariri District with access to facilities which 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

Development of a diverse reserves network and aquatic facilities enables recreation and sporting activities to be undertaken, and natural and cultural heritage values to be protected and restored. Parks and Reserves also provide visual amenity and opportunities for relaxation, health and social interaction. Community buildings provide opportunities for local people and visitors to the District to experience and/or participate in recreation, the arts, cultural activities, service to others and life-long learning. The Airfield provides for recreation and business opportunities. Public conveniences are provided to meet the expectations of residents and visitors that these

facilities will be available in major reserves and central business areas. They also assist in maintaining standards of public hygiene and a healthy environment.

The assets we look after

Greenspace

The Recreation activity currently includes:

- The provision of extensive park and reserve space in the form of neighbourhood recreation parks, sports parks, natural areas, public gardens, cultural heritage sites (including cemeteries), civic spaces and streetscapes;
- 27 community buildings in the form of halls, community centres, pavilions and meeting rooms;
- Four privately leased holiday parks (camping grounds) at Ashley Gorge and Waikuku, Woodend and Pines/ Kairaki Beaches;
- The airfield at Rangiora.

The Council also provides 36 readily accessible public toilet facilities at sites throughout the District.

Aquatic Facilities

Across the district, Council operates 3 x 25 metre pools (2 indoor and one outdoor). 3 learn-to-swim pools (2 indoor and one outdoor), a leisure pool and spa pool at the Dudley Aquatic Centre, and the seasonal paddling pool at Waikuku.

2012/13-2014/15

Green Space

- Purchase and development of neighbourhood land for parks and reserves;
- Construct astro-turf surfaces at existing sports grounds;
- Construct Kaiapoi BMX car park and toilet facilities;
- Upgrade of car park at Ashley River mouth at Waikuku Beach;
- Redevelopment of Elephant Park at Rangiora;
- Irrigation and laser levelling of Main Power cricket oval at Rangiora;
- Complete drainage works at Southbrook Park playing fields;
- Redevelopment of Torlesse Park, Rangiora;
- Upgrade skate board facilities at Dudley Park, Rangiora;
- Redevelopment of Hegan Reserve, Rangiora;
- Redevelopment of Milton Memorial Reserve, Rangiora;
- New toilet block and fire fighting equipment for Rangiora Airfield.

Aquatic Facilities

- Upgrade Kaiapoi Aquatic Centre heating plant.

Long Term 2015-2022

Green Space

- (see table below)

Aquatic Facilities

- Replacement of circulation pumps at Oxford Pool;
- Maintenance renewals for Dudley Park Aquatic Centre.

Significant Negative Effect

- Closure of public halls has a negative effect on social well being.

	\$'000	Year	Project
Toilets	115	2016/17	This is a placeholder until a toilet provision study has been undertaken
	135	2020/21	
Gladstone Park	333	2015/16	Sports field development
	345	2016/17	
	358	2017/18	
Mandeville Sports Ground	111	2015/16	Development of the sports park in line with the Mandeville Sports Club Concept Development Plan
Future sports ground development	389	2019/20	Development of sports grounds on existing Council owned land
	406	2020/21	
	425	2021/22	
Indoor court multi use facility	5,202	2018/19	Building of/or contribution to the building of a multi use indoor court and community facility
Lehmans Road development	523	2021/22	Development of sports grounds and associated services such as toilet and carpark.

RECREATION			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Rangiora Airfield			
Public spaces and facilities are plentiful, accessible and high quality. Businesses in the District are diverse, adaptable and growing.	Maintaining and developing Rangiora airfield enabling additional recreation as well as business opportunities.	Maintaining and developing Rangiora Airfield to provide greater opportunities for recreation and general aviation.	100% compliance with general aviation requirements.
Council Owned Community Buildings			
Public spaces and facilities are plentiful, accessible and high quality.	Providing buildings and halls as community focal points and meeting places for events, gatherings and recreational activities.	Provision of facilities to cater for meetings and events of civic importance, as operating bases for social service groups, and places for people to meet for recreation, sporting and other social purposes.	The number of community buildings open for public use as per the following categories: 1) District Wide Venues (3) 2) Community Meeting facilities (11) 3) Sports Pavilions (6)
Parks and Reserves			
Public spaces and facilities are plentiful, accessible and high quality. There are areas of significant indigenous vegetation and habitats for indigenous fauna. The distinctive character of our towns, villages and rural areas is maintained. The community's needs for health and social services are met.	Providing reserves and sports grounds enables many recreational opportunities for communities as well as protecting and enhancing areas of indigenous vegetation.	No less than 8 hectares per 1000 residents of open space will be provided across the District for recreation purposes.	100% provision of 8 hectares of park land per 1000 residents.
		Reserves providing a neighbourhood function will be provided in the 5 main towns (Kaiapoi, Rangiora, Oxford, Woodend and Pegasus) within 500 metres or ten minutes walking distance of Residential 1 and 2 households. Target 90% provision of reserves within 500 metres or ten minutes walking distance of residential 1 and 2 households.	Percentage of reserves provided for Residential 1 and 2 households.

RECREATION (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Parks and Reserves (continued)			
		<p>Areas of significant indigenous vegetation and habitats for indigenous fauna will be maintained in accordance with the Reserve Management Plans.</p> <p>Target</p> <p>112 hectares currently maintained.</p>	Number of hectares maintained.
<p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>There are areas of significant indigenous vegetation and habitats for indigenous fauna.</p> <p>The distinctive character of our towns, villages and rural areas is maintained.</p> <p>The community's needs for health and social services are met.</p>	<p>Providing reserves and sports grounds enables many recreational opportunities for communities as well as protecting and enhancing areas of indigenous vegetation.</p>	<p>Parks, reserves and public conveniences will be maintained to standards specified in the Parks & Recreation Activity Management Plan.</p> <p>Targets</p> <ul style="list-style-type: none"> • 100% of playgrounds comply with New Zealand Standard 5828. • 95% compliance with agreed forward works programme in the tree maintenance contract • 95% compliance per annum with maintenance standards specified in the Park and Services maintenance contract. 	<p>Compliance achieved.</p> <p>Compliance achieved.</p> <p>Compliance achieved.</p>
Aquatic Facilities			
<p>The community's needs for health and social services are met.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>People are friendly and caring, creating a strong sense of community in our district.</p>	<p>Providing public swimming facilities:</p> <ul style="list-style-type: none"> • Improves public safety by encouraging widespread involvement in learn to swim programmes • Assists public health by enabling injury rehabilitation access and mobility enhancement 	<p>Water quality</p> <p>Conforming to the NZ Standard 5826:2010 for microbiological water testing.</p> <p>PoolSafe Accreditation</p> <p>The Dudley Park Aquatic Centre, Kaiapoi Aquatic Centre, and Oxford Community Aquatic Centre all maintain New Zealand Recreation Association Pool Safe Accreditation.</p>	<p>100% compliance with internal water testing and external microbiological water quality standards.</p> <p>100% compliance with annual independent PoolSafe audit.</p>

RECREATION (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Aquatic Facilities (continued)			
	<ul style="list-style-type: none"> Enables recreation and social cohesiveness by providing a safe environment for leisure swimming, competition and fitness training. 	<p>Customer Satisfaction</p> <p>Through regular surveying of programme participants and recreational swimmers the Aquatic Facilities can track and trend customer feedback and make operational improvements to improve customer satisfaction.</p> <p>Targets</p> <ul style="list-style-type: none"> 90% of quarterly surveyed Learn to Swim participants are satisfied with the WaiSwim programme. 90% of customers surveyed in the Aquatic Facilities 6 monthly general customer survey are satisfied with the facilities and services offered. <p>Aquatic Facilities Attendance</p> <p>354,000 attendances across all three facilities which includes attendance through leisure swimming and programmes.</p> <p>Targets</p> <ol style="list-style-type: none"> Casual Attendance – (Casual Adult, Child, and Senior/Community Card holder visits. It also includes Parent & Preschooler, and Family attendances (160,000 attendances)) Prepaid Attendance – (Attendances from all Concession Card and Membership holders (40,000 attendances)) Programme Attendance – (Includes Learn to Swim, Aquarobics and Schools programmes 154,000 attendances)) 	<p>Percentage of customers satisfied with the WaiSwim programme.</p> <p>Percentage of customers satisfied with the facilities and services offered.</p> <p>Number of attendances across all three facilities.</p>

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.

Funding Impact Statement for 2012-13 to 2021-22 for Recreation

	Annual Plan 11/12 (\$000)	LTP >>> Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	563	722	743	769	791	776	840	864	879	902	925
Targeted rates (other than a targeted rate for water supply)	7,721	8,166	9,185	10,168	10,417	10,678	10,999	11,352	12,044	12,577	13,090
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads	-	-	-	-	-	-	-	-	-	-	-
Fees, charges and targeted rates for water supply	1,661	1,447	1,879	1,948	2,019	2,084	2,142	2,205	2,276	2,351	2,428
Total operating funding	9,945	10,335	11,806	12,886	13,227	13,538	13,981	14,421	15,199	15,830	16,443
Applications of operating funding											
Payments to staff and suppliers	7,276	7,249	8,018	8,420	8,682	8,927	9,178	9,410	9,665	9,969	10,261
Finance costs	781	871	1,183	1,556	1,444	1,384	1,308	1,240	1,484	1,525	1,578
Internal charges and overheads applied	828	880	957	1,033	1,034	1,060	1,091	1,123	1,186	1,233	1,279
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding	8,885	9,000	10,158	11,009	11,160	11,371	11,577	11,773	12,335	12,727	13,118
Surplus (Deficit) of operating funding	1,060	1,335	1,648	1,876	2,067	2,168	2,403	2,649	2,864	3,103	3,325
Sources of capital funding											
Subsidies and grants for capital	-	-	-	-	-	-	-	-	-	-	-
Development and financial	1,848	3,478	8,631	6,742	3,918	3,218	3,218	2,615	2,414	2,414	1,356
Increase (decrease) in debt	1,180	4,105	4,356	(1,026)	(1,036)	(1,065)	(999)	3,365	480	428	2,033
Gross Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	3,028	7,583	12,987	5,716	2,882	2,153	2,219	5,980	2,894	2,842	3,389
Applications of capital funding											
Capital expenditure											
- to meet additional demand	3,303	3,682	4,359	3,382	5,197	4,102	5,361	9,279	4,558	4,742	5,460
- to improve level of service	292	4,829	8,152	416	54	184	57	58	60	197	63
- to replace existing assets	1,293	1,831	870	837	813	820	996	870	907	932	974
Increase (decrease) in reserves	(800)	(1,424)	1,254	2,957	(1,115)	(785)	(1,792)	(1,578)	233	74	217
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding	4,088	8,918	14,635	7,592	4,949	4,321	4,622	8,629	5,758	5,945	6,714
Surplus (Deficit) of capital funding	(1,060)	(1,335)	(1,648)	(1,876)	(2,067)	(2,168)	(2,403)	(2,649)	(2,864)	(3,103)	(3,325)
Funding balance	-	-	-	-	-	-	-	-	-	-	-

LIBRARIES AND MUSEUMS...

Library Services

Overview of Activity

What we provide

Libraries

The Libraries provide a variety of learning, information and recreation resources in print and electronic format, available to the public in the libraries at Kaiapoi, Oxford and Rangiora, and via the libraries website: <http://libraries.waimakariri.govt.nz>

Museums

The museum activity provides contributions to the Canterbury Regional Museum facility and supports local museums in the District.

Why we do it

The Waimakariri District Libraries aim to be “The first choice for knowledge and entertainment”. Qualified staff, quality resources and appropriate technologies are employed to inform, inspire, empower, entertain and sometimes challenge users. The Libraries help to connect people to their community, their culture, their heritage, their futures and the world in which they live.

The assets we look after

Libraries

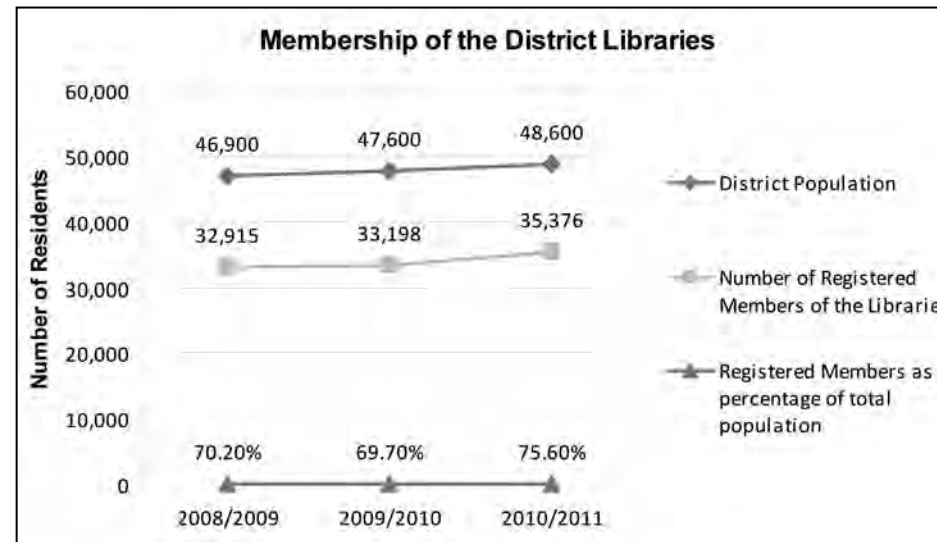
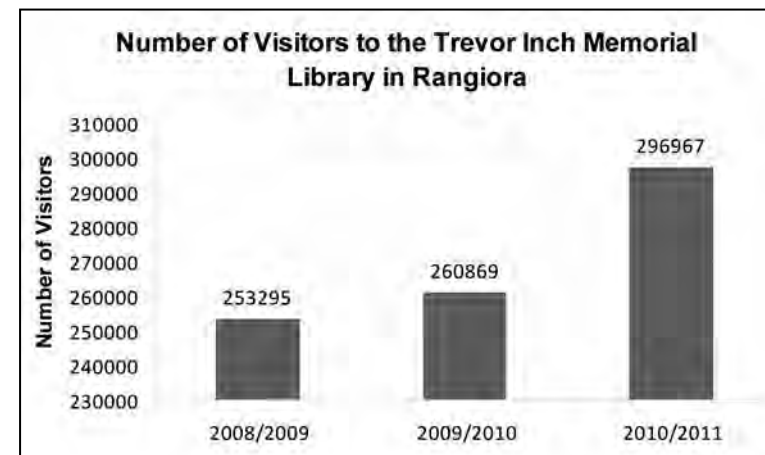
The libraries' assets include buildings which are located in Rangiora, Oxford and Kaiapoi. These facilities house a physical collection comprising approximately 132,000 items. The Oxford Library is co-located with a Council Service Centre. At the time of writing, the Kaiapoi Library was temporarily located on Davie Street, Kaiapoi, pending a rebuild of the Kaiapoi Library and Service Centre.

2012/13-2014/15

- Rebuild Kaiapoi Library/Service Centre/ Museum/Community Arts space;
- Implement radio frequency identification technology into District libraries

Long Term 2015-2022

- Extensions to the Trevor Inch Memorial Library in Rangiora of \$3.5 million have now been moved to the 2021/22 year as the need for a new building in Kaiapoi is a more urgent priority.



LIBRARIES AND MUSEUMS			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Library Services			
<p>People have wide ranging opportunities for learning and being informed.</p> <p>The community's cultures, arts and heritage are conserved and celebrated.</p> <p>Businesses in the District are diverse, adaptable and growing.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p>	<p>Connecting people with information, encouraging social interaction, empowering individuals and promoting recreational reading.</p> <p>Preserving our past and present cultural heritage and encouraging cultural diversity.</p> <p>Contributing to prosperity and desirability of the District as a place to live and work.</p> <p>Building a sound collection that caters for diverse needs.</p>	<p>Delivery Points</p> <p>Providing lending, information and reference services seven days per week at Kaiapoi and Rangiora, and six days per week at Oxford:</p> <p>Targets</p> <ul style="list-style-type: none"> 24,000 or more visitors per month to the Trevor Inch Memorial in Rangiora (visitor numbers are not available for Oxford or the temporary library in Kaiapoi.) 70% or more of the District's population are registered library members. 	<p>Number of visitors per month to the Trevor Inch Memorial Library in Rangiora.</p> <p>Percentage of District population that are library members.</p>
		<p>Online Services</p> <p>Providing, via the internet, access to quality online information including databases, library catalogue, local history and community resources, and supporting the community to use this technology:</p> <p>Target</p> <ul style="list-style-type: none"> At least 3,000 visits per month to the Libraries website: http://libraries.waimakariri.govt.nz 	<p>Number of visitors per month to the libraries website.</p>
		<p>Collection Services</p> <p>Providing a collection that meets the diverse needs of the community:</p> <p>Target</p> <ul style="list-style-type: none"> The number of items held in stock per capita will increase to 2.8 by 2015 from 2.61 as at baseline year of 2008. 	<p>Number of items held in stock per capita.</p>

LIBRARIES AND MUSEUMS (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Library Services (continued)			
		<p>Customer Service</p> <p>Providing quality reference service, educational opportunities and customer interactions:</p> <p>Target</p> <ul style="list-style-type: none"> 90% or more of library users are satisfied with library services as measured through the annual library customer satisfaction survey. 	Percentage of library users that are satisfied with library services.

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.

Funding Impact Statement for 2012-13 to 2021-22 for Libraries and Museums

	Annual Plan 11/12 (\$000)	LTP >>> Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	1,908	2,139	2,250	2,855	2,826	2,730	2,775	2,859	2,916	2,993	2,999
Targeted rates (other than a targeted rate for water supply)	360	385	489	554	579	606	633	662	693	725	758
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees, charges and targeted rates for water supply	178	161	166	173	177	182	187	192	197	203	209
Internal charges and overheads	19	20	21	8	-	3	2	2	1	1	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	2,000	-	-	-	-	-	-	-	-	-
Total operating funding	2,465	4,705	2,926	3,590	3,582	3,521	3,597	3,715	3,807	3,922	3,966
Applications of operating funding											
Payments to staff and suppliers	1,980	2,086	2,545	3,029	2,790	2,553	2,635	2,709	2,790	2,884	2,980
Finance costs	9	8	9	1	30	57	56	54	51	49	49
Internal charges and overheads applied	197	209	229	278	269	263	270	276	283	291	298
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding	2,186	2,303	2,783	3,308	3,089	2,873	2,961	3,039	3,124	3,224	3,327
Surplus (Deficit) of operating funding	279	2,402	143	282	493	648	636	676	683	698	639
Sources of capital funding											
Subsidies and grants for capital	-	-	3,500	-	-	-	-	-	-	-	-
Development and financial	95	466	881	693	406	335	335	274	253	253	253
Increase (decrease) in debt	(6)	(6)	(6)	393	386	(22)	(23)	(25)	(27)	(29)	(31)
Gross Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	89	460	4,375	1,086	792	313	312	249	226	224	222
Applications of capital funding											
Capital expenditure											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	3,542
- to improve level of service	-	180	1,050	-	-	-	-	-	-	-	-
- to replace existing assets	368	2,700	9,916	331	356	383	418	455	498	523	550
Increase (decrease) in reserves	-	(18)	(6,448)	1,037	929	578	530	470	411	399	(3,231)
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding	368	2,862	4,518	1,368	1,285	961	948	925	909	922	861
Surplus (Deficit) of capital funding	(279)	(2,402)	(143)	(282)	(493)	(648)	(636)	(676)	(683)	(698)	(639)
Funding balance	-	-	-	-	-	-	-	-	-	-	-

COMMUNITY PROTECTION...

Overview of Activity

What we provide

These activities protect 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 protects the community from large scale disasters 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 permitting and inspection regime of registered food and alcohol premises to ensure public health is maintained, statutory nuisances are managed, and bylaws are enforced.

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 as they navigate their way through the building consent process. Assessment of

building consent applications are required to meet the requirements of the Building Act 2004.

Rural Fire

Protection of people and the environment by regulating commercial services and private behaviour where public wellbeing is an issue.

Prepare for and respond to rural fire emergencies.

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

- Protect the community from alcohol abuse in public places
- Protect the public from public nuisances and unreasonable noise
- Protect the public from non-compliance with Council's Gaming Policy.

Animal Control

- Protect the public from dangerous and nuisance animals.

Building

The building activity controls building work undertaken within the district to required standards to provide for community safety.

Rural Fire

- To protect life and property through uncontrolled rural fires

- To ensure preparedness of the public to respond to rural fire emergencies.

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
- supporting two community-based response 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 these people to the aid of the supporting community.

Assets include a generator for the Council office, a rescue shed with response trailers and rescue equipment, and numerous radio-telephone and satellite communications devices.

Environmental Health

There are no significant assets within this function.

Animal Control

The Council maintains a dog pound and stock pound as part of its operation.

Building

There are no significant assets as part of the building unit.

Rural Fire

Council has fire tankers at Woodend, Waikuku, Pines Beach, Cust, Oxford and Rangiora and the fire sheds at Oxford, Waikuku, Pines Beach, Woodend and Rangiora. Further, Council has other associated fire vehicles at Woodend, Waikuku and Pines Beach.

2012/13 to 2014/15

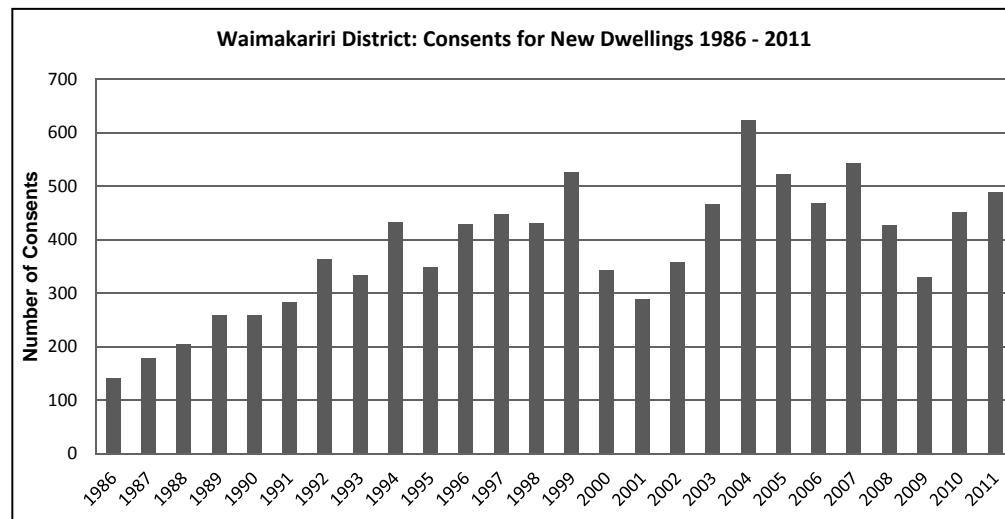
- Complete earthquake prone building assessment for the District
- Replace existing analogue radio network with a digital network
- Purchase portable pump for flood barrier equipment
- Purchase generators for various nominated welfare centres
- Install sirens/public address systems in coastal communities
- Process building consent applications within statutory time frames.

Long Term 2015-2022

- Dedicated four wheel drive vehicle for New Zealand Rescue Team 12
- New storage facility for the rescue trailer.

Significant Negative Effects

- Response to emergencies may have potential negative short-term effects on the environment.



COMMUNITY PROTECTION			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Emergency Management			
There is a safe environment for all. People have wide ranging opportunities for learning and being informed.	Administering emergency management, civil defence and rural fire legislation, in order to ensure that emergencies and hazards are identified, managed and minimised.	<p>Protect the community from disasters using the philosophy of the '4 R's' of emergency management:</p> <ul style="list-style-type: none"> • Reduction • Readiness • Response • Recovery <p>Targets</p> <ul style="list-style-type: none"> • Provide three Emergency Operations Centre training sessions annually. • Participate in the Canterbury Civil Defence Exercise Pandora annually. • Maintain a minimum of 100 trained civil defence volunteers. • Provide civil defence emergency management (CDEM) education to a minimum of 15 school classes annually. • Deliver a minimum of one civil defence emergency management workshop in each Ward of the District annually. 	<p>Number of Emergency Operations Centre training sessions provided.</p> <p>Participation in Exercise Pandora complete.</p> <p>Number of trained civil defence volunteers maintained annually.</p> <p>Number of CDEM education classes held.</p> <p>Number of civil defence workshops held.</p>
Rural Fire			
There is a safe environment for all.	Administering emergency management, civil defence and rural fire legislation, in order to ensure that emergencies and hazards are identified, managed and minimised.	<p>Preparing and managing responses to rural fires.</p> <p>Public awareness of fire safety in open and closed seasons.</p>	<p>Number of rural fire volunteers that are adequately coordinated, trained and equipped.</p> <p>Number of fires per year as a basis for monitoring trends.</p>

COMMUNITY PROTECTION (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Environmental Health Services			
<p>There is a safe environment for all.</p> <p>Businesses in the district are diverse, adaptable and growing.</p>	<p>Administering environmental health laws and regulations to ensure hazards to people are identified, managed and minimised.</p> <p>Supporting the safe operation of food and liquor outlets.</p>	<p>Protecting people and the environment through:</p> <ul style="list-style-type: none"> licensing to standards for food and liquor premises investigating reports of infectious or notifiable diseases promoting the adoption of food safety programmes. <p>Targets</p> <ul style="list-style-type: none"> Complete an annual inspection of over 300 food and liquor premises to ensure compliance with legislation. Assist 10 premises develop food control plans. 	<p>Number of inspections of compliant food and liquor premises per year. Percentage compliant with target.</p> <p>Number of compliant premises assisted with the development of food control plans.</p>
		<p>Administering the <i>Gambling Act 2003</i></p> <p>Target</p> <p>Process applications within the 30 day statutory period.</p>	<p>100% of applications processed within statutory timeframes.</p>
		<p>Responding to noise and other nuisance complaints</p> <p>Target</p> <p>90% within agreed timeframes of 2 hours.</p>	<p>Percentage of noise and nuisance complaints responded to within service delivery timeframes.</p>
	<p>Administering the Building Act 2004 and ensuring other relevant safety regulations are complied with in order to protect public safety.</p>	<p>Monitoring the performance of the delivery of Building Compliance Services</p> <p>Target</p> <p>Auditing a minimum of 30 premises per annum for Building Warrant of Fitness compliance to achieve 100% coverage by June 2017.</p>	<p>Number of premises audited for Building Warrant of Fitness compliance. Percentage compliant with target.</p>

COMMUNITY PROTECTION (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Environmental Health Services (continued)			
		<p>Determining compliance of building projects with the Building Act 2004 and the Fencing of Swimming Pools Act 1987</p> <p>Target</p> <p>Auditing 150 swimming pools annually.</p>	<p>Number of swimming pools audited annually.</p>
Animal Control Services			
There is a safe environment for all.	Protecting the public from animal related nuisances and dangers to reduce the risk of accidents or injuries (e.g. dog attacks).	<p>Respond to 100% of complaints within the agreed service level timeframes.</p> <p>Target</p> <p>100% of complaints responded to within 24 hours for serious attacks and 48 hours for other incidences.</p> <p>Provide a response to notification of wandering stock on roadways.</p> <p>Target</p> <p>100% of responses replied to immediately for wandering stock.</p>	<p>Percentage responded to within timeframe.</p> <p>Percentage responded to immediately.</p>
Building Services			
There is a safe environment for all.	Administering the Building Act 2004 and ensuring other relevant safety regulations are complied with in order to protect public safety.	<p>Monitoring the performance of the delivery of building compliance services.</p> <p>Targets</p> <p>100% of building consent applications processed within the statutory 20 days.</p> <p>100% of Code of Compliance Certificates issued within 20 working days.</p> <p>Maintaining Building Consent Authority accreditation.</p>	<p>Percentage processed within statutory timeframes.</p> <p>Percentage issued within statutory timeframes.</p> <p>Accreditation maintained.</p>

COMMUNITY PROTECTION (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Building Services (continued)			
		Providing a property information service to assist private decision-making in relation to development and building projects. Targets 100% of Land Information Memoranda (LIM) applications issued within 10 days. 100% of Project Information Memoranda (PIM) applications issued in 20 days.	Percentage issued within timeframes. Percentage issued within timeframes.
Public Cemeteries			
The community's needs for health and social services are met.	Providing and managing cemeteries to provide for community health.	Cemetery provision will meet the interment needs of District residents for accessible and appropriate sites. Target Providing berm capacity for at least 3 years.	Amount of berm development undertaken.

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.

Funding Impact Statement for 2012-13 to 2021-22 for Community Protection

	Annual Plan 11/12 (\$000)	LTP Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	1,309	1,333	1,525	1,593	1,688	1,702	1,791	1,809	1,914	1,904	1,973
Targeted rates (other than a targeted rate for water supply)	189	212	245	243	249	255	261	266	273	280	288
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads	-	-	-	-	-	-	-	-	-	-	-
Fees, charges and targeted rates for water supply	3,591	5,063	5,321	5,506	5,608	4,720	4,695	4,633	4,777	5,092	5,240
Total operating funding	5,089	6,608	7,091	7,342	7,545	6,677	6,747	6,708	6,964	7,276	7,501
Applications of operating funding											
Payments to staff and suppliers	4,807	6,119	6,386	6,423	6,650	5,855	6,030	6,132	6,342	6,466	6,662
Finance costs	33	27	36	47	46	46	44	48	46	45	43
Internal charges and overheads applied	339	439	461	464	477	420	434	443	459	468	484
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding	5,179	6,585	6,883	6,934	7,173	6,321	6,508	6,623	6,847	6,979	7,189
Surplus (Deficit) of operating funding	(90)	23	208	408	372	356	239	85	117	297	312
Sources of capital funding											
Subsidies and grants for capital	-	-	-	-	-	-	-	-	-	-	-
Development and financial	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	-	117	160	(22)	(1)	(23)	61	(28)	(27)	(25)	(24)
Gross Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding											
Applications of capital funding											
Capital expenditure											
- to meet additional demand	32	16	-	-	-	-	-	-	-	-	-
- to improve level of service	10	126	190	43	59	20	96	13	13	14	15
- to replace existing assets	7	62	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	(139)	(64)	178	343	312	313	204	44	77	258	273
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding		140	368	386	371	333	300	57	90	272	288
Surplus (Deficit) of capital funding		(23)	(208)	(408)	(372)	(356)	(239)	(85)	(117)	(297)	(312)
Funding balance	-	-	-	-	-	-	-	-	-	-	-

COMMUNITY DEVELOPMENT...

Overview of the Activity

What we provide

Community Development provides leadership, advocacy and project coordination services. These are delivered by the Community Team, and collaboratively funded by the Waimakariri District Council and a variety of Government and non-government funding bodies, including Ministries of Health, Justice and Social Development and Canterbury Community Trust.

Guiding documents include:

- Waimakariri Community Development Strategy 2007-2016
- Waimakariri Youth Development Strategy 2010
- Waimakariri Community Alcohol Action Plan 2009
- New Zealand Injury Prevention Strategy
- Social Services Waimakariri Charter 2010
- Social Services Mapping in the Waimakariri District 2011

The World Health Organisation has identified the Waimakariri District as one of the safest Local Authorities in New Zealand. An important factor in this success has been the Council's commitment to the Community Team's role in ensuring the continuation of Waimakariri District's status as an International Safe Community.

The Community Team provides:

- Community partnerships that promote safety in the community.
- Programmes that target high-risk groups that improve safety.
- Programmes that document the frequency and causes of injuries – both intentional (accidents) and unintentional (violence and self-directed).

- On-going participation in national and international Safe Communities networks.

Progress for the Community Team is detailed in the Annual Community Team Report Card.

The Council also provides community housing in the form of elderly persons housing and some community housing units for eligible families.

Why we do it

Community Development encourages people to come together to define their common needs and aspirations and to take action to address those needs. This translates into the creation of a 'Safer, Happier, Healthier' community.

Coordination of crime prevention, injury prevention, social service, youth priorities and restorative justice, leads to a 'whole of community' response to identified community needs.

To provide a relatively low cost housing option for the District's elderly.

To provide a contribution to increasing the number of affordable family homes available to the community.

The assets we look after

There are no significant assets required for this activity.

2012/13 to 2014/15

Maintain Waimakariri District's status as a World Health Organisation Safe Community.

Long Term 2015-2022

- There are no changes to levels of service anticipated in the long term.

COMMUNITY DEVELOPMENT			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Strengthening Communities			
People are friendly and caring, creating a strong sense of community in our District. The community's needs for health and social services are met. People have wide ranging opportunities for learning and being informed.	Fostering and supporting community inclusion, coordination, cooperation and participation at all levels.	Providing advice, resources and training to support community capacity. Target At least four training events per year.	Number of training events provided.
		Provide a coordination function to build collaboration between community groups. Target Facilitate collaborative partnerships to address priorities in the following areas: <ul style="list-style-type: none">• Social Services• Health• Community Development• Community Safety• Youth Development	Number of collaborative partnerships developed and maintained.
Community Information			
People have wide-ranging opportunities for learning and being informed.	Distributing information that meets the community's needs.	Increasing the range of relevant information available to the community. Targets A minimum of 3,300 copies of Chatter distributed, both hard copy and electronic, to groups and individuals. At least 1,380 hits on all Community sections of the Council website.	Number of Chatter recipients quarterly. Number of hits on the Community section of the Council website.

COMMUNITY DEVELOPMENT (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Community Housing			
The community's needs for health and social services are met.	Providing suitable low cost accommodation for the elderly and a limited number of community houses to assist good social outcomes for those most in need.	<p>Providing housing for the elderly to a suitable standard and achieve 98% occupancy rate.</p> <p>Target</p> <p>98% occupancy rates for housing for the elderly units and the community housing units.</p> <p>Target</p> <p>100% of service requests responded to within 10 working days.</p>	<p>Percentage of compliance.</p> <p>Percentage of compliance.</p>

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.

Funding Impact Statement for 2012-13 to 2021-22 for Community Development											
	Annual Plan 11/12 (\$000)	LTP >>> Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	271	318	319	328	337	346	355	364	373	383	393
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	45	65	67	69	71	74	76	78	80	83	86
Internal charges and overheads	2	3	1	-	-	-	-	-	-	-	-
Fees, charges and targeted rates for water supply	945	2,895	992	1,036	1,083	1,135	1,182	1,233	1,292	1,356	1,420
Total operating funding	1,263	3,281	1,379	1,433	1,491	1,555	1,613	1,675	1,745	1,822	1,899
Applications of operating funding											
Payments to staff and suppliers	939	1,105	1,133	1,160	1,138	1,171	1,202	1,232	1,311	1,304	1,342
Finance costs	55	53	50	48	46	44	43	43	42	41	41
Internal charges and overheads applied	69	71	72	76	73	75	78	80	86	85	88
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding	1,063	1,229	1,255	1,284	1,257	1,290	1,323	1,355	1,439	1,430	1,471
Surplus (Deficit) of operating funding	200	2,052	124	149	234	265	290	320	306	392	428
Sources of capital funding											
Subsidies and grants for capital	-	-	-	-	-	-	-	-	-	-	-
Development and financial	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	(70)	(30)	2,358	(218)	(225)	(250)	(276)	(303)	(334)	(367)	(402)
Gross Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	(70)	(30)	2,358	(218)	(225)	(250)	(276)	(303)	(334)	(367)	(402)
Applications of capital funding											
Capital expenditure											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve level of service	30	30	-	-	-	-	-	-	-	-	-
- to replace existing assets	2	2,000	3,000	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	98	(8)	(518)	(69)	9	15	14	17	(28)	25	26
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding	130	2,022	2,482	(69)	9	15	14	17	(28)	25	26
Surplus (Deficit) of capital funding	(200)	(2,052)	(124)	(149)	(234)	(265)	(290)	(320)	(306)	(392)	(428)
Funding balance	-	-	-	-	-	-	-	-	-	-	-

Property Management ...

PROPERTY MANAGEMENT...

Overview of Activity

What we provide

The Council owns and manages a number of properties and buildings in the District including commercial plantations, forestry reserves, and strategic investments which it retains for the purposes of generating income for ratepayers, as well as providing sites and buildings of strategic importance.

Why we do it

To ensure that properties of Waimakariri District Council meet community needs and ratepayers receive an appropriate return on their investments.

To manage the forestry function for conservation purposes.

The assets we look after

The property division looks after a number of Council building assets, including the Oxford Service Centre, the Rangiora Service Centre and 116 pensioner housing units located in Oxford, Rangiora, Woodend and Kaiapoi. Further it has ten rental houses, one at Browns Rock, and nine in Rangiora. Seven of the Rangiora houses were built as part of a community housing project and the other two from properties strategically acquired.

A number of properties are leased on commercial terms for a range of business activities.

Four leased camping grounds with associated buildings are managed, located at Ashley Gorge, Woodend Beach, Waikuku Beach and Kairaki Beach.

Also, approximately 600 hectares of forestry land is managed along with over 300 leases or licences of Council property, including 80 individual Rangiora airfield licences.

2012/13-2014/15

- Replace Red Zone pensioner housing units.
- Reinstate Kairaki Beach motor camp.

Long Term 2015-2022

- There are no changes to levels of service anticipated in the long term.

PROPERTY MANAGEMENT			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Property Management			
There is a safe environment for all. Businesses in the District are diverse, adaptable and growing.	Managing Council property to enable service delivery and safety for its users.	Maintaining and administering buildings and commercial properties: Targets Responding to 100% of service requests received about the maintenance or management of Council property within the agreed timeframe of 10 working days. Maintenance expenditure carried out in accordance with the Activity Management Plan.	100% of service requests responded to within 10 working days. Number of instances where expenditure is not carried out in accordance with the AMP.

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.

Funding Impact Statement for 2012-13 to 2021-22 for Property Management											
	Annual Plan 11/12 (\$000)	LTP >>> Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-	-
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads	112	248	249	258	267	273	283	292	303	313	326
Local authorities fuel tax, fines, infringement fees, and other receipts	557	513	498	338	263	406	133	524	430	384	251
Total operating funding	669	761	747	596	530	679	416	816	733	697	577
Applications of operating funding											
Payments to staff and suppliers	122	94	110	185	207	189	194	204	226	233	239
Finance costs	63	64	63	62	61	59	58	57	55	54	52
Internal charges and overheads applied	33	33	32	34	34	33	34	35	37	37	38
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding	218	191	205	281	302	281	286	296	318	324	329
Surplus (Deficit) of operating funding	451	570	542	315	228	398	130	520	415	373	248
Sources of capital funding											
Subsidies and grants for capital	-	-	-	-	-	-	-	-	-	-	-
Development and financial	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	(16)	(15)	(11)	(11)	(12)	(13)	(14)	(16)	(17)	(19)	(20)
Gross Proceeds from sale of assets	164	164	169	174	179	185	190	196	202	209	216
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	148	149	158	163	167	172	176	180	185	190	196
Applications of capital funding											
Capital expenditure											
- to meet additional demand	-	42	-	-	-	-	-	-	-	-	-
- to improve level of service	16	36	37	23	17	34	5	50	40	36	20
- to replace existing assets	15	-	-	103	-	-	-	119	-	-	-
Increase (decrease) in reserves	568	641	663	352	378	536	301	531	560	527	424
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding	599	719	700	478	395	570	306	700	600	563	444
Surplus (Deficit) of capital funding	(451)	(570)	(542)	(315)	(228)	(398)	(130)	(520)	(415)	(373)	(248)
Funding balance	-	-	-	-	-	-	-	-	-	-	-

COUNCIL CONTROLLED ORGANISATIONS ...

- Te Kohaka o Tuhaitara Trust
- Enterprise North Canterbury
- Transwaste Canterbury Ltd
- Canterbury Economic Development Company

COUNCIL CONTROLLED ORGANISATIONS...

Te Kohaka o Tuhaitara Trust

The objective of the Trust is the management and administration of 550 hectares of coastal reserve land in accordance with the terms of the Trust deed.

The Trust gives effect to a formal partnership between the Council and Te Runanga o Ngai Tahu, and each partner appoints half of the trustees. The Trust was formed in response to negotiations between the Crown and Ngai 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 Ngai Tahu Whanui by protecting and enhancing the mahinga kai values of Tutaepatu 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 which between them own 50% of the shares in Transwaste Canterbury Limited. The Council shareholders appoint representatives to a joint committee which in turn appoints four of the eight directors.

Canterbury Economic Development Company (CEDC)

The CEDC is a Council Controlled Organisation (CCO) that enabled the allocation of regional partnership funding for economic development from central government for the Canterbury Region. Two of the ten company directors represent North Canterbury; one was nominated by the three councils (Kaikoura, Hurunui and Waimakariri Districts) and the other is an industry representative endorsed by the councils.

These directors represented North Canterbury during the contestable funding allocation processes from the Ministry of Economic Development and New Zealand Trade and Enterprise.

The successful projects were:

- Canterbury Regional Water Infrastructure
- Canterbury Food and Wine Trail
- Canterbury Rural Broadband Project
- Canterbury Regional Innovation System
- Blueprint Farm Business Plan

This company was expected to have a short life and as the Regional Strategy Funding Programme has now been completed, the Board met in June 2012 to discuss the future of the company and the company is shelved for future use of the councils.

COUNCIL CONTROLLED ORGANISATIONS (CCO'S)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Te Kohaka o Tuhaitara Trust			
<p>There are areas of significant indigenous vegetation and habitats for indigenous fauna.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>The community's cultures, arts and heritage are conserved and celebrated.</p> <p>People have wide ranging opportunities for learning and being informed.</p> <p>Public effect is given to the spirit of the Treaty of Waitangi.</p>	<p>The Trust manages 550 hectares of coastal reserve land in accordance with the Trust Deed.</p> <p>The coastal reserve preserves, protects and presents ecological, conservation and cultural values, and provides an opportunity for compatible recreational and educational activities for all people of New Zealand, upholding the mana of Ngai Tahu Whanui by protecting and enhancing the mahinga kai values of Tutaepatu lagoon.</p>	<p><i>Cultural values</i></p> <p>Complete staged restoration of Tutaepatu Lagoon to restore its mauri and mahinga kai values.</p>	Stages complete.
		<p><i>Biodiversity values</i></p> <p>Implementing the restoration of the coastal indigenous vegetation.</p> <p>Target</p> <p>Establishment of two biota nodes per annum.</p>	Number of performing biota nodes.
		<p><i>Recreational values</i></p> <p>Providing a range of walking, cycling and bridal trails within the park for recreational purposes.</p> <p>Target</p> <p>15 kilometres of maintained and functional trails per year.</p>	The length of functioning trails network.
		<p><i>Educational values</i></p> <p>Develop and implement environmental education modules.</p> <p>Target</p> <p>Two new schools per year adopt a biota node.</p>	Number of schools adopting a biota node.

COUNCIL CONTROLLED ORGANISATIONS (CCO'S) (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Enterprise North Canterbury			
Businesses in the District are diverse, adaptable and growing. The centre of our main towns are safe, convenient and attractive places to visit and do business.	Encourages the development of exceptional businesses, experiences, land-use and infrastructure.	Support existing businesses by the provision of training, coaching, and mentoring services and networking opportunities. Targets <ul style="list-style-type: none"> Undertake at least 55 Capabilities Assessments and Action Plans. Provide up to 12 topical business seminars and workshops annually. Run the North Canterbury Business Awards biannually. Undertake six monthly economic confidence surveys. 	Number of businesses assessed for training and coaching needs. Number of business seminars and workshops delivered. Business Awards held. Survey results published.
		Promote the development of 'business to business' networks within the region. Target Host three networking functions annually.	Number of networking functions held per year.
Transwaste Canterbury Limited			
There is a safe environment for all. Core utility services are provided in a timely, sustainable and affordable manner.	Operates the regional landfill at Kate Valley to ensure solid waste is removed safely and efficiently and ensures that Council receives a return on its investment.	Effectively operate the regional landfill at Kate Valley. Target 9% average return on invested capital.	Percentage of average return on invested capital.
		No proven breaches of the <i>Resource Management Act 1991</i> . Target Nil proven breach consents.	100% compliance with consent conditions.

COUNCIL CONTROLLED ORGANISATIONS (CCO'S) (continued)			
Community Outcomes: That this activity contributes to ...	Council Response: How this activity contributes to outcomes ...	What Council Provides: Levels of Service ...	Measuring Performance:
Transwaste Canterbury Limited (continued)			
		Implement the native forest restoration project in accordance with the Tiromoana Bush Management Plan. Target 4000 plants of native species planted during the year.	Number of natives planted.
		Timely, high quality and reliable transport services. Target Empty containers are available for transfer stations for more than 99.5% of waste transport fleet hours worked.	Percentage of empty containers available for transfer stations.
		Reliability of access to the landfill. Target Landfill is available to waste transporters for more than 99% of normal annual transport access hours.	Percentage of landfill available to waste transporters.

DEVELOPMENT OF MAORI CAPACITY TO CONTRIBUTE TO DECISION-MAKING PROCESSES OF THE COUNCIL...

Section 81 of the *Local Government Act 2002* requires all local authorities to establish and maintain processes to provide opportunities for Maori to contribute to Council's decision-making processes.

It also requires Councils to consider ways to foster the development of Maori capacity to contribute to these processes and to provide Maori with relevant information about the above.

The Council's proposals are set out as follows:

Council will be guided in its efforts to develop Maori capacity to contribute to its decision-making processes by the provisions of the Memorandum of Understanding (MOU) with Te Ngai Tuahuriri Runanga.

It will develop or enable the MOU provisions as practicable, appropriate and subject to available resourcing. Within the MOU framework, Council wishes to see the relationship with the Runanga continue to develop through mutual commitment and support.

A key provision of the Memorandum of Understanding is the continuation of the Monthly Forum meeting between the Runanga, Councillors and Council staff representatives. These meetings provide for regular updates to the Runanga about Council projects and activities that are of relevance to them and give the Runanga the chance to provide regular feedback to Council on activities or issues.

Some further key provisions of the MOU are the Annual Hui, the opportunity to develop joint or shared projects, and opportunities for the Runanga to recommend projects for consideration by Council as part of development of, and consultation on, the Ten Year Plan and subsequent Annual Plans.

Council also acknowledges the need to develop

relationships with both Ngai Tahu and other Maori in the District. Some of these relationships may lie outside the immediate scope of the MOU.

Council will, for instance, continue to work directly with and endeavour to develop stronger relationships with Ngai Tahu landowners, in considering future projects that may affect their relationship with their land. Council also acknowledges the need to work with other Maori landowners or residents in the District over issues that affect them or their community's well-being.

Ngai Tahu have two representatives on the Waimakariri Zone Committee under the Canterbury Water Management Strategy.

Council and other local bodies in the Canterbury Region may have the option in future to work with Te Runanga O Ngai Tahu directly over some regional issues. Should this option evolve, it is intended that any regional relationship would be complementary to the local relationship between Te Ngai Tuahuriri Runanga, and Council.

The Council has allocated \$30,000 per annum for ongoing engagement of the company Mahaanui Kurataiao Ltd to assist with providing information and assessing Ngai Tuahuriri values and interests, in fulfilling the Council's obligations for consultation with Tangata Whenua. This relationship will help meet the Council's consultation requirements under the *Resource Management Act 1991*, and will assist in giving affect to the MOU with Ngai Tuahuriri. The arrangement will provide ongoing advice to the Council on District development and capital projects.

FINANCIAL MANAGEMENT ...

- Financial Strategy
- Significant Capital Projects
- Sustainability
- Forecast Financial Statements
- Financial Policies
- Funding Impact Statement
- Rating Charges
- Rates and Fees
- Cost of Activity Statements

FINANCIAL STRATEGY...

Introduction

The Financial Strategy is a new requirement for the Ten Year Plan. The purpose of the financial strategy is to facilitate:

- prudent financial management by the Council by providing a guide for the Council to consider proposals for funding and expenditure against: and
- by making transparent the overall effects of those proposals on the Council's services, rates, debt and investments.

Factors that will have a significant impact on work programs and rating levels within the Ten Year Plan are provided below. An overview of key issues relating to each group of activities is contained within the Ten Year Plan that includes a more detailed and in depth description of the issues that are affecting that particular activity and influencing work programs, costs and revenue streams.

The Ten Year Plan and rating requirements have been influenced by a number of factors. The two most significant factors that have influenced rates and work programmes include the consequences of the Canterbury earthquakes (the rebuild programme and subsequent higher standards required for buildings) and growth (where the Waimakariri District is expected to continue to be one of New Zealand's highest growth areas). For the period of the Ten Year Plan and beyond, these factors will continue to place pressure on affordable rates due to a works programme involving considerable rebuilding, development and maintenance of community infrastructure to support the current and growing community. In addition to these two factors the other major factor having an impact on the financial strategy is the price level adjustments (inflation) that are required to be applied to the outer years.

Asset Management Plans developed and based on the levels of service expectations that have been previously agreed with the community, form the underlying basis of the Ten Year Plan.

Canterbury Earthquakes

The financial effect of the Canterbury earthquakes and the associated rebuild programme are modelled within the Ten Year Plan. The majority of the earthquake reinstatement works are generally spread out over the first three years of the Ten Year Plan.

Since the Government announced the Red Zones (where land has been identified as unsuitable for housing), the Council has developed its plan to reroute and redevelop infrastructure through and around these areas to properties that are within Green Zones (where the area is considered suitable for housing, which may include additional requirements to the construction of buildings). As well as the reinstatement of the assets, provision in the plan allows for additional maintenance of an estimated \$3 million (up to 60% government funded) for red zones until the relocation of the property owners and homes has been completed.

The risk associated with future earthquakes and existing community buildings that currently do not meet the minimum national building standard has led to a number of Council owned earthquake prone buildings being closed. The cost associated with the repair to some of these buildings is substantial. The Ten Year Plan includes a \$7.3 million provision to bring these buildings up to new building standards, including the Oxford and Rangiora Town Halls.

A substantial capital program

The replacement cost of assets signalled through the asset management plans together with the reinstatement and associated works resulting from the earthquake, aggregate to a total capital works program of \$164 million in the first three years of the Ten Year Plan. The annual capital program for the preceding three years 2008-2011 was \$81 million. Council is mindful that the rebuild program needs to be progressed and have developed a program that spreads the work required over three years. The capital programme and funding options are proposed within the strategy.

Growth

The estimated population of the District is expected to increase from 47,812 (18,938 households in 2011) to 59,833 (23,933 households in 2022) – an increase of 4,995 or 26.4% in the number of households over the next ten years. The District is well served with infrastructure already in place to cope with the immediate growth over this period, with the Eastern Districts Sewerage Scheme in place, and a number of other developments identified and able to cater for growth. However with growth there is an increase in rates as there are more properties to be serviced and more people requiring use of the Council's facilities.

District growth over ten years										
Financial Year	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Dwellings beginning of financial year	19,335	19,855	20,883	21,721	22,208	22,608	23,008	23,333	23,633	23,933
Annual Percentage increase	2.11%	2.69%	5.18%	4.01%	2.24%	1.80%	1.77%	1.41%	1.29%	1.27%

Table 1

Pattern of growth within the District					
	Starting number of dwellings 12/13	Additional dwellings 12/13 - 21/22	Estimated total dwellings in 2021/22 year	Estimated population in 2021/22 year	Growth as a percentage of Total
Rangiora	5,800	1,000	6,800	17,000	21.7%
Kaiapoi	4,050	1,220	5,270	13,175	26.5%
Woodend	990	248	1,238	3,095	5.4%
Pegasus	300	1,100	1,400	3,500	23.9%
Pines/Kairaki	320	(20)	300	750	(0.4%)
Mandeville	315	200	515	1,288	4.3%
Waikuku Beach	380	40	420	1,050	0.9%
Oxford	780	80	860	2,150	1.7%
Balance of District	6,400	730	7,130	17,825	15.9%
	19,335	4,598	23,933	59,833	100%

Table 2

Land use to accommodate growth

Provision to accommodate growth throughout the District is depicted in Figure 1. Generally any Council expenditure required to cater for growth would be funded by development contributions. In some situations there may be benefits that flow from developments or result in an increase in the levels of service to the community which is funded by users who receive the service and benefits.

For the Greater Christchurch Urban Development Strategy area, which includes Kaiapoi, Rangiora and Woodend, Chapter 12A of the Canterbury Regional Policy Statement identifies areas available for urban development (both residential and business) based on growth projections for the region. Within the UDS and Chapter 12A there is provision for more intensive use of existing urban areas and also new “greenfields” areas to allow for projected growth and population relocation as a response to the earthquakes.

To accommodate the growth, a number of initiatives were underway prior to the earthquake of 4 September 2010. With the expected growth, often the utilities assets, due to economies of scale and practicalities, are constructed and implemented with a capacity to cater for growth over a number of years. For example, an upgrade to the Rangiora water supply caters for both growth and an increase in the level of service. The upgrade will increase the rate, in dollars, from \$233 to \$397 between the years 2011 to 2013, an increase of \$164 or 70%, and add significantly, percentage wise, to the overall rates increase for residents connected to the Rangiora water supply. The Council has had to reconsider a number of work programmes to address significant rate increases on services with targeted utility rates, such as those connected to the Rangiora water supply. The options and ramifications are covered in later sections of the financial strategy.

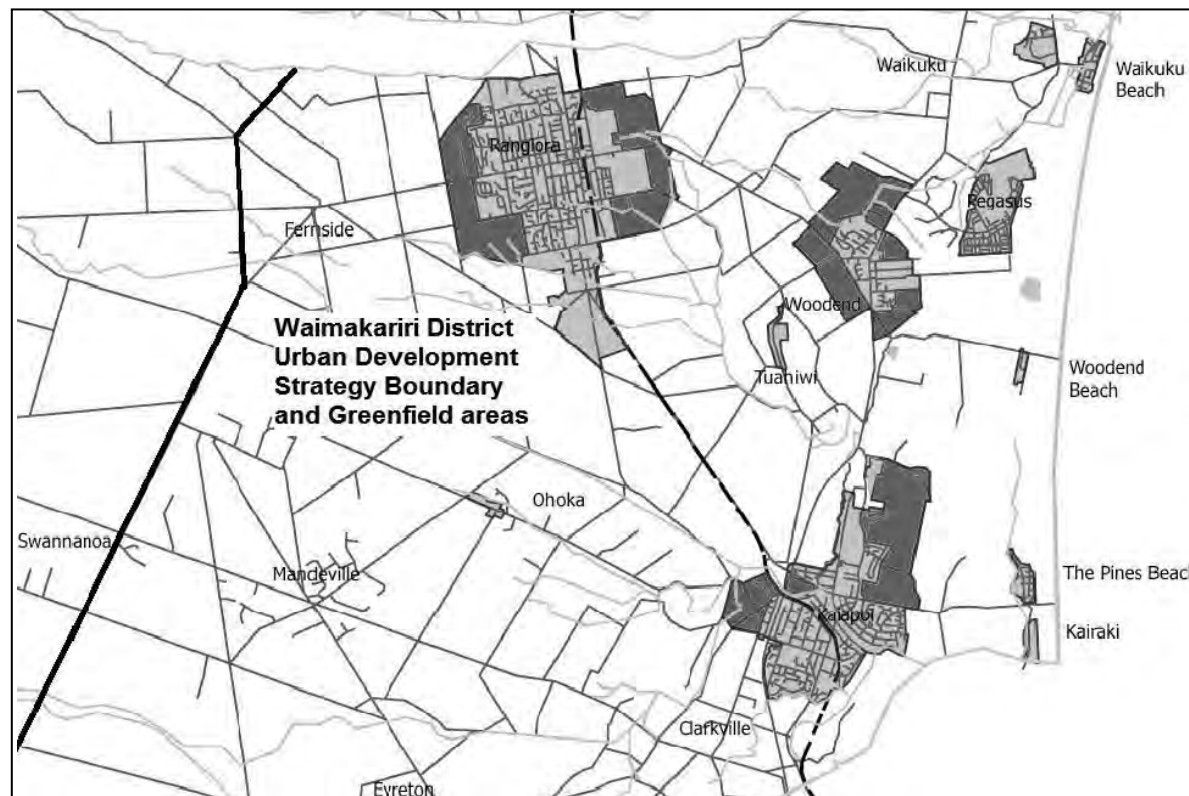


Figure 1

Price adjustments for inflation

The Council is required to provide a Ten Year Plan adjusted for inflation. Therefore, the figures within the Ten Year Plan have been adjusted for expected price movements over the next ten years. For example, the 5% increase that is forecast for 2012/13 includes an allowance for 3.12% inflation of expenditure other than salaries and wages. Salary and wage movements are expected to increase on average by 2.4% for 2012/13.

The price level adjusters used have been derived from those recommended to Local Government from Business and Economic Research Limited (BERL). Price level adjustments have been applied and are based on 2012/13 dollars to the following expenditure categories:

Expense	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Salaries and wages	1.0240	1.0486	1.0759	1.1039	1.1304	1.1564	1.1865	1.2185	1.2514
Operating expenditure	1.0313	1.0627	1.0964	1.132	1.164	1.1973	1.2354	1.2768	1.3191
Capital expenditure	1.0388	1.0735	1.1101	1.1504	1.1941	1.2422	1.2957	1.3545	1.4169

Table 3 Factors used to reflect the cumulative effect of price level adjustments on expenditure projections

For example: Applying a factor above, for a capital expenditure item estimated to cost \$10,000 in 2012/13 would be increased by a factor of 1.4169 and included within the year 2021/22 of the Plan at a value of \$14,169 and funded accordingly. Therefore, if funded totally by rates, \$14,169 would be required from rates.

A particular issue to note is that inflation forecasts for Council's capital expenditure is expected to increase at a faster rate than salaries and wages on average and this will place greater pressure on Council's cost and rate rises in future years.

Balancing the budget

The Council is required under the *Local Government Act 2002* to ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses. The Council may set projected operating revenues at a different level from that required, if the Council resolves that it is financially prudent to so do.

In assessing a financially prudent position, consideration is to be given to:

- The estimated expenses of achieving and maintaining the predicted levels of service provision set out in the Ten Year Plan, including the estimated expenses associated with maintaining the service capacity and integrity of the assets throughout their useful life;
- The projected revenue available to fund the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life;

- The equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life;
- The funding and financial policies.

During the development of the 2012-22 Ten Year Plan, the Council needed to consider balancing its current existing asset renewal programme, the rebuild programme associated with damage caused by the Canterbury earthquakes (where asset replacements have been staggered over three or more years) and providing for the substantial levels of growth that are forecast within the first four years of the Ten Year Plan.

The Council is forecasting that its operating expenditure will increase from \$65.4 million in the 2011/12 financial year to \$87.9 million (34%) for the 2021/22 financial year. The increase is due to a larger population that has to be serviced and charged for services provided. The balance represents inflation and the effects of supplying additional services.

Borrowing in the short term will increase from \$48 million to \$103 million, to help towards funding the capital development programme. Development contributions have increased accordingly to fund growth related expenditure. The financial summary and trends section of the report (tables 4-7) provide the extent of capital works and the funding sources.

A number of infrastructure and facilities have been impacted by the earthquakes. Facilities, such as the Kaiapoi Library, Kaiapoi Aquatic Centre, Rangiora and Oxford Town Halls have been closed for public safety. \$53 million of infrastructure replacement, due to the Canterbury

earthquakes, is forecast to be completed over the first three years of the Ten Year Plan. After applying funding from insurances, Government grants and subsidies, a total of \$31 million is to be funded by an earthquake loan over 25 years, which will add more than 6% (3% of the loan repayment provision was funded in 2011/12) to rates.

Under section 100 of the *Local Government Act 2002*, Council considered its financial management responsibilities where it must manage revenues, expenses, assets, liabilities, investments and general financial dealings prudently and in a manner that promotes the current and future interests of the community. The Council also considered whether it was sustainable to undertake the level of capital works proposed in the Ten Year Plan together with increased operating costs associated with the higher debt level. If the Council has too much debt then future ratepayers will subsidise current ratepayers. If development, which is expected to fund the growth portion of assets incorporated into capital works programmes, does not occur or occurs at a slower rate, this may increase rates.

In 2012/13 the Council, under depreciation policy, does not fund about \$1.1 million of depreciation for infrastructure assets where:

- excess capacity exists in the network, the depreciation relating to excess capacity in the network is not funded;
- an outline development area or large development occurs, depreciation is funded incrementally in proportion to the lots/sections titled relative to the entire area of the total lots/sections of the development.

The depreciation policy has been maintained within the Ten Year Plan and is considered an appropriate measure to ensure the concept of intergenerational equity is maintained. That is, current ratepayers will pay for its use and share of replacement in relation to the assets provided.

In summary, the rate movements have been affected as a result of:

- The Canterbury earthquakes – the rebuild programme, related costs, that includes the strengthening and upgrades to earthquake prone buildings.
- Price increases – cost adjusters (inflation) that have been applied to the estimates within the Ten Year Plan.
- Growth – while development contributions fund much of the growth related capital expenditure, extra developed land and services need to be maintained and add to the Councils operational expenditure. Generally the additional costs are matched by the rates recovered from the extra ratepayers. The first five years of the Ten Year Plan indicate that growth is expected to be between 2.0% – 5.2% per annum.
- Service levels increases – for some services, such as Rangiora water supply coupled with high growth levels means a greater total rates take will be required.
- Depreciation and interest payments – the increased capital expenditure programme will mean that there will be a corresponding increase in depreciation. Given there is a need to raise a larger amount of funding than usual, this will be reflected in higher interest rates required to be met through fees and charges and rates.
- Smoothing rates – rates have been under-funded and replaced by loans in the short term and progressively funded from years 4-10 of the Ten Year Plan. Rates are underfunded in the first three years.

Rates and rate increases within the Ten Year Plan

Given the extraordinary circumstances caused by the earthquakes, an event that hasn't occurred before in our life time, coupled with the current economic environment and the pressures faced by our community, a large "one-off" rates rise is not considered practical or viable to impose on ratepayers.

While capital works have been deferred where possible and debt funding has been used, there is still a significant rate impost. Increases in rates of 10.2% for 2012/13 and of 8.2% for 2013/14 are still considered too high. A significant portion of the assets that are being replaced due to damage from the earthquake are long-term assets where significant revenue is being provided through replacement reserves and external funding from insurance and the government. The work carried out will extend the life of the assets for future generations to come.

Therefore, the Council, in addition to spreading the capital programme, will under-fund rates required in the short term that would otherwise "balance the budget". The Council is proposing to limit rates rises to no more than 5.1% for the first three years and collect the rates in

later years within the Ten Year Plan where rate rises are forecast to be lower. The outer year's rate movements including "rates smoothing" would range from 2.7% to 3.7% (which also allows for an average inflation of 3.1%).

To achieve the reduction of rates within the first three years (with a smoothing of rates), \$13.6 million would be short-funded through rates in years 1 to 3 of the Ten Year Plan and be progressively funded from year 4 through to year 10 of the Ten Year Plan. The resulting rate movements are shown in table 4.

The Council considers rates smoothing is prudent financially and is an effective mechanism to ensure that rates movements are at a level where rate movements are contained to within acceptable limits.

Rates smoothing and average rate increases

The following shows the effects of smoothing rates. It's noted that the rates over the first three years have been smoothed to reduce the rates that would otherwise have been required. Over the later years of the plan from year 4 - 10, the rates are progressively increased to a sustainable level.

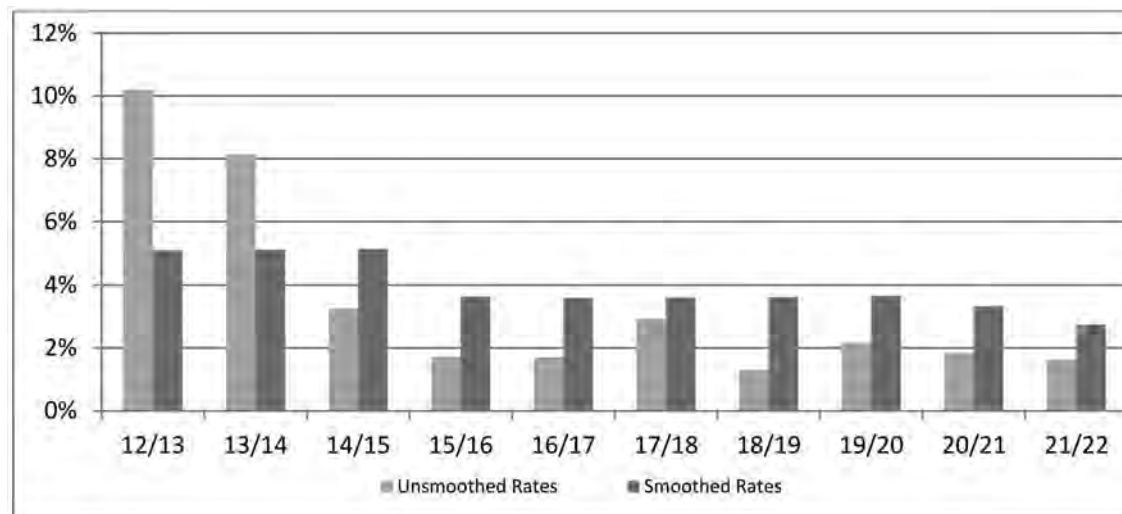


Table 4

Over the ten years of the plan, the average rate, after allowing for inflation and growth, will increase from \$1,940 (inclusive GST) in 2011/12 to \$2,856 in 2021/22. This is a 47.2% movement over ten years.

	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
Average Rate	\$1,940	\$2,038	\$2,142	\$2,252	\$2,334	\$2,418	\$2,505	\$2,595	\$2,690	\$2,780	\$2,856
Annual % movement		5.1%	5.1%	5.1%	3.6%	3.6%	3.6%	3.6%	3.7%	3.3%	2.7%

The amounts that are shown above are the average rates through out the Ten Year Plan. There will be properties that will pay less and others that will pay more, depending on the services that they receive. Average rating samples for areas across the district are provided within the Ten Year Plan, "Rates & Charges" section.

Effects from revaluations in later years of the Ten Year Plan

Other than changing the rating base from land value to capital value, the property values used as a basis of charging a rate in the dollar for 2012/13 will not change from those used for 2011/12 and are based on the valuation conducted in 2008. The next valuation is scheduled for late 2012, and those values will be used for rating in the 2013/14 financial year. The figures derived from the 2012 valuation to be used in 2013/14 may also cause large variations in rate increases for individual properties than those average properties sample rates over the ten years shown within the Ten Year Plan. For example, if a property value increases more than the average, then the rates for that property may increase by

more than the average. Conversely, if the property value movement is less than the average movement, then the rate increase for that property may be less than the average rate increase.

Limits on rates and rate increases

Within exception to the first three years of the Ten Year Plan, the Council has set a target of limiting rate increases to no more than 4%, subject to growth and increased levels of service. The uncertainty of the earthquakes and associated works may have an effect on whether this remains an achievable measure. Given the BERL forecast for the Council's annual price movements, maintaining a rate increase below 4% will be a challenge for the Council in the future years of the Ten Year Plan.

Growth

The figures are provided for sensitivity and comparison. In the event that the growth projections changed, an adjustment to the works programme from year one would also require amendment to ensure costs and facilities being planned at an appropriate and affordable level. As a measure of sensitivity, if growth did not occur as proposed within the Ten Year Plan, the following scenario would be likely with a modest 1% growth throughout the Ten Year Plan. It must be stressed this is prepared with the same programme in place, which as discussed earlier would be unlikely.

	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
Average rate - Sensitivity @ 1% growth (\$)	1,940	2,043	2,185	2,381	2,530	2,646	2,758	2,874	2,986	3,090	3,179
Average rate - in LTP (\$)	1,940	2,039	2,143	2,253	2,334	2,418	2,505	2,596	2,691	2,780	2,856
Change (\$)		4	42	128	196	228	253	278	295	310	323
Annual \$ Increase @1%		103	142	197	148	116	112	116	113	104	89
Sensitivity @ 1% growth - yearly rate increase		5.3%	6.9%	9.0%	6.2%	4.6%	4.2%	4.2%	3.9%	3.5%	2.9%
Ten Year Plan - yearly rate increase		5.1%	5.1%	5.1%	3.6%	3.6%	3.6%	3.6%	3.7%	3.3%	2.7%

Interest rate risk

The Council enters into hedging arrangements to mitigate against interest rate risk. In the event that interest rates moved and were to produce a 1% movement above that provided for in the Ten Year Plan, would provide the following result:

	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
1% interest rate movement	686	844	920	935	961	926	895	844	779	915
Average cost per ratepayer	35.46	42.49	44.03	43.03	43.26	40.96	38.90	36.16	32.98	38.24

Financial Trends and Summaries within the Ten Year Plan

External Debt

Borrowing is proposed to increase from \$48 million to \$103 million in year 2016/17 of the Ten Year Plan to fund a \$164 million capital program, as well as using debt to smooth rate requirements.

Table 5 shows the trend over the Ten Year Plan for rates, borrowings and capital expenditure.

The figures contain an allowance for price movements. The higher works programme in the first three years is primarily due to costs associated with the earthquake, the replacement Ashley River (Cones Rd) bridge and the asset renewal programme identified in asset management plans. Associated with the higher works programme is a higher amount of loans required to fund this work. The total net loan funding requirement peaks in 2016/17 at \$103 million. During the first three years of the Ten Year Plan, Council will require net loan funding of \$47 million. Over the following seven years, the Council will reduce this net figure to \$95 million, through utilising operating surpluses from funding depreciation and other revenue streams.

Capital Expenditure

Table 6 shows the amounts being spent on each capital expenditure category to meet community expectations and growth over the Ten Year Plan. Replacement of existing and damaged assets is a large component of capital expenditure within the first three years and reflects the rebuild programme.

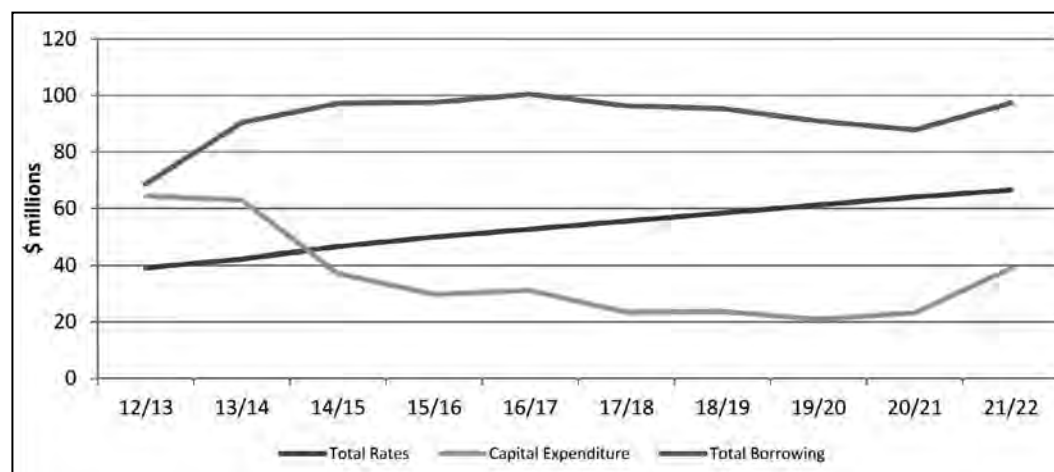


Table 5

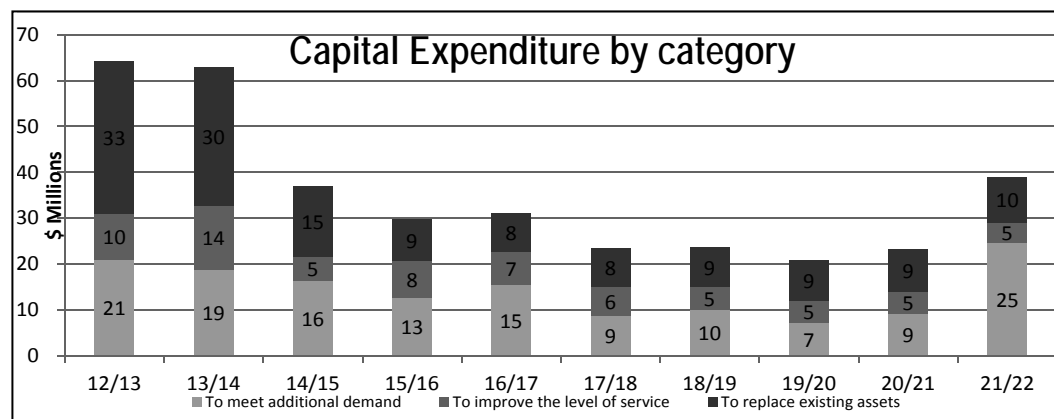


Table 6

Capital Funding Sources

Table 7 shows the capital funding sources planned to fund the capital expenditure. Note that a significantly higher proportion of debt is required to fund the capital replacement program.

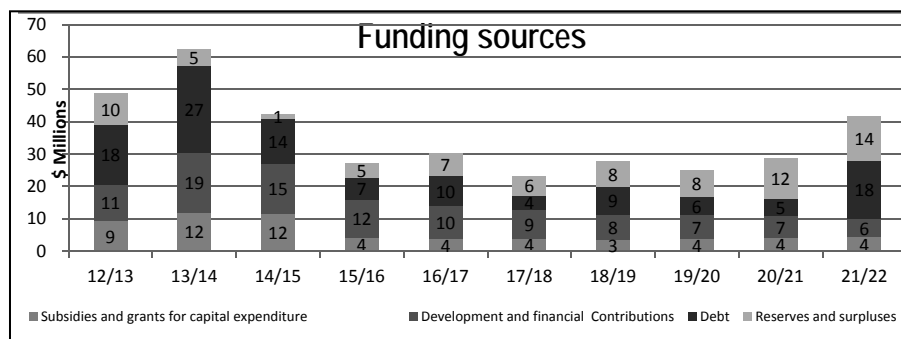


Table 7

Operating Expenditure

Total operating expenditure will increase 34% from 2011/12 to 2021/22. In total dollars operating expenditure will rise from \$65.4 million in 2011/12 to \$87.9 million in 2021/22.

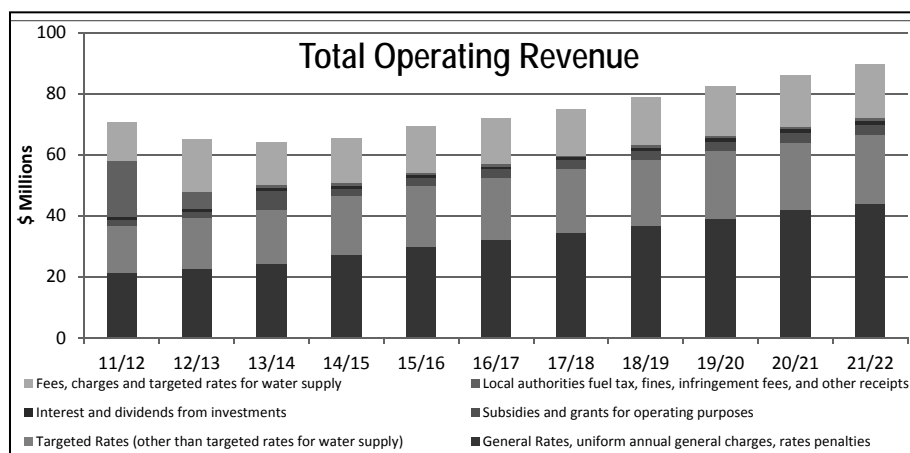


Table 8

Operating Revenues

Excluding insurance recoveries and grants relating to earthquake expenditure, operating revenue will increase 27% from 2011/12 to 2021/22. In total dollars operating revenue will rise from \$70.4 million in to \$89.5 million in 2021/22.

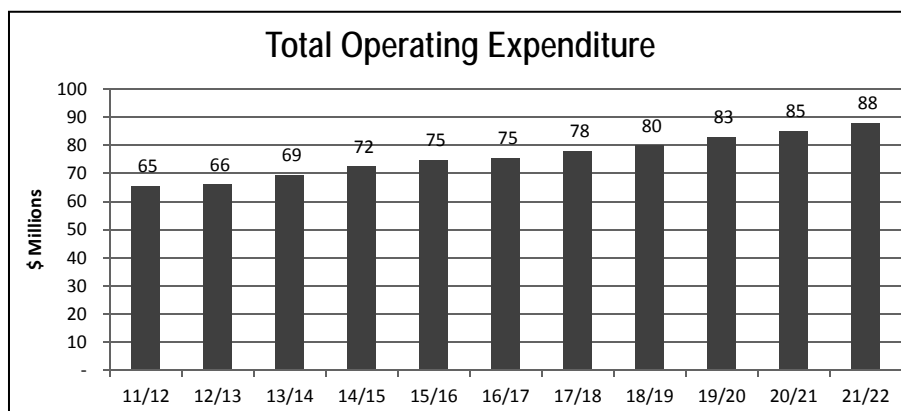


Table 9

Debt Levels and Interest costs

The Council Treasury Policy includes the Investment and Liability Management Policies. The Council has determined maximum amounts and limits of debt. Table 10 below shows a comparison of the limits in the policy compared to those in the Ten Year Plan. The policy limits were determined in association with the Council's banker and Treasury Advisor.

Policy Limits	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
Net Debt (\$'000)	68,569	90,389	96,824	98,789	103,292	100,817	98,507	91,629	85,066	95,222
Total debt as a percentage of total assets will not exceed 15%	5.7%	6.9%	6.8%	6.5%	6.5%	6.1%	5.7%	5.0%	4.5%	4.8%
Gross interest paid will not exceed 12 % of gross operating revenue	6.6%	8.6%	9.1%	9.7%	9.8%	9.2%	8.6%	7.6%	6.8%	7.3%
Net cash inflow from operating activities exceeds gross interest expense by 2 times	6.6	6.6	5	3.7	3.6	3.6	3.9	4.3	5	4.5
Interest as a maximum of 25% of rates revenue	12.5%	14.1%	15.1%	14.7%	14.4%	13.8%	12.8%	11.6%	10.4%	10.2%

Table 10

Table 10 illustrates that the Council is operating well within the guidelines contained in the Treasury Policy. The Council will become a shareholder in the Local Government Funding Agency (LGFA). It is indicated access to the LGFA would mean the Council would be able to achieve a lower cost of funding for the Council. The upper limit to achieve funding requires Council to contain its interest to rates revenue ratio under 25%.

In order to fund the capital works programme in the Ten Year Plan, the amount of borrowing will peak at \$103 million during 2016/17. The borrowing programme is well within the three limits imposed under the Liability Management Policy. As an example, for the Council to breach the limit of 15% of Total Assets, it would need to borrow more than \$225 million, which is over twice the proposed amount in the Ten Year Plan.

Council adopts a long term funding approach when borrowing for long life assets of 25 years with an interest rate set at 7.2%. If this rate is bettered, the savings are passed on in lower rating charges.

Any reduction of debt would require a reduction or further delay of the capital works programme as capital works are generally funded by debt. The maximum use of grants and subsidies, and other reserves have been applied to funding capital works.

Security on borrowing

The Council generally does not offer assets other than a charge over rates or rate revenue as security for general borrowing programmes. In relation to the Local Government Funding Agency (LGFA) and in connection with borrowing, the Council secures its borrowing from the LGFA or its creditors with a charge over the Council's rates and rates revenue.

Assumptions and Risk

A number of risks have arisen from the earthquakes. Currently Council, like many businesses and organisations within Canterbury cannot obtain earthquake insurance cover for its assets. This is a significant issue that the Council has

been trying to address, as \$320 million underground assets and \$178 million of above ground assets are uninsured for earthquake and tsunami. The Government has committed to funding at least 60% of the reinstatement cost should such events occur. The Ten Year Plan does not include any provision for an earthquake event.

Strategic destination

The Council's financial strategy is aimed at responding to the needs of today's community in an affordable way, while funding long term projects so that future generations pay their share. The Council's Ten Year Plan maintains this philosophy. The position beyond the Ten Year Plan will be challenging, particularly with the ongoing growth the district is facing. It is expected that net debt will continue to be required for asset renewals to achieve levels of service and to balance growth requirements.

The following provides Council's strategic destination and what financial position the Council wants to be in the future.

- In the immediate period Council proposes to reinstate at a minimum or “build back better” its community assets to a position it was in prior to the earthquakes
- To keep operating expenditure movements to inflation, excluding the impacts of growth and enhanced levels of service
- By the end of 2022, be in a position where debt levels are declining and being maintained within policy limits
- To achieve the above financial position and at the same time provide a high quality level of service to its community for both the current and future generations.

Capital expenditure

The Council currently has assets worth \$1.1 billion. During the next ten years the Council is planning to undertake capital works of:

\$140 million to meet additional demand
 \$ 70 million to improve the levels of service
 \$144 million to replace existing assets (including earthquake repairs)

 \$354 million

Of the \$144 million required to replace assets, \$79 million (55%) will be replaced by or within the 2014/15 financial year.

Renewals and replacements

Renewals are generally carried out as identified within the Asset Management Plans that the Council has in place for each of its activities. The renewals carried out in the first three years of the Ten Year Plan have a significant replacement programme element associated with the Canterbury earthquakes. Although some internal reserve funding is being applied, together with funding from Government and insurance, some infrastructure renewals for some roads, bridges, footpaths and reserves need to be funded by loans. This estimated amount is \$31 million and is to be funded District-wide by a fixed charge on each rateable unit, on the same basis as a Uniform Annual General Charge.

Levels of service improvement and growth

Assets that are required for level of service improvements and growth are generally funded from debt, capital grants and subsidies and in relation to growth, development contributions and financial contributions.

Under the *Local Government Act 2002*, development contributions can only be charged in relation to the growth component of the capital works that provides for the current and future growth. Each capital project is assessed to determine what component (amount) can be funded under the Development Contributions Policy, and what component is a benefit to current ratepayers/users.

Capital Projects

On the following page is a listing of the capital projects planned over the next three years of the Ten Year Plan. A number of these projects have been spread out to coincide with growth, need and/or affordability.

Waimakariri District Council LTP 2012-2022		2012-13	2013-14	2014-15
Major Projects 2012-2015 (first 3 years)		\$	\$	\$
Water				
Rangiora - Southbrook supply main			93,492	975,812
Woodend - Tuahiwi supply extn	710,000			
Woodend - Chinnerys Rd reservoir	80,000	768,712		
West Kaiapoi headworks	202,500			
Oxford No 1 additional source	150,000	51,940		644,100
Oxford No 2 additional source	120,000	882,980		
Sewer				
Ocean outfall corrosion work	1,000,000			
Amalgamation Mandeville, Ohoka, Swannanoa into eastern District	3,385,000	1,002,442		
Additional aeration Rangiora ponds	200,000			
West Belt pipe upgrade ODP	50,000	553,680		
West Rangiora SPA	200,000	2,783,984		300,580
Central Rangiora capacity upgrade	40,000	332,416		
Woodend additional aeration of pond 2A	80,000	498,624		
West Kaiapoi SPA	459,000			
Kaipoi Chapman PI pump upgrade				364,990
Oxford New clarifier	10,000	93,492		858,800
Drainage				
West Rangiora Land purchase pond 5	1,290,000	353,192		
North Eastern Rangiora Drainage Improvements	205,000	207,760		
Rangiora Buckleys Rd piping		219,187		
East Woodend	1,508,100	658,599		
Woodend SPA				1,065,771
South Kaiapoi earthquake improvements	210,000	342,804		150,290
Stone St/Blue Skies Pipeline (Sth Kaiapoi Stage 8)	353,000			
West Kaiapoi SPA- McIntosh drain outlet basin		653,805		

Table 11

continued ►

Table 11 - continued from previous page

Waimakariri District Council LTP 2012-2022	2012-13	2013-14	2014-15
Major Projects 2012-2015 (first 3 years)	\$	\$	\$
Roading			
Subsidised replacements (including sealing and surface treatment and remetalling, carriage way lighting, safety works & sign renewal)	3,985,832	4,165,040	4,297,343
Unsubsidised replacements(footpaths)	458,084	568,465	587,454
Subsidised New Works level of Service	489,905	519,146	531,664
Unsubsidised New Works Level of Service (subdivision projects and Outline Development Plans)	1,358,000	1,090,740	1,610,250
New Ashley Bridge	850,000	4,856,390	5,018,613
Red Lion cnr improvement			966,150
Southbrook / South Belt improvement			966,150
Old Waimak Bridge - cycle clip on			644,100
Reserves			
Astroturf		1,123,460	
Land Purchases and development	3,115,000	3,235,800	3,344,000
Community Buildings			
Performing Art centre	1,920,000	8,680,000	
Pensioner Housing Replacements	2,000,000	3,000,000	
Libraries			
Kaiapoi Library Service centre,Museum, Art Gallery	2,400,000	10,600,000	
Earthquake recovery			
Water	1,477,000	80,000	-
Sewer	1,164,667	4,793,667	3,652,000
Drainage	850,500	769,200	826,500
Roading and Footpaths	3,053,476	3,417,900	2,136,800
Recreation and Community buildings	7,295,000	70,000	410,000
Kaiapoi Town centre	3,896,000	-	-
Kairaki Motor camp	1,000,000	-	-
Corporate Line of Business software	850,000	400,000	400,000
	46,416,063	56,866,917	29,751,367
Note: Project costs include adjustments for inflation			

Equity investments and other interests

The Council holds very few investments that are not considered “core” council activity. Those investments that are still held generally support Council activity or provide support for other Council functions. The most significant investments that the Council holds are:

Long Term Fund

This Long Term Fund was formed from the sales of previously owned shares in the Lyttelton Port Company, and Kaiapoi Electricity, sale of endowment land (Dromore and Lyndhurst Ashburton farms) and from other smaller land sales since 1990. The total fund of \$22 million is internally loaned across various Council core activities for terms of 25 years. The long term borrowing rate is set at 7.2% and the interest proceeds subsidise general rates. Loans repaid are reapplied. The internal rate was reduced from 7.5% to 7.2% in 2009 to reflect the lower interest rates that have been consistently available in the external market. Any reduction in this rate means the activities borrow at a decreased cost and the general rate would need to increase. Where external funds are sourced to fund activities, the cost is applied at the actual average market rates achievable.

Transwaste Canterbury

Transwaste Canterbury is a company owned jointly by six local authorities and Transpacific Holdings (TPI), to develop and operate a regional landfill site. The Council holds 3.9% of the shares. The shares are not transferable. The value is assessed at \$873,000. Dividends are determined by the board of directors appointed by the Council and TPI and these dividends are applied against general rates. The gross dividends provided for in the Ten Year Plan are shown in the table below.

12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
\$255,640	\$255,463	\$255,297	\$255,116	\$254,913	\$254,732	\$254,550	\$254,337	\$254,102	\$253,867

Dividends from Transwaste

Property Investments

Council's primary objective is to only own property (including land and buildings) necessary to achieve strategic objective. Council's property assets include a number of properties termed as “commercial”, including the Oxford Medical Centre, rental accommodation often attached to reserve land, and commercial land in Kaiapoi (Hansens building and Williams St land). The Council also retains housing for the elderly accommodation, and leases camping grounds at Pines/Kairaki, Oxford (Ashley Gorge), Woodend Beach and Waikuku Beach. Council seeks to achieve an acceptable commercial rate of return. The value of investment property is \$4.8 million. All income, including rentals and ground rent from property investments is included in general funds, or in relation to reserves is applied to reserves under the Reserves Act 1977.

Sale of property requires Council approval. Proceeds from property sales are used firstly in the retirement of related debt, and then for capital development purposes.

The Council's policy is to dispose of any property that does not achieve a commercial return having regard to any restrictions on title or other requirements or needs to achieve Council objectives.

Forestry

The Council owns about 800 hectares of forestry planted on various reserves and low value land. 300 hectares of the 800 hectares is leased from Te Kohaka o Tuhaitara Trust. 200 hectares is held as non-commercial protection forestry. The extent, size and fragmented location of the forestry is such that it will not provide any significant commercial return. A large amount of the forestry provides income to the Trust and also forms a coastal protection

strip to guard against erosion. Over the 2012/13 financial year the Council will assess the future direction and involvement it will have with its forestry. The current value of the forestry is estimated at \$3.6 million, with debt of \$776,000. The forestry is on a 28 year rotation. The Council's policy is to harvest the production forestry plantation at maturity. Proceeds from harvest will firstly repay related borrowings then fund any establishment costs, with the remainder allocated at the Council's discretion.

Local Government Funding Agency (LGFA)

The Council is intending to become a shareholder/member of the LGFA. The LGFA is a Council Controlled Trading Organisation (“CCTO”) set up by specific legislation. A key objective of the LGFA is to provide a funding vehicle that would enable local authorities to borrow at lower interest margins than would otherwise be available.

The LGFA is ‘AA+’ rated from Standard and Poor's. This is the same as the New Zealand government's domestic rating.

All local authorities (but not Council Controlled Trading Organisations or Council Owned Organisations) will be able to borrow from the LGFA.

As a shareholder, it is anticipated that Council will receive a return on their investment but this may be less than what is available from alternative investments. The Crown will be a Principal Shareholder in the LGFA and will provide a standby facility through the Debt Management Office of \$500 million initially, with the intention being to raise this to \$1.0 billion if required. It is intended that the LGFA will most likely be able to lend to participating local authorities in 2012. Our Council's intention is to invest \$100,000 as a shareholder.

Levels of Service

Intended Levels of Service by Activity are provided in the activity statements. The Ten Year Plan has been developed to provide these levels of service. These levels of service will be measured and reported within the Annual Report. Over 98% of the operating cost within the Ten Year Plan is related to maintaining current levels of services or associated with the cost to reinstate assets back to the position that they were prior to the earthquakes. There are no significant areas within the operating expenditures throughout the Ten Year Plan that are not directed towards providing or maintaining core Council activity.

Conclusion

The Ten Year Plan ensures that in providing the levels of service expected, the level of rates to this generation of ratepayers is fair and equitable, so that future generations can enjoy the same relative levels of service at the same relative cost.

Section 14 of the *Local Government Act 2002*, states:

“In performing its role, and in taking a sustainable development approach, a local authority should take into account the reasonably foreseeable needs of future generations”.

The Council has smoothed rates during the first three years of the Ten Year Plan, so that it offsets the burden of rates required, due to the higher level of capital works and progressively return rates to a sustainable operating level over years 4-10 of the Ten Year Plan.

In preparation of the expected growth, the work programme facing the Council over the next ten years, which has been exacerbated by the Canterbury earthquakes, pressures of inflation, and the increased levels of service expected, as part of its consultation, Council asked the following questions:

- Are the principles of our revenue and financing policy and development contributions applied at the right level?

- Is the Council's capital programme appropriate and affordable?
- Are our projects shown prioritised appropriately, and is the timing for these projects right?
- Have we considered the needs of current and future ratepayers within the Ten Year Plan?
- Overall is the Ten Year Plan fair and reasonable?

Given the outlook over the next ten years, the Council considers the Ten Year Plan to be a responsible approach that responds to the challenges ahead and contains rate increases at realistic levels for both current and future generations.

SUSTAINABILITY...

Sustainable Development

The Council has considered the sustainability of each of its services and activities in drafting the Ten Year Plan. The following key assumptions have been made about how the services Council provides will meet the needs of present and future generations, and how Council activities will protect and enhance the natural environment. This has involved taking account of the needs of people and communities now, and in the reasonably foreseeable future for successive generations, as well as the need to maintain and enhance the quality of the natural environment.

A sustainable development approach is reflected in the way Council plans for the District, as well as funding and delivering its services. Financial sustainability, and managing and anticipating growth, is a core concern of this Ten Year Plan. The Council financial strategy is aimed at responding to the needs of today's community in an affordable way, while funding long term projects so that future generations pay their share.

Sustainable development of the District is significantly influenced through the District Development group of activities, including district development planning and implementing the District Plan. The Ten Year Plan also gives effect to the long-term development plan of the eastern part of the District that was adopted in 2007 in the Greater Christchurch Urban Development Strategy. The amount and distribution of future urban growth aligns with the Urban Development Strategy, and is catered for with the capacity of the Eastern District Sewerage Scheme. It is the basis for projected utilities and roading capital expenditure to service the anticipated growth over the next ten years.

As well as providing for new housing, overall structure plans have been developed for growth areas to include new business zones. The Council's draft Local Economic Development Strategy 2011 sets out initiatives the Council

is making to address key concerns of local job creation and retention of businesses in the District. More detailed Outline Development Plans for new growth areas provide the basis for levying developer contributions. This ensures that new communities are provided with utility services, connections to transport networks, and provided with recreational facilities including land set aside for parks and reserves.

This Ten Year Plan has been informed by several Activity Management Plans, including those for sewerage, community facilities, water supply and drainage. The completion of the Eastern District Sewerage Scheme was a key initiative for ensuring long-term sustainable treatment and disposal of sewage from the main urban centres of the eastern part of the District. The Council decided in 2011 to extend the scheme to service the Mandeville and Swannanoa areas.

The Council's Waste Minimisation Plan is reviewed at regular intervals, and each review presents an opportunity to consider the long term sustainability of waste generated to landfill and improvements to waste minimisation strategies. The generally preferred direction signalled through public consultation is to increase waste minimisation initiatives, and funding provision for this has been made in this Ten Year Plan.

In relation to social well being, a focus for the Council is on advocating for responsible Government agencies to contribute towards meeting the social and health service needs of the community. The Social Services Waimakariri Advisory Group, formed in 2007, plays a key role in this area. The Community Development group of activities includes working with a range of agencies on developing safe, healthy and strong communities, and provision of some community housing. Council's future role in housing for the elderly need a considered response in light of Waimakariri's ageing population. A draft policy position

on responding to an ageing population is included in the Green Papers for Discussion section.

Funding from a number of Government agencies enables community organisations to undertake a range of projects with the objective of sustaining community identity, encouraging inclusiveness, and promoting people's health and safety. This is particularly important for social cohesion, given the relatively high rate of population growth and turnover in the District's communities.

Climate Change

The Ten Year Plan has been drafted on the assumption that climate change is occurring and may accelerate in the future. For the North Canterbury area, the predicted increase in the number of extreme weather events might include hotter and drier summers, more rainfall rather than snowfall in the alps, an increase in the frequency and intensity of north westerly gales, a decrease in the number of frost days, and increased coastal erosion. Higher river flows may occur in winter for rivers fed from the southern alps (such as the Waimakariri River) and lower river flows are expected for lowland rivers fed from the foothills (such as the Ashley River/Rakahuri). These changes might not have a noticeable impact on the District in the next ten years, but over the long-term may impact on aspects of Council's provision of infrastructure. Climate related hazards are not new to local government planners in strategically managing resources. Generally, changes to the number and frequency of extreme weather events will not create new hazards, but may change the intensity, and thus increase the resources necessary, to respond to such extremes.

The effect of emissions trading on fuel prices from 2010 and on landfill from 2013 have been factored into budgets for the operation of the Kate Valley landfill facility in which the Council has an interest.

The Council is supportive of investigations into the feasibility and effects of renewable energy projects, as part of the national response in assisting communities adapt to climate change. Renewable energy supplies can be valuable in reducing emissions. These projects can also be useful in reducing reliance on infrastructure that is more vulnerable to climate condition changes.

FORECAST FINANCIAL STATEMENTS...

Prospective Income Statement (Inflation adjusted)

	Annual Plan 11/12 (\$000)	LTP Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Income											
Rates	36,578	39,149	42,192	46,450	49,836	52,647	55,420	58,326	61,220	63,980	66,476
Interest	615	672	594	594	533	545	538	652	742	866	1,007
Dividends	373	373	373	373	373	373	373	373	373	373	373
Subsidies	19,604	7,487	13,918	11,272	6,204	6,311	6,782	6,174	6,755	7,235	7,761
Earthquake Recovery - Insurance	17,775	4,318	-	-	-	-	-	-	-	-	-
Earthquake Recovery - Government	50,963	4,051	3,857	2,693	586	-	-	-	-	-	-
Fees and Charges and other income	12,998	18,431	15,092	15,470	15,853	15,722	15,834	16,607	17,176	17,856	18,244
Development Contributions	4,708	11,332	18,551	15,424	11,872	10,153	8,820	8,013	7,295	6,775	5,596
Gains	89	270	187	167	176	194	210	231	257	283	300
Vested Assets	11,766	15,219	21,306	40,672	31,883	18,529	15,219	15,219	12,365	11,414	11,414
Total Income	155,469	101,302	116,070	133,115	117,316	104,474	103,196	105,595	106,183	108,782	111,171
Operating Expenditure Activity											
Governance	1,571	1,636	1,675	1,727	1,772	1,820	1,866	1,910	1,961	2,017	2,075
District Development	3,128	3,516	3,495	3,345	3,529	3,427	3,532	3,677	3,695	3,818	3,968
Roads and Footpaths	13,014	13,367	14,141	14,508	15,079	15,482	16,644	17,204	18,003	18,526	19,414
Water Supply	4,285	5,014	5,348	5,555	5,835	6,080	5,998	6,205	6,321	6,529	6,851
Sewerage and the Treatment and Disposal of Sewage	6,909	7,324	8,137	8,374	8,631	8,457	8,914	8,821	9,011	8,983	9,225
Stormwater Drainage	2,333	2,780	3,221	3,774	4,022	4,342	4,387	4,457	4,523	4,627	4,774
Solid Waste	5,444	5,250	5,476	5,814	6,257	6,694	7,057	7,429	7,844	8,110	8,349
Recreation	10,134	10,374	11,798	12,849	13,151	13,529	13,912	14,340	15,142	15,754	16,373
Libraries & Museums	2,560	2,673	3,161	3,974	3,764	3,560	3,657	3,746	3,842	3,953	4,068
Community Protection	5,186	6,592	6,890	6,943	7,182	6,332	6,518	6,636	6,861	6,992	7,203
Community Development	1,311	1,477	1,512	1,549	1,531	1,575	1,619	1,661	1,762	1,767	1,823
Property Management	652	538	563	651	668	662	682	706	747	772	799
Earthquake Recovery	7,933	4,668	2,857	2,404	2,310	2,261	2,208	2,151	2,091	2,025	1,955
Non Significant Activities	982	747	961	875	943	1,068	929	943	1,137	1,040	1,023
Total Expenditure	65,441	65,956	69,235	72,342	74,674	75,289	77,923	79,886	82,940	84,913	87,900
Net Surplus before taxation	90,028	35,346	46,835	60,773	42,642	29,185	25,273	25,709	23,243	23,869	23,271
Taxation	112	112	112	112	112	112	112	112	112	112	112
Net Surplus	89,916	35,234	46,723	60,661	42,530	29,073	25,161	25,597	23,131	23,757	23,159

NOTE: The Annual Plan is not representative as it includes total income and expenditure for earthquake recovery. In the Ten Year Plan Earthquake recovery income and expenditure is spread over years 12/13 to 15/16.

With reference to Section 4(2) of the Local Government Regulations 2011, the Funding Impact Statement on Page 85 provides the dollar value of rates and targeted rates for water supply.

Other disclosures relating to the Prospective Financial Statements (inflation adjusted)

Operating expenditure includes:	Annual Plan 11/12 (\$000)	LTP Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Interest Charges	3,926	4,875	5,961	7,021	7,336	7,578	7,654	7,475	7,130	6,626	6,761
Depreciation	11,871	13,285	14,517	15,494	16,080	16,727	17,396	18,090	18,811	19,519	20,333
Personnel Costs	13,158	15,270	15,636	16,012	16,429	16,857	17,261	17,658	18,118	18,606	19,109
Other Expenditure	36,486	32,526	33,121	33,815	34,829	34,127	35,611	36,663	38,881	40,162	41,697
Total Operating Expenditure	65,441	65,956	69,235	72,342	74,674	75,289	77,923	79,886	82,940	84,913	87,900

Prospective Statement of Comprehensive Income (Inflation Adjusted)

	Annual Plan 11/12 (\$000)	LTP Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Net Surplus	89,916	35,234	46,723	60,661	42,530	29,073	25,161	25,597	23,131	23,757	23,159
Increase in asset revaluation reserves	27,342	32,560	43,904	39,661	42,044	45,993	48,993	52,840	57,189	60,983	63,206
Total other comprehensive income	27,342	32,560	43,904	39,661	42,044	45,993	48,993	52,840	57,189	60,983	63,206
Total Comprehensive Income	117,258	67,794	90,627	100,322	84,574	75,066	74,154	78,437	80,320	84,740	86,365

Prospective Statement of Changes in Equity (Inflation Adjusted)

	Annual Plan 11/12 (\$000)	LTP Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Equity at the beginning of year	1,026,517	1,051,637	1,119,431	1,210,058	1,310,380	1,394,954	1,470,020	1,544,174	1,622,611	1,702,931	1,787,671
Total Comprehensive Income	117,258	67,794	90,627	100,322	84,574	75,066	74,154	78,437	80,320	84,740	86,365
Equity at the end of year	1,143,775	1,119,431	1,210,058	1,310,380	1,394,954	1,470,020	1,544,174	1,622,611	1,702,931	1,787,671	1,874,036

Prospective Balance Sheet (Inflation Adjusted)											
	Annual Plan 11/12 (\$000)	Annual Plan Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Current Assets											
Cash and cash equivalents	5,042	9,270	13,160	17,418	15,855	16,049	16,875	18,667	19,751	21,110	23,634
Inventories	189	210	210	210	210	210	210	210	210	210	210
Trade and other receivables	5,256	11,712	7,900	8,111	8,281	8,425	8,563	8,709	8,854	8,992	9,115
Total Current Assets	10,487	21,192	21,270	25,739	24,346	24,684	25,648	27,586	28,815	30,312	32,959
Non Current Assets											
Other financial assets	937	965	965	965	965	965	965	965	965	965	965
Forestry Assets	3,481	3,669	3,669	3,669	3,669	3,669	3,669	3,669	3,669	3,669	3,669
Investment properties	4,538	4,808	4,995	5,161	5,337	5,531	5,741	5,972	6,230	6,512	6,812
Property, plant and equipment	34,109	37,721	51,034	50,978	50,648	50,108	49,790	49,472	49,011	48,635	51,750
Infrastructure Assets	1,160,196	1,136,843	1,236,130	1,338,728	1,427,265	1,507,318	1,578,571	1,653,293	1,726,216	1,803,544	1,894,568
Total Non Current Assets	1,203,261	1,184,006	1,296,793	1,399,501	1,487,884	1,567,591	1,638,736	1,713,371	1,786,091	1,863,325	1,957,764
Total Assets	1,213,748	1,205,198	1,318,063	1,425,240	1,512,230	1,592,275	1,664,384	1,740,957	1,814,906	1,893,637	1,990,723
Current Liabilities											
Trade and other payables	7,271	12,294	12,679	13,065	13,479	13,917	14,310	14,720	15,188	15,697	16,217
Employee benefit liabilities	1,353	1,369	1,402	1,436	1,472	1,510	1,548	1,582	1,624	1,668	1,713
Development Contributions	1,492	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603
Current Portion of Borrowings	1,331	3,981	6,018	4,870	5,330	7,216	8,206	9,006	7,254	7,134	3,699
Total Current Liabilities	11,447	19,247	21,702	20,974	21,884	24,246	25,667	26,911	25,669	26,102	23,232
Non Current Liabilities											
Borrowings	57,005	64,588	84,371	91,954	93,460	96,077	92,611	89,502	84,374	77,932	91,523
Derivative financial instruments	1,521	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932
Total Liabilities	69,973	85,767	108,005	114,860	117,276	122,255	120,210	118,345	111,975	105,966	116,687
Net Assets	1,143,775	1,119,431	1,210,058	1,310,380	1,394,954	1,470,020	1,544,174	1,622,611	1,702,931	1,787,671	1,874,036
Ratepayers' Equity											
Accumulated General Equity	777,684	753,340	792,953	853,611	896,138	925,208	950,366	975,960	999,087	1,022,841	1,045,997
Special and Sinking Funds	3,094	3,094	3,097	3,100	3,103	3,106	3,110	3,113	3,116	3,119	3,122
Revaluation Reserve	362,997	362,997	414,008	453,669	495,713	541,706	590,699	643,539	700,728	761,711	824,917
Total Ratepayers' Equity	1,143,775	1,119,431	1,210,058	1,310,380	1,394,954	1,470,020	1,544,174	1,622,611	1,702,931	1,787,671	1,874,036

Prospective Cash Flow Statement (Inflation Adjusted)											
	Annual Plan 11/12 (\$000)	LTP Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
CASH FLOWS FROM OPERATING ACTIVITIES											
Cash was provided from:											
Receipts from Ratepayers	36,578	39,149	46,040	46,237	49,667	52,506	55,281	58,181	61,075	63,842	66,351
Receipts from Subsidies	48,342	11,538	17,775	13,965	6,790	6,311	6,782	6,174	6,755	7,235	7,761
Receipts from Fees and Charges	12,998	22,749	15,092	15,470	15,853	15,722	15,834	16,607	17,176	17,856	18,244
Development Contributions	4,708	11,332	18,551	15,424	11,872	10,153	8,820	8,013	7,295	6,775	5,596
Interest received	615	672	594	594	533	545	538	652	742	866	1,007
Dividends received	373	373	373	373	373	373	373	373	373	373	373
Receipt of Canterbury Regional Council Rates	4,900	4,900	5,053	5,207	5,372	5,547	5,704	5,867	6,053	6,256	6,464
	108,514	90,713	103,478	97,270	90,460	91,157	93,332	95,867	99,469	103,203	105,796
Cash was disbursed to:											
Payments to Suppliers	37,235	33,184	33,685	34,322	35,339	34,656	36,230	37,315	39,527	40,818	42,387
Payments to Employees	13,158	15,270	15,636	16,012	16,429	16,857	17,261	17,658	18,118	18,606	19,109
Payments to Canterbury Regional Council	4,900	4,900	5,053	5,207	5,372	5,547	5,704	5,867	6,053	6,256	6,464
Interest paid	3,926	4,875	5,961	7,021	7,336	7,578	7,654	7,475	7,130	6,626	6,761
	59,219	58,230	60,335	62,562	64,476	64,638	66,849	68,315	70,828	72,306	74,721
Net Cash Flows from Operating Activities	49,295	32,483	43,143	34,708	25,984	26,519	26,483	27,552	28,641	30,897	31,075
CASH FLOWS FROM INVESTING ACTIVITIES											
Cash was provided from:											
Proceeds from Sale of Fixed Assets	164	164	739	174	179	185	190	196	202	209	216
Cash was disbursed to:											
Purchase of Fixed Assets and Infrastructural Assets:											
Renewals	(8,661)	(34,009)	(30,125)	(15,446)	(9,003)	(8,366)	(8,376)	(8,660)	(8,831)	(9,247)	(9,869)
New Works - Growth	(84,917)	(20,838)	(18,719)	(16,387)	(12,636)	(15,465)	(8,742)	(10,053)	(7,053)	(9,228)	(24,534)
New Works - Level of Service	(7,920)	(10,125)	(14,017)	(5,226)	(8,050)	(7,183)	(6,257)	(4,930)	(4,996)	(4,712)	(4,517)
Net Cash Flows from Investing Activities	(101,334)	(64,808)	(62,122)	(36,885)	(29,510)	(30,829)	(23,185)	(23,447)	(20,678)	(22,978)	(38,704)
CASH FLOWS FROM FINANCING ACTIVITIES											
Cash was provided from:											
Proceeds from borrowings	49,544	18,321	27,969	13,759	8,141	11,137	6,047	7,202	3,431	1,998	18,595
Cash was applied to:											
Repayment of borrowings	(1,867)	(2,817)	(5,100)	(7,323)	(6,176)	(6,635)	(8,521)	(9,512)	(10,311)	(8,559)	(8,440)
Net Cash Flows from Financing Activities	47,677	15,504	22,869	6,436	1,965	4,502	(2,474)	(2,310)	(6,880)	(6,561)	10,155
Net Increase(Decrease) in Cash Held	(4,362)	(16,821)	3,890	4,259	(1,561)	192	824	1,795	1,083	1,358	2,526
Add Opening Bank Brought Forward	9,404	26,260	9,440	13,330	17,588	16,028	16,219	17,043	18,839	19,922	21,280
Ending Funds	5,042	9,440	13,330	17,588	16,028	16,219	17,043	18,839	19,922	21,280	23,806
Bank Balances at Year End	5,042	9,270	13,160	17,418	15,855	16,049	16,875	18,667	19,751	21,110	23,634

Statement of Prospective Debt (Inflation Adjusted)											
	Annual Plan 11/12 (\$000)	Annual Plan Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Total Internal and External Debt											
Governance	-	-	-	-	-	-	-	-	-	-	-
District Development	103	125	125	125	125	125	125	125	125	125	125
Community Protection	410	525	685	663	662	639	700	673	646	621	597
Community Development	-	53	2,411	2,193	1,968	1,718	1,442	1,138	804	438	36
Roading	7,295	7,665	9,513	10,629	12,476	15,624	18,065	20,748	22,547	24,303	26,102
Water and Stockwater	19,006	22,724	23,229	24,178	23,346	21,170	21,263	20,030	19,554	18,578	19,192
Sewerage	35,600	42,320	43,518	41,431	39,973	42,833	38,696	34,788	30,254	27,781	34,918
Drainage	8,384	8,498	10,729	11,981	14,316	15,457	14,969	14,301	13,850	13,375	12,887
Solid Waste	412	243	237	230	224	217	210	203	196	188	181
Recreation	4,345	7,675	12,031	11,005	9,970	8,905	7,906	11,271	11,751	12,179	14,211
Libraries and Museums	210	237	230	623	1,010	989	965	940	914	884	854
Earthquake Recovery	13,154	9,801	18,995	25,427	24,765	24,056	23,295	22,480	21,606	20,669	19,664
Property and Forestry	1,055	1,340	1,330	1,319	1,308	1,295	1,281	1,265	1,248	1,230	1,210
Closing Internal and External Debt	89,974	101,206	123,032	129,804	130,143	133,028	128,916	127,962	123,495	120,370	129,975
Less Internal Debt	31,637	32,637	32,643	32,980	31,353	29,736	28,099	29,454	31,866	35,304	34,754
Total External Debt	58,337	68,569	90,389	96,824	98,789	103,292	100,817	98,507	91,629	85,066	95,222
Current Portion	1,331	3,981	6,018	4,870	5,330	7,216	8,206	9,006	7,254	7,134	3,699
Non-Current Portion	57,006	64,588	84,371	91,954	93,460	96,077	92,611	89,502	84,374	77,932	91,523

Statement of Special and Separate Funds

	Opening Balance 12/13 \$'000	Income \$'000	Operating Expenditure \$'000	Capital & Transfers \$'000	Closing Balance 21/22 \$'000	Purpose of the fund
Special Funds						
Insurance Excess Reserve Fund	102	4	-	(106)	-	To provide funds for payment of insurance excesses. Funded by transfers from finance services
Cam River Restoration Fund	181	-	-	-	181	Established in 2002 to provide for Cam River restoration
Plant Renewal & Replacement Fund	637	244	-	(428)	453	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	17	6	-	-	23	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	10	5	-	-	15	Established by investment of surplus funds for use at the Reserve
Long term investment/Ashburton Farm Investment	3,366	1,449	-	(1,449)	3,366	This fund was established to receive the income from the endowment land vested in the Council. Subsequently, the properties were sold, and the interest income from funds invested is used to subsidise the general rates
Centennial Fund Account	2	-	-	-	2	Established to enable new publications such as the history of the former Rangiora County area
LAPP Disaster Fund	1,460	242	3,125	1,627	204	Provides funds for the annual insurance cost for the Local Authority Protection Programme Disaster Fund (natural disaster insurance for infrastructural assets)
Mayoral Relief Fund (Non Inflation)	24	8	8	-	24	Funds available for providing grants for relief under a guidance criteria, at the discretion of the Mayor.
Mayoral Relief Fund	236	89	51	-	274	Funds are available for providing grants under a guidance criteria, at the discretion of the Mayor. The grants annually are the balance of income after inflation proofing the opening balance of the account.
Mayoral Relief Fund (Kaia / Pines)	160	66	-	-	226	Funds available for providing grants to residents affected by the 2010/11 earthquakes under a guidance criteria by the Earthquake relief fund committee
	<u>6,195</u>	<u>2,113</u>	<u>3,184</u>	<u>(356)</u>	<u>4,768</u>	

Statement of Special and Separate Funds (continued)

	Opening Balance 12/13 \$'000	Income \$'000	Operating Expenditure \$'000	Capital & Transfers \$'000	Closing Balance 21/22 \$'000
Separate Accounts	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>Water and Stockwater</i>					
Rangiora	90	29,250	25,181	(4,177)	(18)
Southbrook	8	251	114	(118)	27
Woodend	43	6,775	3,427	(2,152)	1,239
Pegasus	375	5,191	2,915	1,109	3,760
Waikuku	152	1,123	1,081	(158)	36
Fernside	3	641	646	4	2
Ohoka	30	582	584	(19)	9
Mandeville	273	2,250	2,182	(132)	209
Kaipoi	422	9,632	8,373	(1,006)	675
Pines	37	785	798	64	87
Oxford1	(56)	3,750	3,564	(129)	1
Oxford2	127	2,379	2,065	(438)	3
Oxford	14	3,707	3,445	115	391
Summerhill	1	1,877	1,931	54	1
Cust	2	1,061	952	(75)	36
Poyntzs Road	13	469	460	33	55
WestEyreton	10	417	411	3	19
Garrymere	(1)	476	476	2	-
Development	10	15	11	(4)	10
Stock Water	(33)	3,270	3,601	386	23
<i>Sewerage</i>					
Eastern Communities	34	91,622	76,760	(14,231)	(665)
Southbrook	-	2,448	890	(1,558)	-
Fernside	12	408	394	80	106
Ohoka Meadows	57	22	36	(42)	-
Swannanoa	52	18	32	(38)	-
Mandeville	126	38	41	(123)	-
Loburn Lea	1	670	663	147	155
Oxford	(32)	7,684	6,831	1,052	1,837

Statement of Special and Separate Funds (continued)

	Opening Balance 12/13 \$'000	Income \$'000	Operating Expenditure \$'000	Capital & Transfers \$'000	Closing Balance 21/22 \$'000
<i>Drainage</i>					
Rangiora	1,716	12,298	12,033	(1,003)	978
Coastal Urban	(348)	3,711	3,546	156	(27)
Pegasus	174	6,233	6,055	613	965
Kaiapoi	-	12,769	12,528	(241)	-
Oxford	3	925	864	(66)	(2)
Ohoka Rural	(49)	1,195	1,191	45	-
Loburn Lea	5	219	208	33	50
Oxford Rural	78	451	461	52	120
Clarkville	34	360	361	4	37
Coastal Rural	(22)	830	828	39	20
Waimakariri Central Rural	(25)	798	797	24	-
Cust	6	40	35	4	15
Ashworths	1	11	11	-	2
<i>Solid Waste</i>	220	68,949	68,337	452	1,284
<i>Recreation</i>					
Rangiora CBA	-	1,129	1,128	-	1
Kaiapoi CBA	(95)	1,032	1,014	-	(77)
<i>Libraries and Museums</i>					
Museum Levy	113	5,602	5,602	-	113
Museum Development Levy	392	574	1,676	696	(14)
<i>Community Protection</i>					
Rural Fire	(34)	2,466	2,197	(235)	-
Stock Control	(3)	327	328	-	(5)
<i>Governance</i>					
Council	43	13,960	13,999	-	4
Kaiapoi Community Board	(4)	1,089	1,090	-	(5)
Rangiora Community Board	44	996	1,034	-	6
Woodend/Ashley Community Board	43	910	947	-	5
Oxford/Eyre Ward Advisory Board	22	443	462	-	3
<i>District Development</i>					
District Promotion	20	4,182	4,242	-	(40)
Economic Development	12	2,224	2,831	603	8

ACCOUNTING POLICIES...

STATEMENT OF ACCOUNTING POLICIES

Reporting Entity and Statutory Base

The Waimakariri District Council (WDC) was formed on 1 November 1989 and constituted under the Local Government Reorganisation Order 1989.

WDC holds equity shares in the following of its associates, 50% equity share in Te Kohaka o Tuhaitara 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 financial forecasts reflect the operations of the Waimakariri District Council but do not include the consolidated results of Council controlled organisations because they are not significantly different from those of the Council.

The primary objective of WDC is to provide goods and services for the community or social benefit rather than making a financial return. Accordingly, WDC has designated itself and the group as public benefit entities for the purposes of New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

The prospective financial statements were authorised for issue by Council on 21 February 2012 for consultation from 3 March - 3 April 2012.

Statement of Compliance and Basis of Preparation

This forecast information has been prepared and complies with Section 111 of the *Local Government Act 2002*, the Financial Reporting Act 1993, and New Zealand International Financial Reporting Standards (NZIFRS).

The Waimakariri District Council is a Public Benefit Entity whose primary objective is to provide goods and services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for a financial return. All available

reporting exemptions allowed under the framework for Public Benefit Entities have been adopted.

The prospective financial statements are presented in New Zealand Dollars (NZD).

Basis of Financial Statement Preparation and Measurement Base

In respect of Waimakariri District Council the measurement base adopted is that of historical cost basis modified by the revaluation of land and buildings, certain infrastructural assets, investment property, forestry assets and financial instruments (including derivative instruments).

The preparation of prospective financial statements in conformity with NZ IFRS requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The accounting policies set out below will be applied consistently to all periods presented in the financial estimates.

Council and Management of the Waimakariri District Council are responsible for the preparation of the prospective financial statements.

The prospective financial statements have been prepared in accordance with financial reporting standard 42.

The following are the significant accounting policies applied in preparation of the prospective financial statements.

Subsidiaries

WDC's investments in its subsidiaries are carried at cost in the WDC's own "parent entity" financial statements.

Associates

WDC accounts for an investment in an associate in the group financial statements using the equity method. An associate is an entity over which the WDC 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 is increased or decreased to recognise WDC's share of the surplus or deficit of the associate after the date of acquisition. WDC's share of the surplus or deficit of the associate is recognised in WDC's Income Statement. Distributions received from an associate reduce the carrying amount of the investment.

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

WDC's share in the associate's surplus or deficits resulting from unrealised gains on transactions between the WDC and its associates is eliminated.

WDC's investments in associates are carried at cost.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised:

Revenue is measured at fair value of consideration received.

Rates Revenue

Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year for which the rates have been set. Rate revenue is recognised when payable.

Interest

Interest income is recognised using the effective interest method.

Grants and Subsidies

Grants and subsidies are recognised as revenue when eligibility is established (reasonable assurance that the grant or subsidy will be received and the WDC will comply with all the conditions) and is recognised at their fair value. The Council receives government grants from New Zealand Transport Agency, which subsidises part of the costs in maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Goods and Services

Revenue from the sale of goods and services is recognised in the income statement when the significant risks and rewards of ownership have been transferred to the buyer or the obligation to pay arises or in the case of Licence fees, upon renewal of the licence. The revenue recorded is the gross amount of the sale, including fees payable for the transaction. Such fees are included in other expenses.

Services Rendered

Revenue from services rendered is recognised in the income statement in proportion to the stage of completion of the transaction at the balance sheet date. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due, associated costs or the possible return of goods.

Where revenue is derived by acting as an agent for another party, the revenue that is recognised is the commission or fee on the transaction.

Interest

Interest income is recognised using the effective interest method.

Insurance proceeds

Insurance proceeds are recognised as revenue when the compensation becomes receivable

Dividends

Dividend income is recognised when the right to receive payment has been established.

Vested Assets

When a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Assets vested in Council are recognised as revenue when control over the asset is obtained.

Development contributions

Revenue recognition point for development and financial contributions is when the WDC is ready to provide the service for which the contribution was levied.

Capital works in progress

Capital works in progress are not depreciated. The total cost of a project is transferred to the relevant asset class on completion and then depreciated.

Borrowing costs

WDC has elected to defer the adoption of NZ IAS 23 Borrowing Costs (Revised 2007) in accordance with the standard's transitional provisions that are applicable to public benefit entities. Consequently, all borrowing costs are recognised as an expense in the period in which they are incurred.

Grant expenditure

Non-discretionary grants 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 and approved.

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

Income tax

Income tax in relation to the surplus or deficit for the period comprises current tax and deferred tax.

Current tax is the amount of income tax payable 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 rates that have been enacted or substantively enacted by balance date.

Deferred tax is the amount of income payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the prospective financial statements and the corresponding tax bases in the computation of taxable profit.

Deferred tax liabilities are generally recognised for 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 and liability in a transaction that is not a business combination, and at the time of the transition, affects neither accounting profit nor taxable profit.

Deferred tax is recognised on temporary differences arising on investments in subsidiaries and associates, except where the company can control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax is calculated at the tax rates that have been enacted or substantively enacted by balance date.

Current and deferred tax is charged or credited to the Income Statement, except when it relates to items charged directly to equity, in which case the tax is dealt with in equity.

Leases

Finance Lease

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

At inception, finance leases are recognised as assets and liabilities on the balance sheet at the lower of the fair value of the leased item or the present value of the minimum lease payments. Any additional direct costs of the lessee are added to the amount recognised as an asset.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether WDC 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 made under

operating leases are recognised in the income statement on a straight-line basis over the term of the lease.

Third party transfer payment agencies

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

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities in the Balance sheet.

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 uncollectible 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.

Term trade and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest rate method, less any provision for impairment.

Loans including loans to community organisations made by WDC at nil, or below-market interest rates are initially recognised at the present value of their expected cash flows, discounted at the current market rate of return for a similar asset/investment. They are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of expected future cash flows of the loan is recognised in the income statement as grants.

A provision for impairment of receivables is established when there is objective evidence that WDC will not be able

to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the assets carrying amount and the present value of the estimated future cash flows, discounted using the effective interest method.

Inventories

Inventories (such as spare parts, materials and other items) held for distribution or consumption for provision of services that are not supplied on a commercial basis are stated at the lower of cost and current replacement cost.

Where inventories are acquired at no cost, or for nominal consideration, the cost is determined by using the current replacement cost as at the date of acquisition.

The write-down from cost to replacement cost is recognised in the Income Statement.

Financial Instruments

The WDC undertakes financial instrument arrangements as part of WDC's normal operations. These financial instruments include cash and bank balances, investments, receivables, payables and borrowings. All financial instruments are recognised in the Balance Sheet and all revenues and expenses in relation to financial instruments are recognised in the Income Statement.

The WDC enters into interest rate swaps to hedge against and manage its exposure to risk on debt.

The Waimakariri District Council's foreign exchange policy does not allow it to borrow or enter into incidental arrangements within or outside New Zealand in currency other than New Zealand currency.

Financial Assets

Financial Assets are initially measured at fair value plus transaction costs unless they are carried at fair value through profit or loss in which case the transaction costs are recognised in the Income Statement.

Purchases and sales of investments are recognised on trade-date, the date on which WDC 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 WDC has transferred substantially all risks and rewards.

Fair value of financial instrument traded in active markets is based on quoted market prices at the balance sheet date. The quoted market price used is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. WDC uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as discounted cash flows, are used to determine fair value for the remaining financial instruments.

WDC's financial assets are classified into four categories

Financial assets at fair value through profit or loss:

- A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. After initial recognition they are measured at their fair values. Gains or losses on re-measurement are recognised in the Income Statement.

Loans and receivables:

- These are non-derivative financial assets with fixed or determined payments that are not quoted in an active market.
- After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the Income Statement. Loans and receivables are classified as "trade and other receivables" in the Balance Sheet.

Held to maturity investments

- Held to maturity investments are assets with fixed or determinable payments and fixed maturities that WDC has the positive intention and ability to hold to maturity.

- After initial recognition they are measured at amortised cost using the effective interest rate method. Gains and losses when the asset is impaired or derecognised are recognised in the Income Statement.
- Investments in this category include term deposits, investments in local authority and Government stock.

Financial assets at fair value through equity

- Financial asset at fair value through equity are those that are designated as fair value through equity or are not classified in any of the other three categories above.
- This category includes Investments that WDC intends to hold long term but which may be realised before maturity; and
- Shareholdings that WDC holds for strategic purposes. WDC's investments in its subsidiary and associate companies are not included in this category as they are held at cost.
- Gains and losses are recognised directly in equity except for impairment, which are recognised in the Income Statement. In the event of impairment, any cumulative losses previously recognised in equity will be removed from equity and recognised in the Income statement even though the asset has not been derecognised.
- On derecognition the cumulative gain or loss previously recognised in equity is recognised in the Income Statement.

Impairment of financial assets

At each balance date WDC assess whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the Income Statement.

Derivative financial instruments and hedging activities

The WDC uses derivative financial instruments to hedge its exposure to interest rate risks arising from operational, financing and investment activities. In accordance with the treasury policies of the respective group entities, the WDC does not hold or issue derivative financial instruments for trading purposes. However, derivatives are accounted for as trading instruments.

Derivative financial instruments are recognised initially at fair value and subsequently at fair value. The gain or loss on re-measurement to fair value is recognised immediately in the Income Statement. The fair value of interest rate swaps is the estimated amount that the WDC would receive or pay to terminate the swap at the balance sheet date, taking into account current interest rates and the current creditworthiness of the swap counterparties.

Non-current assets held for sale

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

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

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

Property, Plant and Equipment and Other Non Current Assets

Property, plant and equipment consist of:

- Operational assets – These include land and buildings, library books, plant and equipment and motor vehicles owned by WDC.
- Infrastructural assets – Infrastructure assets are the fixed utility systems owned by WDC. Each class includes all items that are required for the network to function, for example sewer reticulation includes reticulation piping and sewer pump stations.

Property, plant and equipment are shown at cost or valuation, less accumulated depreciation and impairment losses.

Additions:

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

Additions between valuations are recorded at cost, except for vested assets. Certain infrastructure assets and land have been vested in the WDC as part of the subdivisional consent process. The vested reserve land has been valued at the most recent fair value determined by market prices. Vested infrastructure assets have been valued based on the actual quantities of infrastructure components vested and the current “in the ground” cost of providing identical services.

Costs incurred in obtaining any resource consents are capitalised as part of the asset to which they relate. If a resource consent application is declined then all capitalised costs are written off in the current period.

Disposals

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposal are included in the Income Statement. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated equity.

Subsequent costs

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

Depreciation

Depreciation is provided on a straight-line basis on 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. Land is not depreciated. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Land	Not Depreciated	
Buildings		
- Structure	55 – 100 years	(1% - 1.82%)
- Roof	40 years	(2.50%)
- Panels & Fitout	15 years	(6.67%)
- Ventilation & Heating	20 years	(5.00%)
Plant and Machinery	4 – 15 years	(6.67 – 25%)
Computer Equipment	4 years	(25%)
Office Equipment	10 years	(10%)
Furniture and Fittings	5 – 10 years	(10 – 20%)
Vehicles	5 – 8 years	(12.5 – 20%)
Library Books	3 – 10 years	(10 – 33%)
Infrastructure Assets:		
Roads		
Formation	Not depreciated	
Top surface	1-25 years	(4% - 50%)
Pavement	40-100 years	(1% - 2.5%)
Footpaths	20 - 50 years	(2% - 5%)
Street lights	25-60 years	(1.67% - 4%)
Bridges	40 – 150 years	(0.67% - 2.5%)
Water Reticulation		
Pipes	35 – 100 years	(1% - 2.86%)
Valves, hydrants	75 years	(1.33%)
Pump stations	20 – 100 years	(1% - 5%)
Tanks	60 – 80 years	(1.25% - 1.67%)
Sewerage systems		
Pipes	35 – 100 years	(1% - 2.86%)
Manholes	60 – 75 years	(1.33% - 1.67%)
Treatment plant	30 – 80 years	(1.25% - 3.33%)
Drainage systems		
Pipes	25 – 50 years	(2% - 4%)
Manholes, cesspits	50 years	(2%)
Pump stations	25 – 50 years	(2% - 4%)

The depreciation rates used are applied at a component level and are depreciated on the remaining useful life of each component.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

Revaluation:

Those asset classes that are revalued are revalued on a three yearly valuation cycle on the basis described below. All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value.

Land and buildings have been valued at fair value as at 30 June 2010 by Kerry Stewart (Registered Valuer, MBA, FNZIV, FPINZ) of Quotable Value New Zealand Ltd. The basis of the valuation is net current value.

Infrastructure assets have all been valued at fair value on a depreciated replacement cost basis WDC assesses the carrying values of its infrastructural assets 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. The most recent valuations were performed as follows:

- Road assets were valued as at 30 June 2011 by Michelle Walker (BE Civil) of MWH New Zealand Ltd.
- Water, sewer, drainage and waste assets were valued internally as at 30 June 2011 and the valuation was independently reviewed by Graeme Hughes (Associate Director of Asset Management) of Aecom New Zealand Ltd.
- Parks and reserves assets were valued internally as at 30 June 2009 and the valuation was independently reviewed by Guy Corcoran (B. Resource Studies) of MWH New Zealand Limited.
- Library collections are carried at cost.

Assets - deemed cost:

The land under roads was valued on a fair value of adjacent land and valued at an average District value per hectare for urban and rural areas determined by Kerry Stewart (Registered Valuer, MBA, FNZIV, FPINZ) of Quotable Value New Zealand Ltd, effective 30 June 2005. Under NZ IFRS WDC has elected to use the fair value of land under roads as at 30 June 2005 as deemed cost. Land under roads is no longer revalued.

Under NZ IFRS WDC has elected to use the fair value for office equipment and furniture and fittings as at 30 June 2005 as deemed cost. Office equipment and furniture and fittings is no longer revalued.

Accounting for revaluations:

WDC accounts for revaluations of property, plant and equipment on a class of asset basis.

The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the Income Statement. Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the Income Statement will be recognised first in the Income Statement up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

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 cost.

After initial recognition, WDC measures all investment property at fair value as determined annually by an independent valuer, Kerry Stewart (Registered Valuer, MBA, FNZIV, FPINZ) of Quotable Value New Zealand Ltd. The fair value is based on open market evidence.

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

Forestry

Forestry assets are valued annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate. The valuation is carried out internally and peer reviewed independently.

Gains or losses arising on initial recognition of biological assets at fair value less estimated point of sale costs and from a change in fair value less estimated point of sale costs are recognised in the Income Statement.

The costs to maintain the forestry assets are included in the Income Statement.

Impairment of non-financial asset

Non-financial assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that have finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

The value in use for cash-generating assets is the present value of expected future cash flows.

If an asset's carrying amount exceeds its recoverable amount the asset is impaired and the carrying amount

is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in debit balance in the revaluation reserve, the balance is recognised in the Income Statement.

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset has been previously recognised in the Income Statement, a reversal of the impairment loss is also recognised in the Income Statement.

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

Employee benefits

Short-term benefits

Employee benefits that WDC 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 (e.g. annual and 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.

WDC 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.

Superannuation schemes

Defined contribution schemes

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the Income Statement.

Provisions

A provision is recognised in the balance sheet when the WDC 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.

Financial guarantee contracts

A financial guarantee contract is a contract that requires the WDC to make specified payments to reimburse the holder 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 were issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception would be equal to the consideration received. When no consideration is received a provision is recognised based on the probability WDC will be required to reimburse a holder for a loss incurred discounted to present value. The portion of guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability.

Financial guarantees are subsequently measured at the initial recognition amount less any amortisation. However, if WDC assesses that it is probable that expenditure will be required to settle a guarantee, then the provision for the

guarantee is measured at the present value of the future expenditure.

Borrowings

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

Equity

Equity is the community's interest in the WDC and is measured as the difference between total assets and total liabilities. Public equity is disaggregated and classified into a number of reserves to enable clearer identification of the specified uses that the WDC makes of its accumulated surpluses. The components of equity are:

- Accumulated General Equity
- Special Reserves and Other Reserves
- Revaluation Reserves.

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 WDC.

Restricted reserves are those reserves subject to specific conditions accepted as binding by the WDC and which may not be revised by the WDC 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.

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

Allocated Overheads

The costs of providing support services for the Council are accumulated and then allocated to each significant activity using appropriate allocation bases which reflect usage and/or capacity for each significant activity.

Goods and Services Tax (GST)

All items in the prospective financial statements are stated exclusive of Goods and Services Tax (GST), except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expenses.

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 Balance Sheet.

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.

Cost allocation

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

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

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

Critical judgements in applying WDC's accounting policies

Management has exercised the following critical judgements in applying the WDC's accounting policies.

Classification of property

WDC owns a number of properties which are maintained primarily to provide housing for the elderly 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 WDC's Community Development activity. These properties are accounted for as property, plant and equipment.

WDC 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 whether the land is surplus or to be utilised as for WDC services is known, the land is classified as property, plant and equipment.

Statement of Cash Flows

Cash comprises cash balances on hand, held in bank accounts, demand deposits and 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 WDC invests as part of its day to day cash management.

Operating activities include cash received from all income sources of the WDC 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 WDC'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 WDC.

REVENUE AND FINANCING POLICY...

1. INTRODUCTION

This Revenue and Financing Policy summarises the funding of activities undertaken by the Council with a view to achieve the fairest funding mix for the community as a whole.

The overall objective is:

To ensure users and beneficiaries of Council services pay what is fair and equitable.

The Council's goal is that a consistent approach is used when considering the rating mechanisms that apply to funding each activity. Accordingly, the Council applied the following guiding principles:

- Services relating to a property, such as Sewer and Water, are charged per property.
- Services that relate more to community or have an impact on the value of property, such as District Planning, are rated for on capital value.
- Services that relate more to individuals, such as Recreation activities, are charged per property or dwelling.

Rates provide the budgeted net funding requirement of the Council's works programme published in the Ten Year Plan after allowing for income from other sources such as fees, user charges and subsidies. Rates are levied on each rating unit under the statutory provisions of the *Local Government (Rating) Act 2002*.

2. POLICY CONTEXT

Requirements of the *Local Government Act 2002*.

Sections 102 and 103 of the *Local Government Act 2002* require that a local authority have a revenue and financing policy demonstrating how operational expenditure and capital expenditure are funded or financed from:

- a. general rates (including choice of valuation system, differential rating, uniform annual charges)
- b. targeted rates
- c. fees and charges
- d. interest and dividends from investments
- e. borrowing
- f. proceeds from asset sales
- g. development contributions
- h. financial contributions
- i. grants and subsidies
- j. other sources of income.

Section 101(3)(a) of the *Local Government Act 2002* further requires that a local authority has, for each activity funded, shown it has given consideration to the:

- i. community outcomes to which the activity contributes
- ii. distribution of benefits between the community as a whole, any identifiable part of the community, and individual for the period in or over which those benefits are expected to occur
- iii. extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity
- iv. costs and benefits, including the transparency and accountability, of funding the activity distinctly from other activities.

Section 101(3)(b) of the *Local Government Act 2002* also requires that the Council consider the overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental, and cultural wellbeing of the community.

These matters are considered for each significant activity.

3. POLICY STATEMENT

General Rate

The Council considered each activity that was previously funded by the General Rate and, using the guiding principles referred to above, determined the beneficiaries and fairest mechanisms to recover the cost of the activities,

The funding choices resulted from application of the following guiding principles:

- Services that relate more to community, or have an impact on the value of property, such as District Development Planning, are rated for on capital value
- Services that relate more to individuals are charged to the property or dwelling.

The Council considers that a Uniform Annual General Charge best reflects the benefits that are attributable to individuals. The Council has used Capital Value as the basis for setting a rate where the activity may impact directly or indirectly on the value of the property, or where the benefits relate to the wider community rather than people per se.

The following table illustrates the Council's funding allocations for General rate activities. Activities that principally benefit individuals are funded by a Uniform Annual General Charge; where the benefit is to both individuals and properties or to the community there is an allocation between the uniform Annual General Charge and Capital Value based rates. Services that benefit property are funded by a rate on capital value.

Refer to each significant activity later in this policy to ascertain the basis for the allocation for each activity.

Basis of Uniform Annual General Charge

The allocation of costs based on the 2012/13 Ten Year Plan is:

Activity	Share of costs to be funded by rates	% From Uniform Annual General Charge	% From General Rate	Costs to be funded from UAGC	Costs to be funded from General Rate
Governance	1,294,644	80	20	1,035,715	258,929
District Planning	1,228,542	20	80	245,708	982,834
Environmental services	995,142	95	5	945,385	49,757
Civil Defence	312,516	50	50	156,258	156,258
Public Conveniences	561,070	95	5	533,017	28,053
District Policy and Strategy and Planning Development	816,492		100	-	816,492
Refuse Disposal	487,000		100	-	487,000
Cemeteries	25,546	100	-	25,546	-
Community Development	262,709	100	-	262,709	-
Youth development	45,000		100	-	45,000
Social services	12,133		100	-	12,133
Economic Development and Promotion	504,431		100	-	504,431
Central Business Areas	160,651		100	-	160,651
Southbrook sewer	57,346		100	-	57,346
Southbrook Drainage	129,145		100	-	129,145
Springbank easement	1,519		100	-	1,519
Pegasus Drainage	6,606		100	-	6,606
Dividend	(255,640)	100	-	(255,640)	-
Tfr from Housing/Property/Invnt	(1,208,650)	100	-	(1,208,650)	-
Tfr from Ashburton farms fund	(144,890)	100	-	(144,890)	-
Total	5,291,312			1,595,158	3,696,154
GST				239,274	554,423
Revenue required				1,834,432	4,250,577
Number of properties subject to UAGC				22,089	
Assesses UAGC				\$ 83.05	
Proposed UAGC				\$ 82.00	

Roading Rate

The Council considers that the roading network is a District-wide activity. The roading network is managed as one asset, and the maintenance and renewal benefits the wider community and properties in the District.

While the Council is eligible for subsidies from Land Transport Agency that contribute to the maintenance and renewal of the roading network, the balance of the costs must be recovered by way of rates.

When determining the appropriate mechanism to recover the cost, the Council considers that both individuals and properties benefit from the Roothing activity. The Council discounted the option of creating separate rating areas within the District as it felt any separation would be artificial given the open access of the roading network, where any person can drive on any public road.

Under a system of capital value rating, the Council considers that the roading infrastructure in relation to a property (including roadways, bridges & culverts, footpaths, lighting etc) is reflected within the capital value of the property across the district.

Individuals benefit as each has an equal opportunity to use the network and, to an extent, many within the community make similar use of the network. Hence, the Council considers that 20% of the rates requirement should be recovered by way of a Uniform Annual Charge charged to every property in the District, which reflects the equal opportunity to use the asset. This equates to a Uniform Annual Charge of \$77 per property.

The Council considers that the balance of the rate requirement (80%) should be recovered by a rate in the dollar based on the capital value of a property. The Council considers that capital value better reflects the supporting infrastructure. The impact that access has on the value of a property and also that the higher the capital value the property has, the greater the likelihood of increased use of the roading network or damage caused to the network, particularly in respect of large rural, commercial or industrial properties.

The Council considered, but decided against, creating a differential category for various properties, as to some extent they already contribute through road user charges, which are collected and partially returned via the Land Transport Agency subsidy.

Madeleys Road Sealing Rate

The Madeleys Road sealing rate is collected as a fixed amount on each rating unit that is a party to the Madeleys Road sealing agreement. The rate funds the private share of the upgrading of Madeleys Road. This rate is levied as a fixed charge over a period of 10 years from 1 July 2005.

Community Services Charge

Community services includes the following activities:

- Recreation reserves, including sports grounds
- Community buildings, including halls and community centres
- Community grants
- Swimming pools
- Libraries

Community services charges are charged to the following:

- Properties with a dwelling
- Properties where a separately used or inhabited part of the property is used as a dwelling and is let, or available to be let
- Properties used for commercial/industrial purposes, which have been built on.

This approach has been applied because the Council considered that the services provided relate primarily to people and that the fairest way to allocate this cost is to set a targeted rate on properties that have a dwelling. This does mean that properties that have more than one dwelling, that are let, will incur multiple charges. For example, a property that has three flats will incur three charges.

The changes mean that bare land would not receive a community services charge, except for bare land in the five main urban areas that would receive the uniform annual charge relating to neighbourhood reserves.

The Council did consider the option of charging based on location, with those closer to the services paying more. However, the Council considers that given the relatively compact nature of the District and the fact that every person has equal opportunity to use the facilities encapsulated by this charge, there should be no differential based on the distance from facilities. Past Council surveys have indicated users are spread throughout the District.

The Council further considered that charges for the Community Services should be more transparent and therefore the following activities will be disclosed on the rate assessment as separate targeted rates.

- Community parks and reserves, buildings, and grants
- Community swimming pools
- Community libraries and museums.

The Council considers that the five urban areas of Rangiora, Kaiapoi, Woodend, Oxford and Pegasus should fund the costs of neighbourhood reserves, by a uniform annual charge on each property or separately used or inhabited part of a property within the five towns.

Canterbury Museum Levy Rate

The Council adopted a rate on the same basis as the community services charge. However, it wants this charge to be transparent and therefore disclosed on the rate assessment as separate targeted rates.

Water Rate

The Council will charge connected properties a uniform annual charge on each separately used or inhabited part of the property, a charge per unit of water, or a combination of uniform charge and unit rate, depending on the water supply connected.

In respect of commercial properties connected to urban schemes, the Council recognises that there are some anomalies with the current charging regime and that a review of charges is needed. Until that review is complete, the Council proposes that commercial properties or each separately used or inhabited part of a commercial property receive one Uniform Annual Charge.

Sewerage Rates

Sewerage rates are levied as a fixed charge per rating unit for the Oxford, Fernside, Swannanoa, Mandeville, Ohoka Meadows and Loburn Lea schemes, and as a fixed charge per water closet or urinal that is connected to the sewer system in the Eastern Districts Sewer area which includes the former Rangiora, Waikuku Beach, Woodend, Woodend Beach, Tuahiwi, Pines/Kairaki and Kaiapoi schemes, as well as Pegasus.

Southbrook Sewer Extension Stage 1 Loan Rates

This rate is levied as a combination of a fixed charge per rating unit (collects 13% of the cost) and a rate in the dollar on land area (collects 87% of the cost) on properties located in Stage 1 of the Southbrook Services Extension area that have not elected to pay a lump sum contribution.

These rates are levied in addition to the Eastern Districts sewer rates, and fund the extension of the Eastern Districts sewer reticulation into the Southbrook Services Extension area.

Southbrook Sewer Extension Stage 1 Lump Sum Contributions

A combination of a fixed charge per rating unit (collects 13% of the cost) and rate in the dollar on land area (collects 87% of the cost) on properties located in Stage 1 of the Southbrook Services Extension area where the ratepayer has elected to pay their property's share of the capital project cost as a lump sum.

Oxford Sewer Loan Repayment Lump Sum Contributions

This rate is collected as either a fixed amount per rating unit and/or as a rate in the dollar on rateable land value on properties in the Oxford sewer rating area where the

ratepayer has elected to repay their property's share of the Oxford sewer loans as a lump sum.

Kerbside Refuse and Recycling Collection

Kerbside refuse and recycling collection rates are applied to rating units, and separately used or inhabited parts of a rating unit to which the household and commercial refuse collection and recycling service is available. Actual use of the service is not measured and the charge continues to apply to rating units within the contract areas where the ratepayer has engaged outside contractors for refuse removal.

Refuse and recycling collection rates are collected as a fixed amount per rating unit or separately used or inhabited part of a rating unit located within the urban refuse and recycling contract areas. The service is not provided to bare land.

A kerbside recycling service is provided to an area in Ohoka. As the service is for recycling only and excludes refuse, a lower rate applies.

"Separately used or inhabited parts of a rating unit" includes any portion of a rating unit used or inhabited by any person, other than the ratepayer or member of the ratepayer's household, having a right to use or inhabit that portion by virtue of a tenancy, lease, licence or other agreement.

This rate funds the net cost of the household and commercial refuse and recycling collection and disposal.

Urban Stormwater Drainage

Urban stormwater drainage rates are applied to all rating units within the defined urban drainage targeted rating areas of Rangiora, Kaiapoi, Oxford, Pegasus and the Coastal Urban District which includes Pines/Kairaki and Waikuku Beaches and the Woodend township.

Urban stormwater drainage rates are collected by a rate in the dollar on the rateable land value of each rating unit.

These rates fund the provision of capital works, the

repayment of loans and operation of the urban stormwater drainage networks which provide protection from flooding.

In addition to the Kaiapoi urban drainage rate, properties in Alexander Lane that are serviced by a private stormwater pump are charged an additional fixed annual charge.

Alexander Lane Rate

The Alexander Lane rate is collected as a fixed amount on each rating unit in Alexander Lane, Kaiapoi serviced by the private stormwater pump to meet the cost of the stormwater pump and street light. This fixed charge is paid in addition to the Kaiapoi Urban Drainage rates.

Loburn Lea Rural-Residential Land Drainage

The Council has a drainage scheme in the Loburn Lea rural-residential development. This scheme comprises some kerb and channel and a large drainage reserve centrally located within the subdivision.

Rates are collected from properties in the Loburn Lea targeted rating area by a rate in the dollar on land value.

Rural Land Drainage

Rural land drainage rates are applied to all rating units in the defined rural drainage targeted rating areas.

The methods of levying the rates vary according to the different schemes and include a combination of fixed charges, rate in the dollar on land value and rate on land area.

Promotions and Economic Development Rate

The Promotions and Economic Development rate funds 20% of the cost of events promotion activities in the District, as well as economic development. The remaining 80% of the cost is funded from the general rate.

The Promotions and Economic Development rate is levied as a rate in the dollar on the rateable capital value on rating units used for business or commercial purposes across the District. However, it is not payable in respect of rating units used primarily for farming or other forms of

primary production or on properties used for utility network purposes.

Rural Fire Rate

The Council concluded that the Rural Fire rate will be recovered predominantly from properties outside the Urban Fire Districts (90%), with the balance being recovered from urban areas, which recognises there is a benefit to urban areas by containing fires before they engulf urban areas. The Council will recover the costs by a rate in the dollar based on capital value.

Animal Control (Stock) Rate

The Council has a Targeted Rate for Animal Control (stock) to fund the cost relating to the control of stock (other than dogs) that cannot be recovered through impounding fees and other funding sources. The rate requirement will be recovered from rural-residential (zoned Residential 4) and rural properties, set as a rate in the dollar based on capital value.

Rangiora, Kaiapoi and Woodend-Ashley Community Boards and Oxford-Eyre Ward Advisory Board Costs

The costs of operating the boards will be collected from the constituent areas. Each area that benefits from the activities of the boards will pay for the cost of their board, 80% as a fixed charge, with the balance of 20% set as a rate in the dollar based on capital value.

CBD Area Maintenance and Street Works Rate

The CBD Area Maintenance and Street Works rate funds the higher level of service provided to the central business districts in Rangiora and Kaiapoi. The higher level of service includes additional street cleaning, landscaping, lighting and street banners, as well as the cost of maintaining and operating security cameras in the central business districts. The CBD Area Maintenance and Street Works rate funds 20% of the cost by the Central Business Area properties. The remaining 80% of the cost is funded from the general rate as a rate in the dollar.

Earthquake Loan Rate

Introduced in 2011/12 the Earthquake Loan Rate funds the annual loan repayment costs of a loan that has been raised to pay for the cost of repairs (less insurance and Government payments) to the District's infrastructure that was damaged by the earthquakes in 2010 and 2011.

The Earthquake loan is rate funded by a Uniform Annual Charge on each rateable property over the District. The term of the loan is 25 years.

4. HOW THE COUNCIL DECIDES TO FUND ITS ACTIVITIES

Councils are required to have a Revenue and Financing Policy to show who pays for the services it delivers. There is a list of principles relating to the funding of expenditure needs in the *Local Government Act 2002*, which the Council must take into consideration when it adopts its Revenue and Financing Policy.

When determining how to fund an activity, the Council considers, among other things, who benefits from the activity, by considering the individual and community benefits of an activity. This is explained below.

Benefits to Individuals

Some services, such as the separate services of water, sewer and refuse are provided to distinct groups of properties within service or contract areas. The costs of these services are shared only among the ratepayers who either have access to or use these services. These are called benefits to individuals.

Benefits to the Community as a Whole or any Identifiable Part of the Community

More difficult to determine are the beneficiaries of other Council services such as roads, parks and reserves, libraries, "governance" (which is the cost of running the Council and its Committees) and items such as policy and strategy, planning, cemeteries, public toilets and grants. These services benefit all ratepayers to some degree, but the extent of the benefit to each individual or group of

ratepayers is often impractical or expensive to measure. These services are mostly benefits to the community as a whole, although for some there is a mixture with benefits to individuals. Cemeteries, for example provide some benefits to individuals, and part of the income for this function is received from burial fees and plot purchase fees.

Benefits to the community as a whole are paid for from rates, and the main sources of funding for these benefits are the general rate, roading rate, and the community services charge.

Control of Negative Effects

Sometimes the Council incurs expenditure to protect the community from actual or potential problems, for example dog control and noise control services. Wherever possible, the Council will charge those persons who cause the negative effects.

5. FUNDING DEPRECIATION

The full amount of depreciation is identified within each of the activities. In relation to depreciation on long life infrastructural assets, the Council does not fund depreciation where:

- (i) excess capacity exists in the network, the depreciation relating to excess capacity in the network is not funded;
- (ii) an outline development area or large development occurs, depreciation is funded incrementally in proportion to the lots/sections titled relative to the entire area of the total lots/sections of the development.

The above supports the notion that funding of depreciation should be set at such an amount that reflects the charge of an asset and that excess capacity or additional provision that is allowed for to cater directly or indirectly for growth should be excluded from the charge until such a time that the capacity of the network is used.

Although the policy not to fund excess depreciation can apply to all networks, this policy currently excludes the drainage networks. While capacity exists within areas of the network and meet current levels of service, there are also some deficiencies in the network that are being resolved over time and have been identified within the asset management plans. It is also acknowledged that drains cater for storm events and it is currently difficult to be certain about the spare capacity. Therefore, potential capacity for the drainage systems has not been identified and has been excluded until these issues have been resolved.

6. SIGNIFICANT ACTIVITIES

The following sections outline the Council's Revenue and Funding Policy for each activity of the Council's operations:

Community Leadership

- Governance
- District Development

Infrastructure

- Roads and Footpaths
- Water Supply (including Stock Water)
- Sewerage and Treatment and Disposal of Sewage
- Solid Waste
- Stormwater Drainage

Community Services

- Recreation (including reserves, swimming pools and community buildings)
- Libraries and Museums
- Community Protection

Property Management

- Property Management

Community Leadership

Governance

The democratic process involves the election and operating costs of the Council and Community Boards, the operating costs of standing committees, community and advisory boards. The costs include the holding of regular meetings, as well as the preparation and consideration of reports for policy development, resource allocation and performance monitoring. It is a statutory function, necessary to ensure the people of the Waimakariri District are adequately represented, informed and consulted.

The Council is accountable to the community as a whole and elected on population basis (except for the Community Boards, and ward advisory board which are elected by the wards only). The operating costs of the Community boards and Advisory boards are funded by properties within their Ward.

The Governance activity includes some Council grants and levies paid to various organisations.

	Operating	Capital
Costs (excluding GST – from 2012/2013 Long Term Plan)	\$1,636,000	Nil
Benefits Governance, including grants	80% individual 20% community	N/A
Funding		
General Rates – Capital Value	Yes	Nil
General Rates – Uniform Annual General Charge	Nil	Nil
Targeted Rates– Community Boards and Advisory Boards Rate	Yes	Nil
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Nil
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil

Community outcomes	<p>Public effect is given to the spirit of the Treaty of Waitangi.</p> <p>The community's needs for health and social services are met.</p> <p>There are wide ranging opportunities for people to contribute to the decision-making by local, regional and national organisations that affect our District.</p>
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	<p>Significant impact on the social, economic, cultural and environmental wellbeing of the community, in terms of providing effective decision making and leadership for the community, and through effective public information.</p>

Continued over page ...

Distribution of Benefits	<p>The Governance process provides a benefit to the community as a whole. The democratic process and decisions affect individuals and properties within the community, hence 80% of the cost is recovered by way of a Uniform Annual General Charge on each property. This is because activities benefit primarily the people living within the District who have an equal opportunity to be heard by the Council. The Council recognises that there are community benefits from the activity and some decisions do affect property values or relate to the wider community, hence 20% is recovered by way of a rate in the dollar.</p> <p>Community Boards and Advisory Boards activities benefit primarily the people living within the areas covered by these boards. Therefore, the costs are recovered from within each area by way of a targeted rate.</p>	
The costs and benefits of funding the activity distinctly from other activities	For transparency and accountability the costs associated with the democratic process have been separated.	
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	N/A.	
Period in which the benefits are expected to occur	The benefits will occur in the year in which expenditure is made to ensure the people of the Waimakariri District are adequately represented, informed and consulted.	
Funding:	Council	
Operating Expenditure	General Rates - based on Capital Value	20%
Governance and Grants	Uniform Annual General Charge	80%
Community Board and Advisory Board	Boards	
	Targeted Rates - based on Capital Values	20%
	Targeted Rates - Uniform Annual Charge	80%
Capital Expenditure	N/A	

District Development

This significant activity focuses on activities related to the growth and development of the District.

These include:

- District Development
- Policy and Strategy
- Planning Administration
- District Promotion
- Economic Development

District Development Planning

This is an integrated Council programme to ensure the timely, effective and efficient coordination and provision of infrastructure investment, land development and resource management, to plan and cater for growth in our community.

This function is considered to provide public benefit to the community as a whole, through the forward planning for, and prudent investment in, key infrastructure services by the Council. The Council will fund this activity by way of General Rates, based on capital value.

Policy and Strategy

The Policy and Strategy function is focused on developing and documenting an integrated programme of Council activities to respond to and provide for growth and development of the District. Key components of this response include:

- Preparing and maintaining the Ten Year Plan and Annual Plan documents
- Engaging with and consulting the community
- Coordinating with other organisations delivering services to District residents
- Preparing and reviewing Council policies and long term strategies
- Developing, interpreting and providing District monitoring information.

The Council will fund this activity by way of the General Rate, based on capital value.

District Plan

Plan Development

The Council is required by the Resource Management Act 1991 to prepare and administer a District Plan to provide for the sustainable management of the District's natural and physical resources. Once the plan is notified, its objectives, policies and methods for managing the environment are implemented. The Act requires a range of monitoring tasks to be performed to ensure the District Plan is effective and efficient as a tool in sustainable management of the District's environment.

This function is considered to be primarily a community benefit through the management of the District's resources in the natural and built environment. 80% of the cost is recovered on the basis of a General Rate on capital value, as it significantly impacts the value of properties. 20% is recovered through a Uniform Annual General Charge to reflect the benefits to individuals from planning activities.

Plan Administration

This function provides the public with a service to address the management of adverse effects of development. Key objectives include maintaining a quality environment for residents, and remedying or mitigating adverse effects through the consent process.

The person or organisation seeking permission to undertake a particular activity gains the main benefit of the resource consent. While there is usually a direct economic benefit received by the applicant, the public also benefits through the protection of the environment and appropriate development of land and property. User charges are in place to recover the costs from the applicants, while the activities with community benefit, including providing advice and monitoring consent compliance are funded 80% through the General Rate based on capital values as it significantly impacts the value of properties and 20% is funded by a Uniform Annual General Charge to reflect the benefits to individuals.

Cost of appeals to Council decisions cannot be recovered from the applicant, and must be funded by the General Rate.

District Promotion and Economic Development

This activity promotes the District as a desirable place to visit and do business in, and there is general district wide public benefit from undertaking these activities. Hence these services should be 20% funded by way of a targeted rate on all business and commercial properties in the District (excluding primary producers) with the 80% being funded from the General rate.

	Operating	Capital
Costs (excluding GST – from 2012/2013 Long Term Plan)	\$	
District Development Planning	596,000	Nil
District Policy and Strategy	910,000	Nil
Planning Administration	1,384,000	Nil
District Promotion and Economic Development	626,000	Nil
Benefits		
District Development Planning	100% community	N/A
District Policy and Strategy	100% community	N/A
Plan Development	80% community 20% individual	N/A
Planning Administration	80% community 20% individual	N/A
Promotion and Economic Development	80% community 20% individual	N/A

Continued over page ...

... continued from previous page	Operating	Capital
Funding		
General Rates	Yes	Nil
General Rates - Uniform Annual General Charge	Nil	Nil
Targeted Rates	Nil	Nil
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Nil
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil

Community outcomes	<p>There is a safe environment for all.</p> <p>Businesses in the District are diverse, adaptable and growing.</p> <p>Transport is accessible, convenient, reliable, affordable and sustainable.</p> <p>There is sufficient clean water to meet the needs of communities and ecosystems.</p> <p>The air is clean.</p> <p>The land is healthy.</p> <p>There are areas of significant indigenous vegetation and habitats for indigenous fauna.</p> <p>The distinctive character of our towns, villages and rural areas is maintained.</p>
Impact on the current / future social, economic, environmental and cultural wellbeing of the community.	Significant impact on the social, economic and environmental wellbeing of the community, through ensuring that the District's Development is sustainable.

Continued ...

Distribution of Benefits for District Development, Policy and Strategy and Plan Development and Administration	<p>District Development Planning, Policy and Strategy, and Plan Development and Administration are considered to provide predominantly community benefits that affect property values or benefit the community as a whole.</p> <p>The main benefits of Plan Administration (processing resource consents) are gained by the person or organisation seeking permission to undertake a particular activity. While there is usually a direct economic benefit received by the applicant, the public also benefits through the protection of the environment and appropriate development of land and property. User charges are in place to recover the costs from the applicants, while 80% of other costs are considered to be a benefit to the community are funded through the General Rate based on capital values and 20% is considered to reflect the benefit to individuals and is charged by a Uniform Annual General Charge on each property.</p>
Distribution of Benefits for the Promotion and Economic Development Rate	<p>Promotion and Economic Development activities promote the District as a desirable place to visit and do business in. There is a greater community benefit to the district as a whole and therefore 80% is charged by a general rate in the dollar and 20% as a private benefit. The individual benefit is primarily derived by the business and commercial properties throughout the District as the promotions and economic development activities have a District-wide focus.</p>
The costs and benefits of funding the activity distinctly from other activities	For transparency and accountability the costs associated with the Planning process have been separated.
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	Persons or organisations applying for resource consents require the Council to undertake work and this is reflected in user charges for resource consent applications.
Period in which the benefits are expected to occur	<p>Planning will provide ongoing benefit to the community through the sustainable development of the community's vision.</p> <p>The benefits arising from promotions and economic development activities may occur beyond the period in which the expenditure occurs.</p>

Funding:	Operating	Capital
District Development	<p>General Rates (capital value) 100%</p> <p>User Charges 0%</p>	Nil
Policy and Strategy	<p>General Rates (capital value) 100%</p> <p>User Charges 0%</p>	Nil
Plan Development	<p>General Rates (capital value) 100%</p> <p>User Charges 0%</p>	Nil
Planning Administration	<p>General Rates (capital value) 65-75%</p> <p>User Charges 25-35%</p>	Nil
Promotion and Economic Development	<p>Targeted Rate 20%</p> <p>General Rates (capital value) 80%</p>	<p>20%</p> <p>80%</p>

Infrastructure

The Provision of Roads and Footpaths

Roading includes footpaths and bridges. The Council has responsibility for 869 kilometres of sealed roads, 615 kilometres of unsealed roads, 273 bridges and 262 kilometres of footpaths. A subsidy (essentially a user charge) is currently received from NZ Transport Agency for certain maintenance and safety works.

In order to ensure that the transportation network can cope with the increased volume of traffic which will result from the anticipated growth of the District, the Council has decided to align its work programme with the Transport Regional Implementation Plan (the "TRIP programme"). The Council has decided to implement the developments in the TRIP programme to cope with the projected population of 60,000 forecast for the District by 2022, which is based on Statistics New Zealand's medium to high growth projection.

Comment:

Rates funding is based on two components:

- A uniform annual charge.
- The base charge collects 20% of the roading rates requirement.
- The remaining roading rate is recovered by a rate in the dollar based on capital value.

	Operating	Capital
Costs (excluding GST – from 2012/2013 Long Term Plan)	\$13,367,000	\$7,647,000
Benefits	50% individual 50% community	50% individual 50% community
Funding		
General Rates - Capital Value	Nil	Nil
Targeted Rates - Uniform Annual Charge	Yes	Yes ①
Targeted Rates - Capital Value	Yes	Yes ②
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Yes ②	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Yes
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Yes	Nil
Other	Nil	Nil
<p>① The Council Rates are set at a level to recover the depreciation related to the Council's costs. The cash received is either applied to new capital works or to repay any outstanding loans.</p> <p>② Where scheme account balances have surplus funds interest earned on the account balance is used as a funding source.</p>		

Community outcomes	<p>Transport is accessible, convenient, reliable, affordable and sustainable. There is a safe environment for all.</p> <p>Businesses in the District are diverse, adaptable, and growing.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>The distinctive character of our towns, villages and rural areas is maintained.</p> <p>There are wide ranging opportunities for people to contribute to the decision making by local, regional and national organisations that affects our District.</p>
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	An efficient road transport network has a significant impact on the social, economic and environmental wellbeing of the community.
Distribution of Benefits	<p>The benefits apply in part to the whole community, as people are free to use any public road in the District. The recovery of subsidies from NZ Transport Agency reflects partly the individual benefit that is attributed to the roading network; however, in many instances parts of the roading activity are not eligible for subsidy. Therefore, the balance of costs must be recovered through rates</p> <p>For operating costs, it is considered that targeted rates are the most equitable form of funding this activity.</p> <p>In determining how targeted rates are collected, the Council views the roading network to be 'one asset', which benefits the entire community and therefore the base roading infrastructure should be funded on the same basis across the District.</p> <p>When considering the underlying roading infrastructure the Council recognises that there are benefits to both individuals and to properties, as a result of the roading activity. The Council's assessment is that 20% of rates should be a uniform annual charge and 80% should be apportioned to properties. Individuals have equal access to the network and, therefore, have equal ability to use the network. The Council considers that a uniform annual charge to each property best reflects the equality of use and access that the network provides.</p> <p>The Council also considers that properties benefit from the roading activity as the benefit of access to a property can have an impact on the value of a property. It considers that rating based on capital value does reflect that benefit. It also recognises that particularly larger valued properties (e.g. rural, commercial or industrial properties) may place a greater burden on the roading network.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>The benefit of funding roading distinctly is that it constitutes a large component of the District's rates and it enables costs to be allocated in a fair manner.</p> <p>Accordingly, for accountability and transparency targeted rates have been set.</p>

Continued over page ...

The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>Users of the roading network create the need for maintenance from the number of trips that are made and the type of vehicle used. The subsidies that the Council receives from NZ Transport Agency are funded through petrol taxes and road user charges that reflect the volume of use by each road user. However, the level of subsidies received does not equate to the Council's view of the public/private benefit split. Hence the balance must be rate funded.</p> <p>Future residents will contribute to future operating costs and possibly some of the loan servicing costs, while current users must fund the cost of the additional capacity until those future users arrive. It is reasonable for those future users to make a contribution that relates to the cost of catering for that growth.</p> <p>Therefore, for capital costs relating to the Transport Regional Implementation Plan, it is considered that a mixture of targeted rates and Development Contributions is the most equitable form of funding this activity.</p>
Period in which the benefits are expected to occur	<p>The roading systems that are being implemented over the next 10 years will provide long-term benefit to the Community.</p> <p>For capital costs the Council will apply any accumulated funds arising from funding depreciation to the capital cost, as well as any development contributions received for growth-related projects. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>
Funding:	Uniform Annual Charge 12%
Operating Expenditure	Targeted Rate, based on capital Value 46%
	58%
	Subsidies 40%
	Fees and Charges 2%
	Interest from Investments 0%
Capital Expenditure	(i) Accumulated funds: if applicable
	(ii) Development contributions: if applicable
	(iii) Loans

Water Supply

The District Council manages 17 different water supply schemes. In addition there is a stockwater system comprising of some 800 kilometres of water race.

The Council provides a potable water supply to 85% of the District's occupied properties, with the balance serviced by private supplies. Water is an essential need for individuals and stock.

Water supplies are considered to be a private benefit. The service is provided to identified properties. While restricted supplies (i.e. limited supply with on-site storage) have a charge related to use, most properties receiving an unrestricted supply pay the same charge regardless of consumption. The annual charge varies according to the scheme.

The cost of the scheme relates to providing the supply and treating drinking water, funded by a standard charge. Refer to the Rating Policy for more information.

The stockwater system is charged through a uniform charge and rate per hectare.

Comment

Targeted rates for water schemes are charged to each rating unit and on separately used and inhabited parts of a rating unit and a charge per unit of water that have a connection to a Council water scheme. Refer to the rating policy for details.

Water races targeted rates are charged by a mixture of a rate per hectare and a uniform annual charge.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)	\$5,014,000	\$4,807,000
Benefits	100% individual	100% individual
Funding		
General Rates	Nil	Nil
Targeted Rates	Yes	Yes ①
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Yes ②	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Yes
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Yes ③
Other	Nil	Nil
① The Council Rates are set at a level to recover the depreciation related to the Council's costs. The cash received is either applied to new capital works or to repay any outstanding loans. ② Where scheme account balances have surplus funds interest earned on the account balance is used as a funding source. ③ Where possible a scheme is able to attract subsidies, these are applied. In this instance subsidies are available from the Ministry of Health for the upgrading of the Oxford water supply.		

Community outcomes	<p>There is a safe environment for all.</p> <p>There is sufficient clean water to meet the needs of communities and ecosystems.</p> <p>Businesses in the District are diverse, adaptable, and growing.</p> <p>Core utilities services are provided in a timely, sustainable and affordable manner.</p>												
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	Water is a necessity of life and the supply of water has a significant impact on the social, economic, and environmental wellbeing of the community.												
Distribution of Benefits	<p>The benefits apply indirectly to the whole community and directly to those who are connected to each scheme. While there are wider community and environmental benefits relating to the availability of a high quality supply of potable water, the Council considers that households who are connected, or will be connected, to the water schemes should be solely responsible for funding expenditure.</p> <p>Therefore, for operating costs, it is considered that targeted rates are the most equitable form of funding this activity.</p>												
The costs and benefits of funding the activity distinctly from other activities	<p>The benefit of funding water distinctly is that only those currently connected, or planning to connect, to schemes will contribute to their funding.</p> <p>Therefore for accountability and transparency targeted rates have been set for each scheme.</p>												
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>People who are connected to the water schemes are creating the need for the Council to undertake work relating to the availability of a high quality supply of potable water.</p> <p>It is considered appropriate for these people to fund this work through targeted rates.</p> <p>Developers who are adding to the demands placed on schemes, which require the Council to undertake new Capital works related to growth will contribute to these costs. The Council applies Development Contributions to contribute to funding those costs – refer to the Development Contributions Policy.</p>												
Period in which the benefits are expected to occur	<p>The water supply systems that are being implemented over the next 10 years will provide long-term benefit to the Community. The duration of benefits is dependent on the ability to gain the necessary resource consents, but is anticipated to be a minimum of 35 years.</p> <p>For capital costs the Council will apply any accumulated funds arising from funding depreciation to the capital cost, as well as any development contributions received for growth-related projects. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>												
Funding: Operating Expenditure Capital Expenditure	<table> <tr> <td>Targeted Rates</td><td>98%</td></tr> <tr> <td>Fees and Charges</td><td>2%</td></tr> <tr> <td>(i) Accumulated funds:</td><td>if applicable</td></tr> <tr> <td>(ii) Development contributions:</td><td>if applicable</td></tr> <tr> <td>(iii) Subsidies:</td><td>if applicable</td></tr> <tr> <td>(iv) Loans</td><td></td></tr> </table>	Targeted Rates	98%	Fees and Charges	2%	(i) Accumulated funds:	if applicable	(ii) Development contributions:	if applicable	(iii) Subsidies:	if applicable	(iv) Loans	
Targeted Rates	98%												
Fees and Charges	2%												
(i) Accumulated funds:	if applicable												
(ii) Development contributions:	if applicable												
(iii) Subsidies:	if applicable												
(iv) Loans													

Sewerage and Treatment and Disposal of Sewage

The Council operates seven different sewer schemes – Eastern Districts, Oxford, Swannanoa, Ohoka Meadows, Mandeville, Fernside and Loburn Lea. The objective is to provide and maintain a safe, reliable and economic system of disposal of urban sewage wastes. The Canterbury Regional Council grants discharge consents in accordance with the Resource Management Act 1991.

The Council can be required to provide a sewerage system under the Health Act 1956. However it is not necessary for the Council to be involved. There are examples of private schemes operating in the District, with more proposed.

Properties not connected to schemes are required to provide their own on-property systems. These systems must meet the same discharge conditions as community schemes. Individuals are responsible for their own systems.

While there are some public benefits from the Council sewerage schemes in that they help maintain public health and they minimise the effect on the environment, the main beneficiaries and exacerbators are those people connected to the schemes, who can be readily identified.

Comment

Targeted rates are charged to identifiable properties, which have the service available to them. Generally the rate is either a 'per property' charge or a 'pan' charge, with larger users having multiple charges (i.e. schools, hotels, motels). Refer to the rating policy for details. Some properties with multiple pans are eligible for a remission – refer to the Rates Remission policy.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)	\$7,324,000	\$7,377,000
Benefits	85% individual 15% community	85% individual 15% community
Funding		
General Rates	Nil	Nil
Targeted Rates	Yes	Yes ①
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Yes ②	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Yes
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil
① The Council Rates are set at a level to recover the depreciation related to the Council's costs. The cash received is either applied to new capital works or to repay any outstanding loans. ② Where scheme account balances have surplus funds interest earned on the account balance is used as a funding source.		
Community outcomes	There is a safe environment for all. There is sufficient clean water to meet the needs of communities and ecosystems. Businesses in the District are diverse, adaptable, and growing. Core utilities services are provided in a timely, sustainable and affordable manner. The air is clean. The land is healthy.	

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Impact on the current / future social, economic, environmental and cultural wellbeing of the community	Significant positive impact on the social, economic, environmental and social wellbeing of the community. Treatment and disposal will protect the health of the community and the environment from adverse affects of untreated or uncontrolled effluent disposal.
Distribution of Benefits	<p>The benefits apply indirectly to the whole community and directly to those people who are connected to one of the seven Council-operated schemes in the District.</p> <p>While there are wider community and environmental benefits relating to disposing of sewage to a high standard, the Council considers that people who are connected, or will be connected, to the sewerage schemes should be solely responsible for funding expenditure to ensure the environment is protected.</p> <p>Therefore, for operating costs, it is considered that targeted rates are the most equitable form of funding this activity.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>The benefit of funding sewerage distinctly is that only those currently connected, or planning to connect, to schemes will contribute to their funding.</p> <p>Therefore for accountability and transparency targeted rates have been set for each scheme.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>People who are connected to the sewer schemes are creating the need for the Council to undertake work to minimise the damage to the District's waterways.</p> <p>It is considered appropriate for these people to fund this work through targeted rates.</p> <p>Developers who are adding to the demands placed on schemes, which require the Council to undertake new Capital works related to growth will contribute to these costs. The Council applies Development Contributions to contribute to funding those costs – refer to the Development Contributions Policy.</p>
Period in which the benefits are expected to occur	<p>The reticulation, treatment and disposal systems that are being implemented over the next 10 years will provide long term benefit to the Community.</p> <p>The duration of benefits is dependent on the ability to gain resource consents for effluent disposal, but are anticipated to be a minimum of 35 years, with any engineering solution intended to provide future benefits equivalent to the design life of the systems components, which for certain assets is in excess of 70 years.</p> <p>For capital costs the Council will apply any accumulated funds arising from funding depreciation to the capital cost as well as any development contributions received for growth-related projects. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>
Funding:	Targeted Rates 98%
Operating Expenditure	Fees and Charges 2%
Capital Expenditure	(i) Accumulated funds: if applicable (ii) Development contributions: if applicable (iii) Loans

Stormwater Drainage

The Council operates five urban drainage areas, six rural drainage areas and a rural – residential drainage scheme at Loburn Lea.

Systems are provided to protect property and the living environment, and particularly in the rural areas, to enhance economic activity. The systems also provide for the drainage of water from roads.

Drainage systems are seen to be a private benefit in that they provide a service to identified properties. Providing a drainage service to roads is a public benefit. These costs are identified in the roading account, and recovered along with other roading and maintenance costs.

Comment

The methods for charging rates for rural drainage do vary. These have involved input from advisory groups set up from property owners in the defined areas.

Urban drainage is funded by a targeted rate on land value.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)	\$2,780,000	\$8,723,000
Benefits	90% individual 10% community	90% individual 10% community
Funding		
General Rates	Nil	Nil
Targeted Rates	Yes	Yes ①
Fees and Charges	Nil	Nil
Interest and Dividends from Investments	Yes ②	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Yes
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil
① The Council Rates are set at a level to recover the depreciation related to the Council's costs. The cash received is either applied to new capital works or to repay any outstanding loans.		
② Scheme account balances that are in surplus will receive interest that will be applied to fund operating costs.		
Community outcomes	There is a safe environment for all. There is sufficient clean water to meet the needs of communities and ecosystems. Businesses in the District are diverse, adaptable, and growing. Core utilities services are provided in a timely, sustainable and affordable manner.	
Impact on the current / future social, economic, environmental and cultural wellbeing of the community.	An adequate drainage system has a significant impact on the social, economic and environmental wellbeing of the community.	

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Distribution of Benefits	<p>The benefits apply indirectly to the whole community and directly to those who are connected to each scheme. While there are wider community and environmental benefits relating to the availability of an effective drainage system, the Council considers that properties that are connected, or will be connected, to the drainage schemes should be responsible for funding expenditure to ensure the environment is protected and reduce the extent of flooding. The cost of draining roads is included in the Roading Activity.</p> <p>Therefore, for operating costs, it is considered that targeted rates are the most equitable form of funding this activity.</p> <p>In respect to Pegasus, responsibility for the 14 hectare lake is expected to be passed to the Council in 2013. The Council considers that Pegasus residents are the main beneficiaries of the lake as it is integral to the town, its amenity is reflected in property values and forms part of the drainage solution for Pegasus. Seventy-five percent of the lake's maintenance costs are to be charged to Pegasus ratepayers, as a component of the drainage rate. The balance of the operating costs is funded as part of the District-wide basis Community Services rate.</p>										
The costs and benefits of funding the activity distinctly from other activities	<p>The benefit of funding drainage distinctly is that only those currently connected, or planning to connect, to schemes, or property within a rural drainage area will contribute to their funding.</p> <p>Therefore for accountability and transparency targeted rates have been set for each scheme.</p>										
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>Owners of developed properties require that there are systems for the collection and disposal of stormwater.</p> <p>It is considered appropriate for these people to fund this work through targeted rates.</p> <p>Developers who are adding to the demands placed on schemes which require the Council to undertake new Capital works related to growth will contribute to these costs. The Council applies Development Contributions to contribute to funding those costs – refer to the Development Contributions Policy.</p>										
Period in which the benefits are expected to occur	<p>The drainage systems that are being implemented over the next 10 years will provide long-term benefit to the Community. The duration of benefits is dependent on the ability to gain the necessary resource consents, but is anticipated to be a minimum of 35 years.</p> <p>For capital costs the Council will apply any accumulated funds arising from funding depreciation to the capital cost, as well as any development contributions received relating to growth-related projects. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>										
Funding: Operating Expenditure Capital Expenditure	<table> <tr> <td>Targeted Rates</td><td>97%</td></tr> <tr> <td>Fees and Charges</td><td>3%</td></tr> <tr> <td>(i) Accumulated funds:</td><td>if applicable</td></tr> <tr> <td>(ii) Development contributions:</td><td>if applicable</td></tr> <tr> <td>(iii) Loans</td><td></td></tr> </table>	Targeted Rates	97%	Fees and Charges	3%	(i) Accumulated funds:	if applicable	(ii) Development contributions:	if applicable	(iii) Loans	
Targeted Rates	97%										
Fees and Charges	3%										
(i) Accumulated funds:	if applicable										
(ii) Development contributions:	if applicable										
(iii) Loans											

Solid Waste

A weekly household collection service is provided to approximately 14,000 properties at present, and a kerbside recycling service was introduced in September 2000. Refuse collection is considered to be a benefit to individuals, providing a service to individual households which they would otherwise have to do for themselves. Having a community service is efficient.

The Council has two transfer stations; one at Oxford and the other at Southbrook (Rangiora). Other existing disposal sites have been closed. Waste is disposed of at the Kate Valley landfill. Landfills are required to meet resource consent conditions.

Refuse disposal is considered to provide predominantly a private benefit to those who use the facility, but there are also benefits to the community as a whole that are derived from refuse being disposed of at transfer stations as illegal dumping of refuse is minimised. The activity also funds waste and hazardous waste minimisation, and education initiatives, as well as the costs for managing closed landfill sites, which are seen as benefits to the community as a whole.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)	\$5,250,000	\$183,000
Benefits		
Collection	100% private	100% private
Disposal	85% private 15% public	85% private 15% public
Waste initiatives and education	100% public	N/A
Funding		
General Rates - Capital Value and Uniform Annual General Charge	Yes	Nil
Targeted Rates	Yes	Yes ①
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil
① The Council Rates are set at a level to recover the depreciation related to the Council's costs. The cash received is either applied to new capital works or to repay any outstanding loans.		

Community outcomes	<p>There is a safe environment for all.</p> <p>There is sufficient clean water to meet the needs of communities and ecosystems.</p> <p>Businesses in the District are diverse, adaptable, and growing.</p> <p>Core utilities services are provided in a timely, sustainable and affordable manner.</p> <p>The land is healthy.</p>										
Impact on the current / future social, economic, environmental and cultural wellbeing of the community.	An adequate refuse collection and disposal system has a significant impact on the social, economic and environmental wellbeing of the community.										
Distribution of Benefits	<p>The benefits apply indirectly to the whole community and directly to those who are in an area which has a waste collection service. The Council considers that properties that receive, or will receive, a waste collection service should be responsible for funding expenditure relating to collection and those that dispose of refuse at the transfer stations should pay a disposal fee.</p> <p>General rates are used to fund part of the refuse activities that reflect general benefits such as minimisation initiatives, closed landfill costs and reflect the general benefit attributable to keeping the District clean.</p>										
The costs and benefits of funding the activity distinctly from other activities	<p>Where benefits are identified to specific users it is appropriate that user charges and targeted rates are set to match the private benefit received.</p> <p>Therefore for accountability and transparency targeted rates have been set for refuse collection. Appropriate fees for refuse disposal reflect the private benefit gained.</p>										
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>The generator of waste creates the need for collection and disposal.</p> <p>It is considered appropriate for these people to fund this work through targeted rates and user charges.</p>										
Period in which the benefits are expected to occur	<p>The refuse disposal systems that have been developed will provide long-term benefit to the Community. The duration of benefits is dependent on the ability to gain the necessary resource consents, but is anticipated to be a minimum of 35 years.</p> <p>For any future capital costs the Council will apply any accumulated funds arising from funding depreciation to the capital cost. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>										
Funding: Operating Expenditure Capital Expenditure	<table> <tr> <td>Targeted Rates (Collection)</td><td>28%</td></tr> <tr> <td>General Rates (Disposal and Waste Initiatives)</td><td>9%</td></tr> <tr> <td>Fees and Charges (Disposal)</td><td>63%</td></tr> <tr> <td>(i) Accumulated funds:</td><td>if applicable</td></tr> <tr> <td>(ii) Loans</td><td></td></tr> </table>	Targeted Rates (Collection)	28%	General Rates (Disposal and Waste Initiatives)	9%	Fees and Charges (Disposal)	63%	(i) Accumulated funds:	if applicable	(ii) Loans	
Targeted Rates (Collection)	28%										
General Rates (Disposal and Waste Initiatives)	9%										
Fees and Charges (Disposal)	63%										
(i) Accumulated funds:	if applicable										
(ii) Loans											

Community Services

Recreation

Reserves

Within Waimakariri District, Reserves means land, and includes facilities on those reserves, under the control and management of the Waimakariri District Council, to meet the needs of the District residents, and visitors, for open spaces and recreation.

The Council acquires and develops reserves to enable recreation activities, facilities and open spaces to contribute to the health and vitality of the District and enhance the District as a place to live and visit and to meet identified community outcomes for a healthy community.

The reserves activities are funded by way of the Community, Parks & Reserves, Buildings, & Grants Charge, which is a uniform annual charge that is applied on a differential basis to all dwellings and commercial properties across the District and on vacant sections in Rangiora, Kaiapoi, Oxford, Pegasus and Woodend. Full details on the differential categories and levels of charge are contained in the Funding Impact Statement.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)		
Reserves	\$4,799,000	\$6,588,000
Airfield	\$248,000	\$85,000
Camping Grounds	\$112,000	\$48,000
Benefits	100% community	100% community
Funding		
General Rates	Nil	Nil
Targeted Rates - Uniform Annual Charges	Yes	Yes ①
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Yes
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil
① The Council Rates are set at a level to recover the depreciation related to the Council's costs. The cash received is either applied to new capital works or to repay any outstanding loans.		

Community outcomes	<p>The community's needs for health and social services are met.</p> <p>There are areas of significant indigenous vegetation and habitats for indigenous fauna.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>The distinctive character of our towns, villages and rural areas is maintained.</p> <p>People are friendly and caring, creating a strong sense of community in our District.</p>												
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	Significant impact on the social, economic, cultural and environmental wellbeing of the community, in terms of promoting recreation opportunities and activities, social spaces, environmental enhancement and cultural enrichment while adding distinctive open spaces and infrastructure.												
Distribution of Benefits	<p>The benefits apply to the whole community by providing the opportunity to develop a lifestyle that enhances an individual's physical and mental wellbeing. The Council considers that all people in the District have equal opportunity to use the District and community reserves therefore the charge should be the same irrespective of location of properties within the District, through a targeted rate (by way of a Community, Parks and Reserves, Buildings, and Grants Charge).</p> <p>People in Rangiora, Kaiapoi, Oxford, Pegasus and Woodend benefit from neighbourhood reserves, predominantly in those urban areas, and they should therefore fund the costs of those reserves.</p>												
The costs and benefits of funding the activity distinctly from other activities	The benefit of funding recreation reserves from the community services charge is that it enables transparency and accountability to be demonstrated for reserves in the District. Funds taken for development contributions are used for the purposes for which they were intended.												
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>The Council undertakes the activity to allow Waimakariri District residents to enjoy access to a wide range of reserves and the projected population growth of the District will increase the demand for reserves.</p> <p>Development contributions will be required from developers to enable the Council to match the demand for new reserves resulting from growth in the District.</p>												
Period in which the benefits are expected to occur	<p>The reserves, which are being developed over the next ten years, provide ongoing benefit to the community.</p> <p>For capital costs the Council will apply any accumulated funds arising from funding depreciation to the capital cost, as well as any development contributions received relating to growth- related projects. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>												
Funding: Operating Expenditure Capital Expenditure	<table> <tr> <td>Targeted Rates (for Neighbourhood Reserves)</td><td>20%</td></tr> <tr> <td>Targeted Rates (Community, Parks & Reserves, Buildings & Grants Charges)</td><td>78%</td></tr> <tr> <td>User charges</td><td>2%</td></tr> <tr> <td>(i) Accumulated funds:</td><td>if applicable</td></tr> <tr> <td>(ii) Development contributions:</td><td>if applicable</td></tr> <tr> <td>(iii) Loans</td><td></td></tr> </table>	Targeted Rates (for Neighbourhood Reserves)	20%	Targeted Rates (Community, Parks & Reserves, Buildings & Grants Charges)	78%	User charges	2%	(i) Accumulated funds:	if applicable	(ii) Development contributions:	if applicable	(iii) Loans	
Targeted Rates (for Neighbourhood Reserves)	20%												
Targeted Rates (Community, Parks & Reserves, Buildings & Grants Charges)	78%												
User charges	2%												
(i) Accumulated funds:	if applicable												
(ii) Development contributions:	if applicable												
(iii) Loans													

Pegasus Services Charge

The Council provides a higher level of service for the number of street trees in Pegasus. Pegasus will have about 5,000 street trees, which is a similar number of trees under the Council's management as for the total of the rest of the District. The Council policy is to recover 80% of the maintenance costs of Pegasus street trees from Pegasus ratepayers, which reflects the higher level of service provided.

The Kidszone playground facility is proposed to become operational in 2014/15. Twenty-five percent of the reserve and playgrounds operating cost is to be funded by Pegasus ratepayers while the balance of the maintenance costs of the reserve and playground is funded District-wide.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)		
Additional Level of Service to Pegasus	\$30,701	Nil
Benefits	100% community	100% community
Funding		
General Rates	Nil	Nil
Targeted Rates	Yes	Nil
Fees and Charges	Nil	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Nil
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil

Community outcomes	<p>The community's needs for health and social services are met.</p> <p>There are areas of significant indigenous vegetation and habitats for indigenous fauna.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>The distinctive character of our towns, villages and rural areas is maintained.</p> <p>People are friendly and caring, creating a strong sense of community in our District.</p>
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	Significant impact on the social, economic, cultural and environmental wellbeing of the community, in terms of promoting recreation opportunities and activities, social spaces, environmental enhancement and cultural enrichment while adding distinctive open spaces and infrastructure.
Distribution of Benefits	The benefits apply to the whole community by providing the opportunity to develop a lifestyle that enhances individual's physical and mental wellbeing. The Council considers that all people in Pegasus have a higher level of service provided in respect to Street trees and the proposed Kidszone playground reserve. In respect of the street trees 80% of the operational cost will be charged to the Pegasus properties. In respect of the proposed Kidszone 25% of the operating cost will be charged to Pegasus properties and the balance will be charged District-wide.
The costs and benefits of funding the activity distinctly from other activities	The Pegasus services charge recognises that Pegasus properties will benefit to a greater extent than do other ratepayers. Accordingly, it is appropriate to part fund these activities by way of targeted rates.
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>The Council undertakes the activity to allow Waimakariri District residents to enjoy access to a wide range of reserves and the projected population growth of the District will increase the demand for reserves.</p> <p>Development Contributions will be required from developers to enable the Council to match the demand for new reserves resulting from growth in the District.</p>
Period in which the benefits are expected to occur	<p>The reserves, which are being developed over the next ten years, provide ongoing benefit to the Community.</p> <p>For capital costs the Council will apply any accumulated funds arising from funding depreciation to the capital cost, as well as any Development Contributions received relating to growth-related projects. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>
Funding: Operating Expenditure Capital Expenditure	Targeted Rates (i) Accumulated funds: if applicable (ii) Development contributions: if applicable (iii) Loans

Swimming Pools

The Council manages three swimming pools at Kaiapoi, Rangiora and Oxford. These are operated to meet the New Zealand Standard for Swimming Pool Supervision. The benefits of public pools are a mixture of public and private.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)		
Additional Level of Service to Pegasus	\$3,566,000	\$408,000
Benefits	40% individual 60% community	40% individual 60% community
Funding		
General Rates	Nil	Nil
Targeted Rates - Uniform Annual Charge	Yes	Yes ①
Fees and Charges	Yes	Yes
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Yes
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil
① The Council Rates are set at a level to recover the depreciation related to the Council's costs. The cash received is either applied to new capital works or to repay any outstanding loans.		

Community outcomes	<p>The community's needs for health and social services are met.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>People are friendly and caring, creating a strong sense of community in our District.</p>	
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	<p>The provision of swimming pools contributes to the social wellbeing of the community by providing individuals with the opportunity to develop a lifestyle that enhances their physical and mental wellbeing. It also contributes to the economic wellbeing of the community by encouraging visitors with the diversity of recreation experience available within the District.</p>	
Distribution of Benefits	<p>The provision of swimming pool benefits both the individuals that utilise the facilities, and the wider community.</p> <p>The community-wide benefits apply to the whole community as they are available to all residents and provide individuals with the opportunity to develop a lifestyle that enhances their physical and mental wellbeing.</p>	
The costs and benefits of funding the activity distinctly from other activities	<p>The benefit of funding swimming pools distinctly is that appropriate levels of user charges can be identified to match the private benefit received.</p> <p>There is a community acceptance and market reality that public swimming pools cannot be fully self-funding. There is the opportunity to minimise the shortfall through value added services such as learn to swim and fitness classes.</p> <p>Therefore swimming pools are funded by a mixture of targeted rates (charged through a Uniform Community Swimming Pools Charge) and user charges.</p>	
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>The Council undertakes the activity to help to ensure that the community has access to a broad range of recreational, arts cultural and social opportunities.</p> <p>It is considered appropriate for this activity to be funded through the Community Swimming Pools Charge.</p>	
Period in which the benefits are expected to occur	<p>The existing facilities and the swimming pool development that is expected to open in 2009/10 will be of long-term benefit to the community.</p> <p>For capital costs the Council will apply any accumulated funds arising from funding depreciation to the capital cost, as well as any development contributions received for growth-related projects. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>	
Funding:	Targeted Rates (Community Swimming Pools Charge)	60-70%
Operating Expenditure	User charges	30-40%
Capital Expenditure	(i) Accumulated funds:	if applicable
	(ii) Development contributions:	if applicable
	(iii) Loans	

Community Buildings

The Council manages 12 community buildings, three community centres, and two town halls. These have a mixture of benefits to individuals and the community as a whole. A large proportion is an individual benefit received by the groups and individuals who choose to use the facility. There is a benefit for communities by providing a focal point for events and gatherings. These facilities are generally well established, with a community expectation that they shall be maintained.

Within the community, there are a number of privately owned facilities, which also meet a demand. They tend to be provided for the owner's purposes (i.e. church halls) but are available for wider use. The Council supports some privately owned facilities.

Privately owned facilities create a "market" for hire charges. If the Council moves above these charges, there is a chance that Council facilities may not be utilised as much. Conversely, if charges are below the market, there may be a greater demand on Council resources.

A number of the facilities are used for children's activities, for example cinema, toy libraries, pre-schools, Plunket and playcentres. The Council community survey indicated a preparedness to subsidise activities which benefit children.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)	\$939,000	\$4,724,000
Benefits	20% individual 80% community	20% individual 80% community
Funding		
General Rates	Nil	Nil
Targeted Rates - Uniform Annual Charge	Yes	Yes ①
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil
① The Council Rates are set at a level to recover the depreciation related to the Council's costs. The cash received is either applied to new capital works or to repay any outstanding loans.		

Community outcomes	<p>The community's needs for health and social services are met.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>The distinctive character of our towns, villages and rural areas is maintained.</p> <p>People are friendly and caring, creating a strong sense of community in our District.</p>
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	Significant impact on the social, economic and cultural wellbeing of the community, in terms of promoting cultural enrichment and opportunities for residents to be involved in community life.
Distribution of Benefits	<p>The benefits apply to the whole community by providing the opportunity to develop a lifestyle that enhances wellbeing. However, the Council recognises that there are individual benefits as well to users of community buildings, but given the location and type of use the facilities, full cost recovery is not possible.</p> <p>Targeted rates (by way of Community, Parks & Reserves, Buildings, & Grants Charges) are an appropriate method of funding operating costs for community buildings.</p>
The costs and benefits of funding the activity distinctly from other activities	The benefit of funding community buildings distinctly is that it enables appropriate user charges to be calculated for applicable buildings. The Council accepts that the user charges cannot achieve 20% of the costs of operating community buildings and therefore sets charges based on what is charged for other (non Council) community buildings such as church halls. The balance of the activity is funded by way of Community, Parks and Reserves, Buildings, and Grants Charges.
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	The Council undertakes the activity to allow Waimakariri District residents to enjoy access to a wide range of cultural and social activities.
Period in which the benefits are expected to occur	<p>The community buildings provide ongoing benefit to the Community.</p> <p>For capital costs the Council will apply any accumulated funds arising from funding depreciation to the capital cost. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>
Funding: Operating Expenditure Capital Expenditure	<p>Targeted Rates (Community, Parks & Reserves, Buildings, & Grants Charge) 97-98%</p> <p>User charges 2-3%</p> <p>(i) Accumulated funds: if applicable</p> <p>(ii) Loans</p>

Central Business Areas

The Council provides a higher level of service (street cleaning, car parks, street lighting, footpaths and garden/ reserve maintenance) to the central business areas of Kaiapoi and Rangiora. These are required because of their activities and the desire to make the areas attractive for visitors to do business. The Council considers that the costs of providing these additional services provide primarily individual benefits to the community, acknowledging that the businesses also benefit. Accordingly, these services should be 20% funded by way of a targeted rate (CBD Area Maintenance and Street Works Rate) and 80% should be charged as a general rate in the dollar.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)		
Central Business Areas	\$198,000	Nil
Benefits		
CBD Area Maintenance and Street Works	20% private 80% public	20% private 80% public
Funding		
General Rates - Capital Value	Yes	Yes
General Rates - Uniform Annual General Charge	Nil	Nil
Targeted Rates	Yes	Yes
Fees and Charges	Nil	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Nil
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil

Community outcomes	Public spaces and facilities are plentiful, accessible and high quality. The distinctive character of our towns, villages and rural areas is maintained.								
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	Significant impact on the social and economic wellbeing of the community.								
Distribution of Benefits for the Area Maintenance and Street Works Rate	Central business areas receive a benefit to individuals from promotion and events as well as maintaining the area at a higher level of service.. Residents and visitors to the District also benefit, although the benefit to the community as a whole receives greater benefit from the use of the facilities and higher level of services that is provided within the central business districts.								
The costs and benefits of funding the activity distinctly from other activities	The distribution of benefits from these activities differs from those of other activities. In particular, the community benefits to a greater extent and accordingly, it is appropriate to fund these activities by way of general rates.								
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	The Council provides a higher level of service to the central business areas of Kaiapoi and Rangiora. These are required because of their activities and the desire to make the areas attractive for visitors to do business.								
Period in which the benefits are expected to occur	While area maintenance and street works services are likely to provide benefits primarily in the period in which they occur, there is also potential for a longer term benefit in that attractive central business districts may encourage others to move into the District.								
Funding: CBD Maintenance & Street Works Operating Expenditure Capital Expenditure	<table> <tr> <td>Targeted Rates</td><td>20%</td></tr> <tr> <td>General Rates</td><td>80%</td></tr> <tr> <td>Targeted Rates</td><td>20%</td></tr> <tr> <td>General Rates</td><td>80%</td></tr> </table>	Targeted Rates	20%	General Rates	80%	Targeted Rates	20%	General Rates	80%
Targeted Rates	20%								
General Rates	80%								
Targeted Rates	20%								
General Rates	80%								

Community Grants

The Council gives grants to various organisations in the District. These organisations are involved in recreation, the arts, community development and District museums. These organisations all make contributions to the social, cultural or environmental benefit of the District.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)	\$289,000	Nil
Benefits	20% private 80% public	20% private 80% public
Funding		
General Rates	Nil	Nil
General Rates - Uniform Annual Charge	Yes	Yes
Fees and Charges	Nil	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Nil
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil

Community outcomes	<p>The community's needs for health and social services are met.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>The distinctive character of our towns, villages and rural areas is maintained.</p> <p>People are friendly and caring, creating a strong sense of community in our District.</p>
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	Significant impact on the social, economic and cultural wellbeing of the community, in terms of promoting cultural enrichment and opportunities for residents' to be involved in community life.
Distribution of Benefits	<p>The benefits apply to the whole community by providing the opportunity to develop a lifestyle that enhances community wellbeing. The Council recognises that there are individual benefits as well. The organisations will obtain funding from other sources as well as the Council.</p> <p>Targeted rates (by way of Community, Parks and Reserves, Buildings, and Grants Charges) are an appropriate method of funding operating costs for this activity.</p>
The costs and benefits of funding the activity distinctly from other activities	The benefit of funding community grants is that the organisations are providing services that of benefit to the whole District. Therefore the activity is funded by way of Community, Parks and Reserves, Buildings, and Grants Charges.
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	The Council undertakes the activity to allow Waimakariri District residents to enjoy access to a wide range of cultural and social activities.
Period in which the benefits are expected to occur	The community grants provide ongoing benefit to the community.
Funding:	
Operating Expenditure	<p>Targeted Rates (Community, Parks & Reserves, Buildings, & Grants Charge) 100%</p>
Capital Expenditure	(i) Targeted Rates

Public Conveniences

The Council provides conveniences at 36 sites throughout the District. This is to meet the expectations of visitors and residents that essential facilities are available in major reserves and central business areas.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)	\$433,000	\$92,000
Benefits	95% community 5% individual	95% community 5% individual
Funding		
General Rates - Capital Value	Yes	Yes ①
Targeted Rates	Nil	Nil
Fees and Charges	Nil	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil
① The Council Rates are set at a level to recover the depreciation related to the Council's costs. The cash received is either applied to new capital works or to repay any outstanding loans.		

Community outcomes	<p>There is a safe environment for all.</p> <p>The community's needs for health and social services are met.</p>								
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	Provision of adequate Public Conveniences impacts on the social, economic and environmental wellbeing of the community.								
Distribution of Benefits	The Council considers that the benefits of providing public conveniences are to the public at large, which recognises the wider community benefits of the activity, and, in particular, visitors to the District. Funding is by way of General Rates charged 95% as a Uniform Annual General Charge and 5% as a rate in the dollar, and any capital expenditure will be undertaken through loans or accumulated funds.								
The costs and benefits of funding the activity distinctly from other activities	<p>The benefit of funding Public Conveniences distinctly is that appropriate levels of user charges can be identified to match the individual benefit received.</p> <p>The Council considers that the most appropriate way of funding the activity is by way of General Rates which recognises the wider community benefits of the activity.</p>								
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>While there are benefits to individuals who use the facilities, any fall-off in use through the introduction of a charging system may not achieve the desired community benefits.</p> <p>It is considered appropriate for this activity to be funded through general rates and uniform annual general charges.</p>								
Period in which the benefits are expected to occur	<p>The Public Conveniences that are being built over the next 10 years will provide long-term benefit to the Community. The duration of benefits are anticipated to be a minimum of 40 years.</p> <p>For capital costs the Council will apply any accumulated funds arising from funding depreciation to the capital cost. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>								
Funding: Operating Expenditure Capital Expenditure	<table> <tr> <td>General Rates</td><td>5%</td></tr> <tr> <td>Uniform Annual General Charge</td><td>95%</td></tr> <tr> <td>(i) Accumulated funds:</td><td>if applicable</td></tr> <tr> <td>(ii) Loans</td><td></td></tr> </table>	General Rates	5%	Uniform Annual General Charge	95%	(i) Accumulated funds:	if applicable	(ii) Loans	
General Rates	5%								
Uniform Annual General Charge	95%								
(i) Accumulated funds:	if applicable								
(ii) Loans									

Libraries and Museums

The service is provided from libraries in Kaiapoi, Rangiora and Oxford. This activity is discretionary - there are no legal requirements for the Council to provide this service. There is however an expectation within the community that this is necessary. The library service provides benefits to both individuals and the community.

The Council also pays a levy to the Canterbury Museum for ongoing operations and the Museum's redevelopment programme.

	Operating	Capital
Costs		
(excluding GST - from 2012/2013 Long Term Plan)	\$2,673,000 ②	\$2,886,000
Benefits		
Libraries	10% community 90% individual	10% community 90% individual
Canterbury Museum Levy	100% community	N/A
Funding		
General Rates	Nil	Nil
Targeted Rates - Uniform Annual Charge	Yes	Yes ①
Targeted Rates - Canterbury Museum Levy Rates	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil
<p>① The Council Rates are set at a level to recover the depreciation related to the Council's costs. The cash received is either applied to new capital works or to repay any outstanding loans.</p> <p>② The costs of the Canterbury Museum development levy, a Canterbury Museum development project, which is expected to commence in the later part of the LTP is not included in this amount. The funding basis of this development levy is likely to be loan, with rates funding to cover the repayment costs.</p>		

Community outcomes	<p>Businesses in the District are diverse, adaptable, and growing.</p> <p>The community's cultures, arts and heritage are conserved and celebrated.</p> <p>People have wide ranging opportunities for learning and being informed.</p> <p>People are friendly and caring, creating a strong sense of community in our District.</p>
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	The provision of libraries contributes to the economic, social and cultural wellbeing of the community by providing individuals with the opportunity to enhance their mental wellbeing.
Distribution of Benefits	<p>The benefits potentially apply to the whole community as libraries provide individuals with the opportunity to develop a lifestyle that enhances their mental wellbeing. Membership figures from the library indicate that library users are evenly spread throughout the District in close proportion to population.</p> <p>The Canterbury Museum provides benefits to all people in Canterbury. There is no admission charge and costs are primarily recovered from contributing councils. The benefit applies to all people within the District. The Council has set a Canterbury Museum levy rate, which is a Uniform Annual Charge targeted to all properties in the District with a dwelling and or commercial properties that are built on.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>There is a benefit to individuals that use the library services. However, the Council considers that there are wide community benefits from ensuring only minimal charges are imposed thereby encouraging community use that may not occur if significant user charges were imposed. Accordingly, the Council considers that the majority of the cost should be targeted rate funded (by way of Community Libraries and Museums charge which are charged to all properties with dwellings in the District and all commercial properties that have been built on) with the balance being collected from user charges.</p> <p>Therefore libraries are funded by a mixture of targeted rates and user charges.</p> <p>The Canterbury Museum is accessible to all people in the District and a Uniform Annual Charge is seen as the fairest mechanism to allocate the cost.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>The Council undertakes the activity to help to ensure that the community has access to a broad range of recreational, arts cultural and social opportunities.</p> <p>It is considered appropriate for this activity to be funded through the Community Libraries & Museums Charge and a targeted rate.</p>
Period in which the benefits are expected to occur	<p>The existing facilities will be of long-term benefit to the community.</p> <p>For capital costs the Council will apply any accumulated funds arising from funding depreciation to the capital cost. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p> <p>For extensions required to libraries to cater for growth a development contribution is sought from each new lot created within the District.</p>

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Funding:		
Library		
Operating Expenditure	Targeted Rates (Community Libraries & Museums Charge)	94-95%
	User charges	5-6%
Capital Expenditure	Accumulated funds	if applicable
	Loans	
	Development Contributions	
Canterbury Museum	Targeted Rates - Museum Levies	100%

Community Protection and Community Development

Community Protection and Community Development include the following activities:

- Community Development, including Safer Communities and Injury Prevention
- Housing for the Elderly
- Building Control
- Civil Defence
- Rural Fires
- Animal Control
- Environmental Health
- Cemeteries

Community Development, Safer Communities, Injury Prevention

The Council assists with the establishment and effective operation of community groups through providing information and guidance. It also provides the umbrella for safe community work and cultural/social development. The Council considers that this activity relates mainly to assisting individuals and therefore considers that funding is most equitably achieved through a Uniform Annual General Charge.

For activities such as Safer Communities and Injury Prevention they are fully funded from Central Government agencies.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)		
Community Development	\$317,000	Nil
Safer Communities	\$164,000	Nil
Injury Prevention	\$141,000	Nil
Benefits		
Community Development	100% community	100% community
Safer Communities	100% community	N/A
Injury Prevention	100% community	N/A
Funding		
General Rates - Uniform Annual General Charge	Yes	Nil
Targeted Rates	No	Nil
Fees and Charges	Nil	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Nil
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Yes	Nil
Other	Nil	Nil

Community outcomes	<p>The community's needs for health and social services are met.</p> <p>People have wide ranging opportunities for learning and being informed.</p> <p>People are friendly and caring, creating a strong sense of community in our District.</p>		
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	Significant impact on the social and cultural wellbeing of the community.		
Distribution of Benefits	Community Development is considered to benefit the community as a whole. This is funded by way of a Uniform Annual General Charge.		
The costs and benefits of funding the activity distinctly from other activities	<p>For transparency and accountability of the costs associated with Community Development have been separated.</p> <p>Central government agencies fund safer communities and injury prevention initiatives. The Council's contribution relates to the provision of accommodation.</p>		
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	N/A		
Period in which the benefits are expected to occur	Community Development will provide ongoing benefit to the District.		
Funding	Operating		
Community Development			
Operating Expenditure	General Rates	98%	
	Targeted Rates	2%	
Safer Communities and Injury Prevention	General Rates	15-18%	
	Grants and Subsidies	82-85%	

Community Housing

The Council manages and maintains 116 elderly person housing units, seven community houses and three other rentals.

In recent times, these units have been substantially upgraded. Subsidies are sometimes available for particular capital works.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)	\$786,000	\$2,030,000
Benefits	100% individual	100% individual
Funding		
General Rates	Nil	Nil
Targeted Rates	Nil	Nil
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Yes
Other	Nil	Nil

Community outcomes	<p>The community's needs for health and social services are met.</p> <p>People are friendly and caring, creating a strong sense of community in our District.</p>
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	Significant impact on the social wellbeing of the community.
Distribution of Benefits	While past Councils have recognised this need, the benefits are to the individual occupier, with no need for subsidy from the general ratepayer.
The costs and benefits of funding the activity distinctly from other activities	<p>Appropriate rentals are set to recover the costs associated with providing community housing. The Council recovers costs and makes no return on its capital investment.</p> <p>To achieve this all of these costs need to be separately identified.</p> <p>This allows transparency and accountability for this activity.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	Elderly people who have a need for assistance with accommodation creates the need to undertake this activity.
Period in which the benefits are expected to occur	The community housing units are maintained to a high standard to provide an ongoing service where capital expenditure is required it will be funded from accumulated funds and borrowing.
Funding: Operating Expenditure Capital Expenditure	<p>User charges 100%</p> <p>(i) Accumulated Funds</p> <p>(ii) Loans</p> <p>(iii) Subsidies</p>

Building Control

The objective is the control of building work within the District, including the processing of building consents, provision of Project Information Memorandums, site inspections and the issue of code compliance certificates and building warrants of fitness, and holding property records. The cost of this service is funded by user fees.

The residual activities undertaken by the Council are the provision of Project Information Memorandums (PIMs) and issuing and recording consents. These are also funded by the users of the service.

The follow-up on public enquiries and complaints is funded by General Rates.

Civil Defence and Emergency Management

The Council is required to have a current Civil Defence Emergency Management Plan to allow for an effective response to natural disasters. Costs are associated with organising and training volunteers, and preparation of a coordinating centre in the event of an emergency.

This is a statutory requirement and the benefits of being prepared are spread across the whole community. Funding is therefore provided from a General Rates Charge on capital value on the basis that the Civil Defence Emergency Management activity is primarily concerned with the safety of the community and therefore a General Rates Charge as a rate in the dollar on capital value best reflects the community benefits.

Rural Fires

Council has a responsibility for protection against and control of rural fire under the Forest and Rural Fires Act. The services provided include vegetation fire fighting, fire prevention and inspection services associated with administering restricted or banned fire seasons. Limited backup service is provided by the New Zealand Fire Service and may be provided with the first hour being at no charge.

There is provision to recover actual costs of fire fighting from the exacerbator, however routine operating costs referred to here are associated with administration and preparedness, including training and equipment. The Council will recover these costs through a targeted rate with a differential that recovers 90% of the cost from rural properties and the small towns that are not included in the Urban Fire Districts and 10% from properties within the Urban Fire District areas.

Environmental Health

This function provides for a monitoring and regulatory service to assist in the health, safety and wellbeing of the community. These include requirements under the Food Hygiene Regulations 1974, inspections under the Sale of Liquor Act 1989, and statutory functions under the Health Act 1956. For some functions, legislation restrains or limits the amount of user charges. Funding from user charges is maximised within these limits.

There is considered to be individual benefits for operators being able to show their customers that their premises meet required standards. The community, as a whole, benefits through control of infectious diseases and monitoring of environmental standards. The community beneficiaries are the collective population and visitors to the District.

The activity also undertakes other functions as a statutory requirement where there is limited or no power to recover the full costs.

These include:

- Dangerous Goods Licences
- Amusement Device Inspections
- Building Warrants of Fitness
- Swimming Pool Fences
- Car Parking enforcement

For these services, while the user is identified and licence fees are charged, non-recoverable costs are met by a General Rates Charge in the dollar, on the capital value, which best reflects the benefits provided to the community.

Cemeteries

The Council is required by the Burial and Cremation Act 1964 to establish and maintain a suitable cemetery where sufficient provision is not otherwise made for the burial of the bodies of persons dying within its District.

The service has been identified as providing three core functions:

- burial of bodies
- amenity area for relatives, friends and the public
- public record of genealogy information.

There is a community expectation that these facilities be maintained to a good standard.

The Council currently administers five public cemeteries.

This service is considered to have a mixture of community and individual benefits.

Individual Benefits

- Place for burial of bodies
- Maintaining for visits of friends/relatives
- Information on genealogy.

Community Benefits

- Maintaining a green space
- Health
- Cultural significance.

There is a market limit on what can be charged. Statistics indicate that approximately 75% of people in Canterbury choose cremation. There is limited ability to charge for future maintenance costs. For individual benefits the Council considers that the best way of recovering the costs is through a Uniform Annual General Charge that better reflects the benefits received by individuals.

Animal Control

This activity includes dog control and stock control. Dog control is undertaken under the Dog Control Act 1996, the Impounding Act 1955 and Council Bylaws. The services include registration of ownership (dogs), educating the public and responding to complaints. Revenue through registration and impounding recovers all costs.

Stock control involves dealing primarily with wandering stock in the rural areas. While some costs can be recovered through sale of stock or recovery from the stock owners, the balance will be recovered through a targeted rate from properties in the Residential 4A, 4B and rural zones.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)	\$	\$
Building Control	4,152,000	55,000
Civil Defence	340,000	16,000
Environmental Health	1,346,000	Nil
Cemeteries	155,000	60,000
Rural Fire	195,000	62,000
Animal Control	386,000	Nil
Benefits		
Building Control	90% individual 10% community	90% individual 10% community
Civil Defence	50% individual 50% community	50% individual 50% community
Environmental Services	60% individual 40% community	60% individual 40% community
Cemeteries	25% individual 75% community	25% individual 75% community
Rural Fire	10% individual 90% community	10% individual 90% community
Animal Control	10% individual 90% community	10% individual 90% community

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	Operating	Capital
Funding		
General Rates	Yes	Yes ①
Targeted Rates - Rural Fire	Yes	Yes ①
Targeted Rates - Stock Control	Yes	Nil
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Yes	Yes
Other	Nil	Nil
①	The Council Rates are set at a level to recover the depreciation related to the Council's costs. The cash received is either applied to new capital works or to repay any outstanding loans.	

Community outcomes	<p>There is a safe environment for all.</p> <p>Businesses in the District are diverse, adaptable and growing.</p> <p>The air is clean.</p>
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	Significant impact on the social, economic, cultural and environmental wellbeing of the community, through maintaining readiness to respond to adverse events, assisting with the health, safety and wellbeing of the community and the control of building work in the District.
Distribution of Benefits	<p>Building Control activity provides the majority of benefits to those applying for building consents, although there is some public benefit through the activity to maintain public safety, which is recovered through the General Rates charge on capital value</p> <p>Civil Defence activities are considered to provide public benefit, received by the community as a whole, therefore the costs are recovered from General Rates charge on capital value that reflects the benefit to community.</p>

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Distribution of Benefits (continued)	<p>Rural Fire activity benefits the community. Where possible the costs of extinguishing a fire are recovered from the person responsible for lighting the fire where that can be determined. For the costs associated with training and preparation and maintaining readiness, these costs are born by the community.</p> <p>The Council considers that the rural community benefits most from the activity and therefore a targeted rate that recovers the majority of the cost from the rural areas is equitable, although a portion should be recovered from properties in the Urban Fire District areas that reflects the indirect benefit received from the activity.</p> <p>The community are the main beneficiaries of Environmental Services, through control of infectious diseases and monitoring of environmental standards, although because charges are set under statute the full cost of the activity can not be recovered, therefore recovery is required through rates. The Council considers that the most appropriate means of recovery is by way of a General Rates Charge on capital value. Functions performed under the Sale of Liquor Act benefit individuals.</p> <p>The maintenance of Cemeteries is considered to be a community benefit and burial and records to be an individual benefit. The community benefit component is recovered by way of a Uniform Annual General Charge.</p> <p>The benefits of Dog Control are considered to be largely to the community, through protection of the public. Private individuals benefit through administration of the registration system and returning lost or strayed animals. While there are community benefits, the Council considers that the exacerbator should fund this activity and therefore the community benefit is to be funded by registration fees.</p> <p>There are community and individual benefits from Animal Control – community benefits accrue by way of public safety, while individual benefits accrue through returning wandering stock. Where stock is returned the owner is charged or stock is sold to recover the costs. However, this only funds about 10% of the cost. The Council considers that the balance should be recovered by a targeted rate on all rating units in the Residential 4A, 4B and Rural Zones.</p>
The costs and benefits of funding the activity distinctly from other activities	For transparency and accountability the costs associated with health and wellbeing have been separated.
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>The protection of the community from aggressive or straying animals allows owners to enjoy their pets. exacerbators should fund control incidents.</p> <p>The users of the Building Consent services are identifiable, receiving an individual service. The processing and administration of building consents is recovered by way of user charges.</p> <p>The provision of Project Information Memorandums (PIMs) and issuing and recording consents are also funded by the users of the service.</p> <p>Persons or organisations requiring licensing and monitoring under the Sale of Liquor Act should fund the cost of this regulatory work.</p> <p>User charges are in place to fund all of these activities.</p>
Period in which the benefits are expected to occur	These activities will provide ongoing benefit to the Community by assisting the development of a safe community.

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Funding:	Operating	Capital
Building Control	General Rate 6-9% User Charges 91-94% Subsidies 0%	Nil
Civil Defence	General Rates 100% User Charges 0% Subsidies 0%	100%
Environmental Health	General Rates 91-92% User Charges 8-9% Subsidies 0%	Nil
Animal Control	Dog Control General Rates 0% User Charges 100% Stock Control General Rates 0% Targeted Rates 98% User Charges 2%	100% 98% 2%
Cemeteries	General Rates 21-44% User Charges 56-79% Subsidies 0%	(i) Subsidies: if applicable (ii) Accumulated funds: if applicable (iii) Loans
Rural Fire	General Rates 0% Targeted Rate - Rural 90% Targeted Rate - Urban 10% User Charges 0%	Subsidy 50% Loans 50%

Property and Forestry

The Council manages Forestry plantations on Reserves, Domains and for the protection of the coastal zone.

	Operating	Capital
Costs (excluding GST - from 2012/2013 Long Term Plan)		
Property	\$359,000	\$57,000
Forestry	\$178,000	\$36,000
Benefits		
Property	100% individual	100% individual
Forestry	100% community	100% community
Funding		
General Rates	Nil	Nil
Targeted Rates	Nil	Nil
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil

Community outcomes	The land is healthy.
Impact on the current / future social, economic, environmental and cultural wellbeing of the community	Positive Impacts on the environmental, social wellbeing of the community, and insofar as property holdings relate to the future needs of Council activities and the current needs of occupiers, in a minor way property relates to all four wellbeings.
Distribution of Benefits	The benefits are to the individual occupier or user, with no need for subsidy from the general ratepayer.
The costs and benefits of funding the activity distinctly from other activities	Appropriate rentals are set to recover the costs associated with providing commercial property. To achieve cost recovery, costs need to be separately identified. This allows transparency and accountability for this activity.
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	The protection of the coastal zone and key recreational areas from erosion and adverse weather. Provision for activity expansion, for example areas to meet future recreational needs.
Period in which the benefits are expected to occur	Property and Forestry assets are maintained to appropriate standards to provide an ongoing service. Where capital expenditure is required it will be funded from accumulated funds and borrowing.
Funding:	
Operating Expenditure	User charges 100%
Capital Expenditure	(i) Accumulated funds (ii) Loans

SIGNIFICANCE POLICY...

Introduction

This policy on significance outlines the Council's general approach to determining the significance of proposals and decisions, and includes procedures, criteria and some thresholds the council will use in assessing which issues, proposals, decisions and other matters are significant.

The Council's Ten Year Plan and Annual Plan are its principal consultation documents. Significant decisions will be highlighted in those documents and this Policy does not apply to decisions that have been in the Ten Year Plan or Annual Plan unless there is a significant change being proposed to the initial decision.

The Significance Policy also lists assets that the Council considers to be strategic assets as Section 97 of Local Government Act specifies that decisions to transfer the ownership or control of a strategic asset or a decision to construct, replace or abandon a strategic asset, can only be taken if the decision is provided for in the Ten Year Plan.

Statutory Requirements

The Council is required to have a policy on significance under Section 90 of the Local Government Act (2002).

Section 5 of the Act defines "significant" and "significance" as follows:

significance, in relation to any issue, proposal, decision, or other matter that concerns or is before a local authority, means the degree of importance of the issue, proposal, decision, or matter, as assessed by the local authority, in terms of its likely impact on, and likely consequences for,—

- a. the current and future social, economic, environmental, or cultural well-being of the district or region:

- b. any persons who are likely to be particularly affected by, or interested in, the issue, proposal, decision, or matter:
- c. the capacity of the local authority to perform its role, and the financial and other costs of doing so.

significant, in relation to any issue, proposal, decision, or other matter, means that the issue, proposal, decision, or other matter has a high degree of significance.

General Approach

This policy does not apply to decisions that have been in the Ten Year Plan or Annual Plan unless there is a significant change being proposed to the initial decision.

The Council will consider each proposal or decision on a case-by-case basis to determine whether the decision is significant by applying the criteria and procedures and consider the thresholds set out in this policy. It will also consider each of the following:

The likely impact/consequences of the decision or proposal on the current and future social, economic, environmental, or cultural well-being of the District

The effect on parties who are likely to be particularly affected by or particularly interested in the decision or proposal

The financial and non financial costs and implications of the decision or proposal having regard to the Council's capacity to perform its role.

Thresholds, Criteria and Procedures

When undertaking a process to determine the extent to which issues, proposals, decisions or other matters are significant, the Council will use the following thresholds, criteria and procedures.

Financial Thresholds

Issues, assets, proposals, decisions or other matters which will alter a budgeted amount in the Ten Year Plan or Annual Plan by more than 10% of the total budgeted expenditure of Waimakariri District Council are significant. Note that expenditure on remedial work resulting from flooding or other natural disasters is excluded from this policy.

The application of the thresholds is not necessarily conclusive. An issue, proposal, decision or other matter which does not meet any particular financial threshold may still be significant if it meets the criteria in 2.4.2.

Criteria

If a decision or proposal satisfies one or more of the following criteria, the matter is likely to have a high degree of significance:

The impact or consequences of the decision or proposal will have a substantial impact on more than 10% of the usually resident population of the District as recorded in the latest census.

The implications of the decision on the Council's overall resources and the level of service provided are substantial.

Procedures

Every report to the Council and the Standing Committees of Council will include a statement indicating that the issue of significance has been considered, with a recommendation assessing the significance of the proposal or decision.

If a proposal or decision is considered to be significant the report will also include a statement addressing the public consultation requirements.

Strategic Assets

Section 5 of the Act defines strategic assets as:

strategic asset, in relation to the assets held by a local authority, means an asset or group of assets that the local authority needs to retain if the local authority is to maintain the local authority's capacity to achieve or promote any outcome that the local authority determines to be important to the current or future well-being of the community; and includes—

- a. any asset or group of assets listed in accordance with section 90(2) by the local authority; and
- b. any land or building owned by the local authority and required to maintain the local authority's capacity to provide affordable housing as part of its social policy; and
- c. any equity securities held by the local authority in –
 - i. a port company within the meaning of the Port Companies Act 1988;
 - ii. an airport company within the meaning of the Airport Authorities Act 1966.

Section 97 of the *Local Government Act 2002* specifies that decisions to transfer the ownership or control of a strategic asset or a decision to construct, replace or abandon a strategic asset, can only be taken if the decision is provided for in the Ten Year Plan.

The strategic assets as defined above are the assets in total and not individual elements of the assets, e.g. it is the water supply network as a whole which is the strategic asset and not each individual pipeline, well and pump station. Similarly the Council acquires new roads, water supply reticulation, additions to its drainage network and new parks as a result of subdivisions. These additions are part of the day-to-day business of managing the strategic asset and not something that significantly alters the intended level of service.

The assets and groups of assets in terms of s.90(2) that Waimakariri District Council considers to be strategic are:

- The District Council's roading network as a whole;
- Trevor Inch Memorial Library;
- The Kaiapoi Aquatic Centre;
- Dudley Park Aquatic Centre;
- The Council's Service Centres at Rangiora, Oxford and Kaiapoi;
- The District Council's water, stockwater, stormwater and sewerage network as a whole;
- Housing for the elderly;
- Refuse transfer stations;
- Rangiora Airfield; and
- Reserves and sports grounds as listed below.

Reserves – Conservation

Cam River Esplanade
Courtney Downs Walkway
Forestdale Wetlands
Glentui Waterfall Reserve
Keetly Place Walkway, Ohoka
Millstream Esplanade, Ohoka
Ohoka Stream Esplanade Reserve
Pines/Kairaki Coastal Reserve
Waikuku Beach Lagoon
Waikuku Coastal Reserve
Woodend Coastal Reserve

Reserves - Sports

Cust domain
Gladstone Park
Kendall Park
Mandeville Sports Ground
Maria Andrews Park
Murphy Park
Rangiora Recreation Ground

Southbrook Park
Wylie Park
Dudley Park

Reserves - District

Ashley/Rakahuri Gorge Reserve
Askeaton Park
Ashley/Rakahuri Picnic Grounds
Corcoran Reserve
Kaiapoi Lakes Reserve
Kairaki Reserve
Kaiapoi Riverbank South West side
Kaiapoi Riverbank North side
Matawai Park
Memorial Reserve
Morgan Williams Reserve
Riverside Reserve
Scott Rose Garden
Trousselot Park
Victoria Park
Waikuku Beach – Ashley River/Rakahuri
Waikuku Beach – Central Area
Waikuku Beach – North Oval
Waikuku Beach – South Oval
Whites Road Reserve
Woodend Beach Domain
Woodend Beach – Ferry Road Reserve

FUNDING IMPACT STATEMENT...

The Revenue and Funding Mechanisms to cover expenditure are:

Waimakariri District Council: Funding Impact Statement for 2012-13 to 2021-22 (whole of Council)											
	Annual Plan 11/12 (\$000)	LTP Budget 12/13 (\$000)	13/14 (\$000)	14/15 (\$000)	15/16 (\$000)	16/17 (\$000)	17/18 (\$000)	18/19 (\$000)	19/20 (\$000)	20/21 (\$000)	21/22 (\$000)
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	21,189	22,427	24,334	27,231	29,709	32,107	34,229	36,866	39,219	41,825	43,911
Targeted rates (other than a targeted rate for water supply)	10,949	16,722	17,857	19,219	20,127	20,540	21,191	21,460	22,001	22,154	22,565
Subsidies and grants for operating purposes	2,088	2,213	5,892	2,426	2,597	2,642	2,833	2,884	3,095	3,165	3,405
Fees, charges and targeted rates for water supply	4,440	17,281	13,936	14,514	15,137	14,879	15,237	15,618	16,269	16,975	17,481
Interest and dividends from investments	988	1,045	967	967	906	918	911	1,025	1,116	1,239	1,381
Local authorities fuel tax, fines, infringement fees, and other receipts	30,773	5,468	1,157	956	716	843	598	989	907	881	764
Total operating funding	70,427	65,156	64,143	65,313	69,192	71,929	74,999	78,842	82,607	86,239	89,507
Applications of operating funding											
Payments to staff and suppliers	50,199	47,796	48,757	49,827	51,258	50,984	52,873	54,321	56,999	58,768	60,806
Finance costs	3,372	4,875	5,961	7,021	7,336	7,578	7,654	7,475	7,130	6,626	6,761
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding	53,571	52,671	54,718	56,848	58,594	58,562	60,527	61,796	64,129	65,394	67,567
Surplus (Deficit) of operating funding	16,856	12,485	9,425	8,465	10,598	13,367	14,472	17,046	18,478	20,845	21,940
Sources of capital funding											
Subsidies and grants for capital	68,480	9,325	11,883	11,538	4,193	3,669	3,949	3,290	3,660	4,070	4,356
Development and financial	4,708	11,332	18,551	15,424	11,872	10,153	8,820	8,013	7,295	6,775	5,596
Increase (decrease) in debt	2,690	15,504	21,826	6,773	338	2,885	(4,112)	(954)	(4,468)	(3,124)	9,605
Gross Proceeds from sale of assets	164	164	739	174	179	185	190	196	202	209	216
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding	76,042	36,325	52,999	33,909	16,582	16,892	8,847	10,545	6,689	7,930	19,773
Applications of capital funding											
Capital expenditure											
- to meet additional demand	35,100	20,838	18,719	16,384	12,634	15,470	8,737	10,048	7,047	9,225	24,541
- to improve level of service	7,920	10,125	14,017	5,226	8,050	7,183	6,257	4,930	4,996	4,712	4,517
- to replace existing assets	111,666	33,345	30,125	15,446	9,003	8,366	8,376	8,660	8,831	9,247	9,869
Increase (decrease) in reserves	(61,788)	(15,498)	(437)	5,318	(2,507)	(760)	(51)	3,953	4,293	5,591	2,786
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding	92,898	48,810	62,424	42,374	27,180	30,259	23,319	27,591	25,167	28,775	41,713
Surplus (Deficit) of capital funding	(16,856)	(12,485)	(9,425)	(8,465)	(10,598)	(13,367)	(14,472)	(17,046)	(18,478)	(20,845)	(21,940)
Funding balance	-	-	-	-	-	-	-	-	-	-	-

Funding impact statement

The funding impact statement is required under the *Local Government Act 2002* Schedule 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*.

Reconciliation between the surplus in the Prospective Income Statement and Surplus (deficit) of operating funding in the Funding Impact Statement.

	Annual Plan 11/12 \$' 000	Annual Plan Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
Surplus / (deficit) of operating funding from funding impact statement	16,856	12,485	9,425	8,465	10,598	13,367	14,472	17,046	18,478	20,845	21,940
Subsidies and grants for capital expenditure	68,480	9,325	11,883	11,538	4,193	3,669	3,949	3,290	3,660	4,070	4,356
Development and financial contributions	4,708	11,332	18,551	15,424	11,872	10,153	8,820	8,013	7,295	6,775	5,596
Vested assets	11,766	15,219	21,306	40,672	31,883	18,529	15,219	15,219	12,365	11,414	11,414
Gains on sale	88	270	187	168	176	194	209	231	256	284	298
Depreciation	(11,870)	(13,285)	(14,517)	(15,494)	(16,080)	(16,727)	(17,396)	(18,090)	(18,811)	(19,519)	(20,333)
Net Surplus before taxation in Prospective Income Statement	90,028	35,346	46,835	60,773	42,642	29,185	25,273	25,709	23,243	23,869	23,271

Particulars of the Rating System

General Rates

The Council sets its General Rate using a Uniform Annual General Charge, with the balance collected on the capital value of all rating units in the District. The calculation of the Uniform Annual General Charge is based on the various activities that provide benefits to individuals. The balance is collected by a rate in the \$ of capital value to reflect functions that provide community-wide benefits or benefits primarily to property. For a full explanation of the basis of the calculation, refer to the Revenue and Financing Policy.

There are no differentials for the General Rate.

TARGETED RATES

The Council sets targeted rates under Section 16 of the Local Government (Rating) Act 2002 and the purposes for them are summarised in the table above. The Detailed Rating Schedule below sets out the targeted rating mechanism selected, the basis for the calculation and the amount of rates to be collected.

The Council utilises differentials for its Community Services Charge (Parks and Reserves, Buildings and Grants), Rural Fire Control Rate, Eastern Districts Sewer Rate, the Water Race Rate, and some water rates.

Rate and Differential Categories	Objective of Differential
<p>Community Services Charge (Parks and Reserves, Buildings and Grants) targeted generally to dwellings and commercial premises with differential categories based on where the rating unit is situated. The following differential categories apply:</p> <p><u>Category 1</u></p> <p>Town Residential which includes all those rating units located in the towns of Rangiora, Kaiapoi, Woodend, Oxford or Pegasus that are used for residential purposes;</p> <p><u>Category 2</u></p> <p>Town Commercial which includes all those rating units located in the towns of Rangiora, Kaiapoi, Woodend, Oxford or Pegasus that are used for commercial purposes, including business, manufacturing or industrial purposes;</p> <p><u>Category 3</u></p> <p>Town Vacant which includes all those rating units located in the towns of Rangiora, Kaiapoi, Woodend, Oxford or Pegasus on which there are no improvements as defined in the Rating Valuations Act 1998 or the improvements do not fit into Categories 1 and 2 above.</p> <p><u>Category 4</u></p> <p>Rural Residential and Rural which includes all those rating units located outside the towns of Rangiora, Kaiapoi, Woodend, Oxford or Pegasus that are used for residential purposes;</p> <p><u>Category 5</u></p> <p>Rural Commercial which includes all those rating units located outside the towns of Rangiora, Kaiapoi, Woodend, Oxford or Pegasus that are used for commercial purposes, including business manufacturing or industrial purposes.</p>	<p>This differential was set to reflect the higher level of service that exists for reserves, particularly the provision of neighbourhood reserves in the five main towns. The differential reflects the cost of maintaining neighbourhood reserves.</p> <p>There are three levels of charge:</p> <p><u>Level 1</u></p> <p>This is levied on all rating units in the Town Vacant category and contributes partly to the Level 3 charge. This meets the cost of providing neighbourhood reserves.</p> <p><u>Level 2</u></p> <p>This is the cost of providing the community services activities - community buildings and reserves (excluding neighbourhood reserves) and is levied on all rating units in the Rural Commercial category and on each separately used or inhabited part of a rating unit in the Rural Residential category. This also contributes partly to the charge in Level 3.</p> <p><u>Level 3</u></p> <p>This is the cost of providing neighbourhood reserves and all of the other community services functions, and is levied on each rating unit in the Town Commercial category and on each separately used or inhabited part of a rating unit in the Town Residential category. The fixed charge in Level 3 is the charge in Level 1 plus the charge in Level 2.</p>

Rate and Differential Categories	Objective of Differential
<p><u>Definitions</u></p> <p>Town Commercial and Rural Commercial do not include those rating units that are used principally for utility network purposes; properties with farm buildings other than dwellings or rating units used for community benefit or rating units on which there are no improvements as defined in the Rating Valuations Act 1998 other than fencing.</p> <p>Community Benefit means a rating unit which is used principally for games or sports (other than horse racing, trotting or dog racing), or the promotion of the arts, or any purpose of recreation, health, education or instruction for the benefit of residents of the District, provided that the rating unit is not used for the private pecuniary profit of any members of the society or association, and commercial fees are not charged for entry to the rating unit, and the Council is satisfied that the rating unit is generally open to all residents and is meeting a need of the District.</p> <p>Residential Purposes includes any separately used and inhabited part of the rating unit that is used as a dwelling and is let, or available to be let and does not include any rating unit where the second residence is a granny flat occupied by a member of the ratepayer's household.</p> <p>Town boundaries for Rangiora, Kaiapoi, Woodend, Oxford and Pegasus are illustrated on Town Rating Maps Series Plan 1784 Issue B Sheet 5, Plan 1784 Issue C Sheets 2-3, Plan 1784 Issue D Sheet 4 and Plan 1784 Issue F Sheet 1. (These are available from the Council's Service Centres.) The Rural Commercial and Rural Residential categories comprise the area of the District not included in the Town Maps.</p>	
<p>Targeted rate for the Eastern Districts Sewer collected as a fixed charge per water closet or urinal on properties that are connected to the Eastern Districts scheme in Rangiora, Kaiapoi, Waikuku Beach, Tuahiwi, Woodend, Woodend Beach, Kaiapoi and Pegasus.</p> <p>The differential is based on a scale according to the number of water closets or urinals (pans) contained in the rating unit.</p> <p><u>Category 1:</u> Rating units containing 1-4 pans.</p> <p><u>Category 2:</u> Rating units containing 5-8 pans.</p> <p><u>Category 3:</u> Rating units containing 9-12 pans.</p> <p><u>Category 4:</u> Rating units containing 13-16 pans.</p> <p><u>Category 5:</u> Rating units containing more than 16 pans.</p>	<p>The differential rating scheme acknowledges that in many cases multiple pans are required to meet peak demand and do not necessarily reflect volumes discharged into the scheme.</p> <p>1-4 pans pay 100% of the fixed charge for each pan</p> <p>5-8 pans pay 90% of the fixed charge for each pan</p> <p>9-12 pans pay 75% of the fixed charge for each pan</p> <p>13-16 pans pay 65% of the fixed charge for each pan</p> <p>16+ pans pay 50% of the fixed charge for each pan.</p>

Rate and Differential Categories	Objective of Differential
<p>Targeted rates for Water are collected as fixed charges from rating units, or separately used or inhabited parts of rating units, that are provided with a connection to a Council water supply.</p> <p>There is a differential for the “on-demand” water supplies of Rangiora, Kaiapoi, Woodend, Oxford Urban, Pegasus, Cust, Waikuku Beach and The Pines/Kairaki based on the availability of the service provided to a property.</p> <p><u>Category 1:</u></p> <p>Rating units with an unrestricted connection to an “on-demand” supply.</p> <p><u>Category 2:</u></p> <p>Rating units with a restricted connection to an “on-demand” supply.</p>	<p>The differential recognises that properties provided with a restricted connection to an “on-demand” water scheme do not have access to the same amount of water as properties with an unrestricted connection to the same scheme.</p> <p>Rating units, or separately used or inhabited parts of a rating unit, that are provided with an unrestricted connection to an “on-demand” water scheme pay 100% of the fixed rate for that scheme.</p> <p>Rating units provided with a restricted connection to an “on-demand” water scheme pay 40% of the fixed rate for each unit of water supplied (note – 1 unit of water equates to 1,000 litres per day)</p>
<p>The targeted rate for Rural Fire Control levied on rateable capital value with a differential scheme based on where the rating unit is situated. The District is divided into two differential categories for the rural fire control rate.</p> <p><u>Category 1:</u></p> <p>Area inside the urban fire districts of Kaiapoi, Woodend, Oxford and Cust defined on the Urban Fire District Maps dated 8 October 2003, and the urban fire district of Rangiora defined on the Urban Fire District Map dated 8 February 2007.</p> <p><u>Category 2:</u></p> <p>That part of the District located outside the boundaries of the five urban fire districts.</p>	<p>The Rural Fire Control Rate meets the cost of preparedness for fighting fires and the actual cost of fighting fires where this cannot be recovered from the person who started the fire. The main beneficiaries of this service are landowners in the areas outside the urban fire districts, however a contribution is received from urban properties as some benefit is gained by these areas (fire hazard inspections, preventing spread of fire etc).</p> <p>Properties inside the urban fire districts meet 10% of the costs.</p> <p>Properties outside the urban fire districts meet 90% of the costs.</p>
<p>The targeted rates for Water Races include a fixed charge that is collected using a differential based on land area on properties that have access to the water race network.</p> <p>There are two categories of fixed charge:</p> <p><u>Category 1:</u></p> <p>Properties with a land area over 4046ha</p> <p><u>Category 2:</u></p> <p>Properties with a land area less than 4046ha.</p>	<p>The introduction of a fixed charge for water race rates caused some hardship to smaller properties. The differential was introduced to ease the burden on residential sections that had access to the races but do not place a high demand on the service.</p> <p>Properties with a land area less than 4046ha pay a fixed charge of \$69.</p> <p>Properties with a land area in excess of 4046ha pay a fixed charge of \$74.</p>

Definition of "Separately Used or Inhabited Parts of a Rating Unit"

Where targeted rates are calculated on each separately used or inhabited part of a rating unit, the following definition will apply:

"Any portion of a rating unit used or inhabited by any person, other than the ratepayer or member of the ratepayer's household, having a right to use or inhabit that portion by virtue of a tenancy, lease, licence or other agreement."

CAPITAL PROJECT FUNDING PLANS

a	Capital project		Southbrook Services (Sewer) Extension Stage 1
b	Start date		1 July 2007
c	(i)	total estimated cost	\$1,936,000 (stage 1)
	(ii)	estimated amount to be funded by:	
	(a)	lump sum contributions	\$1,936,000 (maximum)
	(b)	targeted rates	\$0
	(c)	other revenue	\$0
d	(i)	categories of rating unit liable	Rating units in Stage 1 of the Southbrook Services Extension Area
	(ii)	estimated number of rating units liable for each rate	25 at 1 July 2012
	(iii)	how liability is calculated	Fixed rate: fixed charge per rating unit to collect 13% of the total cost; Variable rate: rate in the \$ on land area to collect 87% of the total cost
	(iv)	circumstances under which the categories of rating unit to be liable will change	No change to the categories of liable rating unit is expected
	(v)	circumstances under which calculation of each targeted rate will change	No change to the method of calculation is expected.
e	(i)	how lump sum contributions will be calculated	Fixed lump sum: fixed charge per rating unit; Variable lump sum: amount in the \$ on land area
	(ii)	proposed timetable for inviting the contributions	Lump sum offered annually from 1 July 2007
	(iii)	proposed due date or dates for the contribution payments	Annual payment due in August
	(iv)	targeted rates that the rating unit would be liable for, estimated amount of rates and estimated number of years for which those rates would be required if a lump sum contribution is not made	Fixed loan rate for 15 years; Variable loan rate per hectare of land area for 15 years from 1 July 2007
	(v)	targeted rate or targeted rates that a rating unit would be liable for even if a lump sum contribution was made	Eastern Districts sewer rate if property is connected to the sewer; and other targeted rates according to the Council's rating policy.
f	Matters the Council must be satisfied of before it will proceed with the project or invitation for lump sum contributions		No matters outstanding
g	(i)	(a) estimated date of completion of the project	Stage 1 capital work is completed. The loan will be repaid on 30 June 2021
		(b) estimated date on which the total costs of the project will be known	The total cost of the project is known, Stage 1 \$1,936,000
	(ii)	Will the lump sum contribution be recalculated when the total cost of the project is known	N/A
	(iii)	If a recalculation occurs:	N/A
		(a) what factors would cause a recalculation	
		(b) how the recalculation would be made	
		(c) how any refunds or further contributions would be dealt with.	

a	Capital project	Oxford Sewer Loan Repayment
b	Start date	1 July 2007 1996 Oxford sewer loan raised, previous lump sum elections have occurred
c	(i) total estimated cost (ii) estimated amount to be funded by: (a) lump sum contributions (b) targeted rates (c) other revenue	\$554,888 (fixed: \$263,294; variable: \$291,594) \$554,888 maximum (depends on lump sum elections) \$0 \$0
d	(i) categories of rating unit liable (ii) estimated number of rating units liable for each rate (iii) how liability is calculated (iv) circumstances under which the categories of rating unit to be liable will change (v) circumstances under which calculation of each targeted rate will change	Rating units in the Oxford Sewer rating area where a lump sum contribution has not previously been paid. Fixed rate: 196 rating units; Variable rate: 151 rating units at 1 July 2012 Fixed rate: fixed charge per rating unit; Variable rate: rate in the \$ on land value No change to the categories of liable rating unit is expected No change to the method of calculation is expected.
e	(i) how lump sum contributions will be calculated (ii) proposed timetable for inviting the contributions (iii) proposed due date or dates for the contribution payments (iv) targeted rates that the rating unit would be liable for, estimated amount of rates and estimated number of years for which those rates would be required if a lump sum contribution is not made (v) targeted rate or targeted rates that a rating unit would be liable for even if a lump sum contribution was made	Fixed lump sum per rating unit; Variable lump sum: amount in the \$ on land value Invitations for lump sum election offered annually from 1 July 2007 Annual payment due in August Fixed loan rate: over 15 years; Variable loan rate on an average property over 15 years, from 1 July 2007 Oxford sewer operating rate and other targeted rates according to the Council's rating policy.
f	Matters the Council must be satisfied of before it will proceed with the project or invitation for lump sum contributions	No matters outstanding
g	(i) (a) estimated date of completion of the project (b) estimated date on which the total costs of the project will be known (ii) Will the lump sum contribution be recalculated when the total cost of the project is known (iii) If a recalculation occurs: (a) what factors would cause a recalculation (b) how the recalculation would be made (c) how any refunds or further contributions would be dealt with.	Loan will be repaid 30 June 2021 N/A N/A
h	State the proposed date that the funding plan will expire (which must not be a date that is earlier than the date on which the total costs of the project have been paid).	30 June 2021, or such earlier date that the loan is repaid

a	Capital project		Woodend Water Extension (Woodend Beach)
b	Start date		2012/13
c	(i) total estimated cost (ii) estimated amount to be funded by: (a) lump sum contributions (b) targeted rates (c) other revenue	\$669,000 \$669,000 (maximum) \$0 \$0	
d	(i) categories of rating unit liable (ii) estimated number of rating units liable for each rate (iii) how liability is calculated (iv) circumstances under which the categories of rating unit to be liable will change (v) circumstances under which calculation of each targeted rate will change	Rating units in the Woodend Beach extension area 118 at 1 July 2013 Fixed rate: fixed charge per rating units; Variable rate: rate in the \$ on land value (to be confirmed on commissioning) No change to the categories of liable rating unit is expected No change to the method of calculation is expected.	
e	(i) how lump sum contributions will be calculated (ii) proposed timetable for inviting the contributions (iii) proposed due date or dates for the contribution payments (iv) targeted rates that the rating unit would be liable for, estimated amount of rates and estimated number of years for which those rates would be required if a lump sum contribution is not made (v) targeted rate or targeted rates that a rating unit would be liable for even if a lump sum contribution was made	Fixed lump sum: fixed charge per rating unit; Variable lump sum: amount in the \$ on land area Lump sum offered annually from 1 July 2013 Annual payment due in August Fixed loan rate for 10 years; Variable loan rate per hectare of land area for 10 years from 1 July 2013 Woodend water rate if property is connected to the water, and other targeted rates according to the Council's rating policy.	
f	Matters the Council must be satisfied of before it will proceed with the project or invitation for lump sum contributions		Agreement from developer to proceed.
g	(i) (a) estimated date of completion of the project (b) estimated date on which the total costs of the project will be known (ii) Will the lump sum contribution be recalculated when the total cost of the project is known (iii) If a recalculation occurs: (a) what factors would cause a recalculation (b) how the recalculation would be made (c) how any refunds or further contributions would be dealt with.	2014 2013 N/A N/A	
h	State the proposed date that the funding plan will expire (which must not be a date that is earlier than the date on which the total costs of the project have been paid).		30 June 2024, or such earlier date that the loan is repaid

DETAILED RATING SCHEDULE

Key:
Provn/Avail = provision and availability of service
Situation/use = situation and use of property
Sep used/inhab = per separately inhabited or used parts of a property

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2011/2012 Rate/Charge (GST at 15%)	2012/2013 Rate/Charge (GST at 15%)	2012/2013 \$
GENERAL RATE						
Uniform Annual General Charge	NA	Rating unit	22,089	33.00	61.00	1,347,429
General rate in the dollar	NA	Capital value	9,700,031,950	0.000637	0.000440	4,268,014
Earthquake Recovery Rate		Rating unit	22,089	60.00	0.00	-
						5,615,443
ROADING RATE						
Fixed Charge Towns (Rangiora, Kaiapoi, Woodend, Oxford, Pegasus)		Rating unit	13,396	182.00	76.23	1,021,123
Fixed Charge – Balance of the District		Rating unit	8,693	60.00	76.23	662,632
Roading rate in the dollar	Provn/Avail	Capital value	9,700,031,950	0.001032	0.000695	6,741,522
Madeleys Road charge	Situation	Rating Unit	6	1,997.87	1,997.87	11,987
						8,437,265
COMMUNITY SERVICES RATE - PARKS AND RESERVES, BUILDINGS AND GRANTS						
Town - Residential	Situation/use	Sep used/inhab				
- Commercial		Rating unit	12,328	337.80	347.60	4,285,213
Town Vacant	Situation/use	Rating unit	1,147	58.70	58.70	67,329
Rural - Residential		Sep used/inhab				
- Commercial	Situation/use	Rating unit	7,184	279.10	288.90	2,075,458
Pegasus Services Charge		Rating unit	600	11.26	58.84	35,306
COMMUNITY LIBRARY UNIFORM CHARGE	Use	Sep used/inhab Rating	19,512	116.61	125.91	2,456,756
COMMUNITY POOLS UNIFORM CHARGE	Use	Sep used/inhab Rating	19,512	144.99	144.41	2,817,728
						11,737,789
CANTERBURY MUSEUM RATES						
Canterbury Museum Operational Rate - Commercial	Use	Rating unit				
- Residential		Sep used/inhab	19,512	21.90	22.80	444,874
Canterbury Museum Redevelopment Rate - Commercial	Use	Rating unit				
- Residential		Sep used/inhab	19,512	-	-	-
TOTAL DISTRICT WIDE RATES						26,235,370

Detailed Rating Schedule (continued)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2011/2012 Rate/Charge (GST at 15%)	2012/2013 Rate/Charge (GST at 15%)	2012/2013 \$
RURAL FIRE CONTROL RATES						
Urban – land situated within the urban fire districts – 10%	Situation	Capital value	4,076,807,000	0.000005	0.000004	16,307
Rural – land situated outside the urban fire districts – 90%	Situation	Capital value	5,623,224,950	0.000053	0.000035	196,813
STOCK CONTROL RATES						
Stock Control - Residential 4A , 4B & Rural Zones	Situation	Capital value	5,221,253,000	0.000010	0.000007	36,549
COMMUNITY WARD RATES						
Kaiapoi ward	Situation	Capital value	1,777,759,750	0.000118	0.000012	21,333
Kaiapoi ward	Situation	Rating unit	5,290		16.79	88,819
Rangiora ward	Situation	Capital value	2,397,599,900	0.000087	0.000008	19,181
Rangiora ward	Situation	Rating unit	6,669		11.40	76,027
Woodend/Ashley ward	Situation	Capital value	2,238,618,100	0.000071	0.000008	17,909
Woodend/Ashley ward	Situation	Rating unit	4,921		14.11	69,435
Oxford/Eyre ward	Situation	Capital value	3,242,671,700	0.000021	0.000003	9,728
Oxford/Eyre ward	Situation	Rating unit	4,851		6.90	33,472
PROMOTION AND ECONOMIC DEVELOPMENT RATE						
Commercial Properties	Situation/use	Capital value	471,413,000	0.0018240	0.0002750	129,639
CENTRAL BUSINESS DISTRICTS AREA MAINTENANCE AND STREET WORKS						
Rangiora Area Maintenance	Situation/use	Capital value	154,305,000	0.002405100	0.000159700	24,643
Kaiapoi Area Maintenance	Situation/use	Capital value	66,584,000	0.004077100	0.000323600	21,547
TOTAL CENTRAL BUSINESS DISTRICTS AREA MAINTENANCE AND STREET WORKS						
KERBSIDE REFUSE AND RECYCLING COLLECTION RATES						
Service Rate in areas where refuse and recycling provided	Availability of service	Sep used/inhab	14,078	74.00	74.00	1,041,772
Ohoka recycling service	Availability of service	Sep used/inhab	156	70.00	70.00	10,920
						1,052,692

RATING CHARGES ...

Detailed Rating Schedule (continued)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2011/2012 Rate/Charge (GST at 15%)	2012/2013 Rate/Charge (GST at 15%)	2012/2013 \$
WATER RATES						
Cust	Provn/Avail	Sep used/inhab	142	611.30	595.40	84,547
Cust - restricted unit rate	Provn/Avail	Unit of water	-	217.64	238.16	-
Summerhill – per unit	Provn/Avail	Unit of water	495	84.60	101.40	50,193
Summerhill – per property	Provn/Avail	Rating unit	161	789.90	934.90	150,519
Fernside	Provn/Avail	Unit of water	172	277.90	280.50	48,246
Rangiora	Provn/Avail	Sep used/inhab	6,381	322.60	397.20	2,534,533
Rangiora - restricted unit rate	Provn/Avail	Unit of water	56	129.04	158.90	8,898
Kaipoi	Provn/Avail	Sep used/inhab	4,633	132.80	161.10	746,376
Kaipoi - restricted unit rate	Provn/Avail	Unit of water	44	53.12	64.44	2,835
Waikuku Beach	Provn/Avail	Sep used/inhab	446	219.70	214.20	95,533
Waikuku Beach - restricted unit rate	Provn/Avail	Unit of water	10	87.88	85.68	857
Woodend	Provn/Avail	Sep used/inhab	1,102	285.70	304.50	335,559
Woodend - restricted unit rate	Provn/Avail	Unit of water	16	114.28	121.80	1,949
Pines/Kairaki	Provn/Avail	Sep used/inhab	307	264.30	270.10	82,921
Pines/Kairaki - restricted unit rate	Provn/Avail	Unit of water	-	100.80	108.04	-
West Eyreton - per unit	Provn/Avail	Unit of water	188	46.10	46.40	8,723
West Eyreton - per property	Provn/Avail	Rating unit	47	552.60	555.90	26,127
Oxford Township	Provn/Avail	Sep used/inhab	849	377.70	423.30	359,382
Oxford Township - restricted unit rate	Provn/Avail	Unit of water	68	151.08	169.32	11,514
Oxford Rural Water No 1	Provn/Avail	Unit of water	1,485	173.80	208.10	309,029
Oxford Rural Water No 2	Provn/Avail	Unit of water	941	130.10	141.00	132,681
Mandeville	Provn/Avail	Unit of water	1,108	187.70	200.60	222,265
Ohoka - per unit	Provn/Avail	Unit of water	1,576	8.40	7.76	12,230
Ohoka - per property	Provn/Avail	Rating unit	91	436.51	403.05	36,678
Pegasus	Provn/Avail	Sep use/inhab	892	315.00	331.00	295,252
Pegasus - restricted unit rate	Provn/Avail	Unit of water	-	126.00	132.40	-



Detailed Rating Schedule (continued)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2011/2012 Rate/Charge (GST at 15%)	2012/2013 Rate/Charge (GST at 15%)	2012/2013 \$
WATER RATES continued						
Poyntzs Road – per unit	Provn/Avail	Unit of water	460	21.00	23.00	10,580
Poyntzs Road – per property	Provn/Avail	Rating unit	76	391.00	419.00	31,844
Garrymere - per unit	Provn/Avail	Unit of water	505	17.53	19.16	9,676
Garrymere - per property	Provn/Avail	Rating unit	30	885.42	967.76	29,033
TOTAL						5,637,979
WAIMAKARIRI WATER RACE RATES						
Water Race - per hectare	Provn/Avail	Area of land	41,955	4.82	5.25	220,264
Water Race - uniform annual charge over .4046 ha	Provn/Avail	Rating unit	1,377	68.00	74.00	101,898
Water Race - less than .4046	Provn/Avail	Rating unit	78	63.00	69.00	5,382
Water Race Special Rate	Provn/Avail	Rating unit	6	68.00	74.00	444
TOTAL WATER RACE RATES						327,988
TOTAL WATER RATES						5,965,966
SEWER RATES						
Eastern Districts 1-4 pans, 100%	Provn/Avail	WC or urinals	12,670	486.20	507.50	6,429,954
Eastern Districts 5-8 pans, 90%	Provn/Avail	WC or urinals	400	437.58	454.23	181,692
Eastern Districts 9-12 pans, 75%	Provn/Avail	WC or urinals	290	364.65	378.53	109,774
Eastern Districts, 13-16 pans, 65%	Provn/Avail	WC or urinals	163	316.03	328.06	53,474
Eastern Districts, 16+ pans, 50%	Provn/Avail	WC or urinals	756	243.10	252.35	190,777
Swannanoa	Provn/Avail	Rating unit	29	1,268.80	605.10	17,548
Mandeville	Provn/Avail	Rating unit	81	634.00	605.10	49,013
Loburn Lea	Provn/Avail	Rating unit	38	1,275.30	1,561.70	59,345
Oxford - Uniform operating	Situation	Rating unit	759	608.00	684.00	519,156
- Loan Rate Uniform Charge	Situation	Rating unit	198	216.05	216.05	42,778
- Loan Rate Valuation	Situation	Land value	18,422,750	0.0014406	0.0011868	21,864
Fernside	Provn/Avail	Rating unit	21	1,559.10	1,630.70	34,245
Ohoka Meadows	Provn/Avail	Rating unit	51	865.90	605.10	30,860

RATING CHARGES ...

Detailed Rating Schedule (continued)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2011/2012 Rate/Charge (GST at 15%)	2012/2013 Rate/Charge (GST at 15%)	2012/2013 \$
SEWER RATES (continued)						
Southbrook Services Extension Stage 1 Loan Rates						
- Fixed Charge per rating unit	Situation	Rating Unit	25	826.40	826.40	20,660
- Rate in the dollar on land area	Situation	Area of Land	25	5,561.32	5,561.32	138,261
TOTAL SEWER						7,899,399
URBAN DRAINAGE RATES						
Kaiapoi	Situation	Land value	624,328,500	0.001640	0.001942	1,212,384
Kaiapoi - Alexander Lane	Situation	Rating unit	8	120.00	120.00	960
Rangiora	Situation	Land value	828,712,900	0.0009771	0.0011891	985,423
Coastal Urban	Situation	Land value	237,587,850	0.0007868	0.0010508	249,657
Oxford	Situation	Land value	71,757,500	0.0011949	0.0011880	85,248
Pegasus	Situation	Land value	162,075,000	0.0010916	0.0013226	214,360
TOTAL URBAN DRAINAGE						2,748,032
RURAL DRAINAGE RATES						
Ohoka – per property	Situation	Rating unit	582	33.00	41.00	23,862
Ohoka - land value	Situation	Land value	237,323,000	0.0003134	0.0003964	94,075
Loburn Lea	Situation	Land value	7,505,000	0.0022577	0.0027166	20,388
Oxford - per property	Situation	Rating unit	368	18.00	19.80	7,286
Oxford - land value	Situation	Land value	142,413,600	0.0001360	0.0001496	21,305



Detailed Rating Schedule (continued)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2011/2012 Rate/Charge (GST at 15%)	2012/2013 Rate/Charge (GST at 15%)	2012/2013 \$
RURAL DRAINAGE RATES continued						
Clarkville - per property	Situation	Rating unit	187	82.00	89.00	16,643
Clarkville - per hectare	Situation	Area of Land	772	19.47	21.50	16,607
Waimakariri Coastal Rural (formerly Rangiora No 1) per property	Situation	Rating unit	517	28.00	31.00	16,027
Waimakariri Coastal Rural (formerly Rangiora No 1) per hectare	Situation	Area of Land	4,427	12.66	14.11	62,466
Waimakariri Central (formerly Rangiora No 2) - per property	Situation	Rating unit	919	18.00	20.00	18,380
Waimakariri Central (formerly Rangiora No 2) - land value	Situation	Land value	321,473,000	0.0001506	0.0001699	54,618
Cust per hectare	Situation	Area of Land	510	5.13	6.19	3,155
TOTAL RURAL DRAINAGE						354,812
TOTAL RATES (INCLUDING GST @ 15%)						45,017,672
						5,871,870
RATES PER PROSPECTIVE INCOME STATEMENT						39,145,802
LUMP SUM OPTIONS AND OTHER RATE CHARGES						
Early repayment on Oxford Sewer Loan						
- Fixed Lump Sum Contribution	Situation	Rating Unit		1,065.72	873.98	
- Variable Lump Sum Contribution	Situation	Land Value		0.01332	0.011006	
Southbrook Services Extension Stage 1 Lump Sum Contribution						
- Fixed Charge per rating unit	Situation	Rating Unit		6,817.49	5,848.85	
- Rate in the dollar on land area	Situation	Area of Land		42,195.97	39,025.82	

RATES AND FEES...

Rate Samples by Area

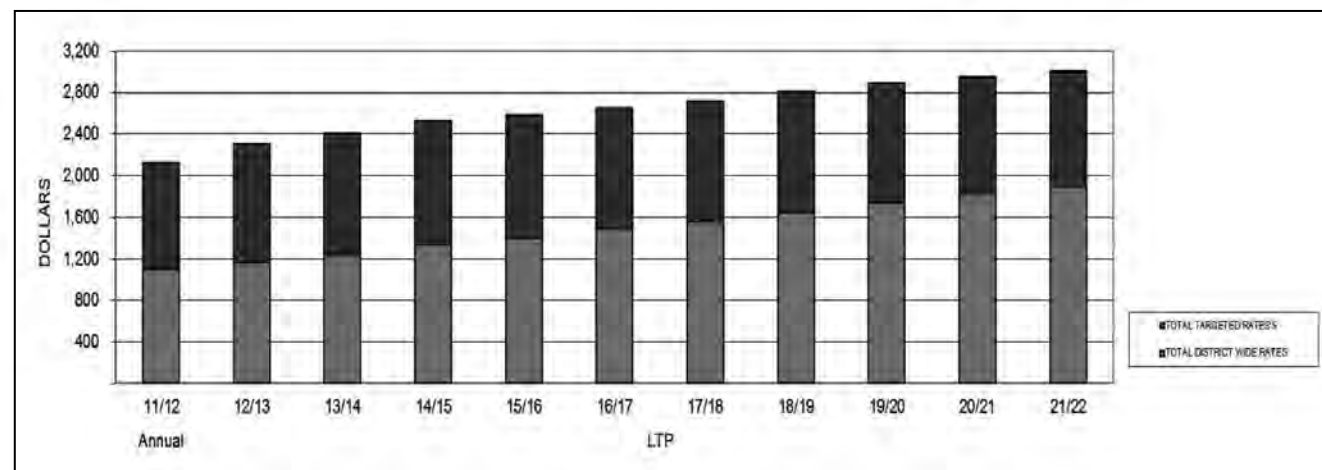
Changes to rates vary widely across the District, according to the “bundle” of Council services available to a particular area, and as a result of changes in the 2008 revision of property values being uneven across the District.

The graphs and tables following show proposed rates for the average property (land and capital value) for the next 10 years. All dollar values have been adjusted to include inflation. The dark portion of the bars in the graphs indicate District wide rates, and the light portion, targeted rates.

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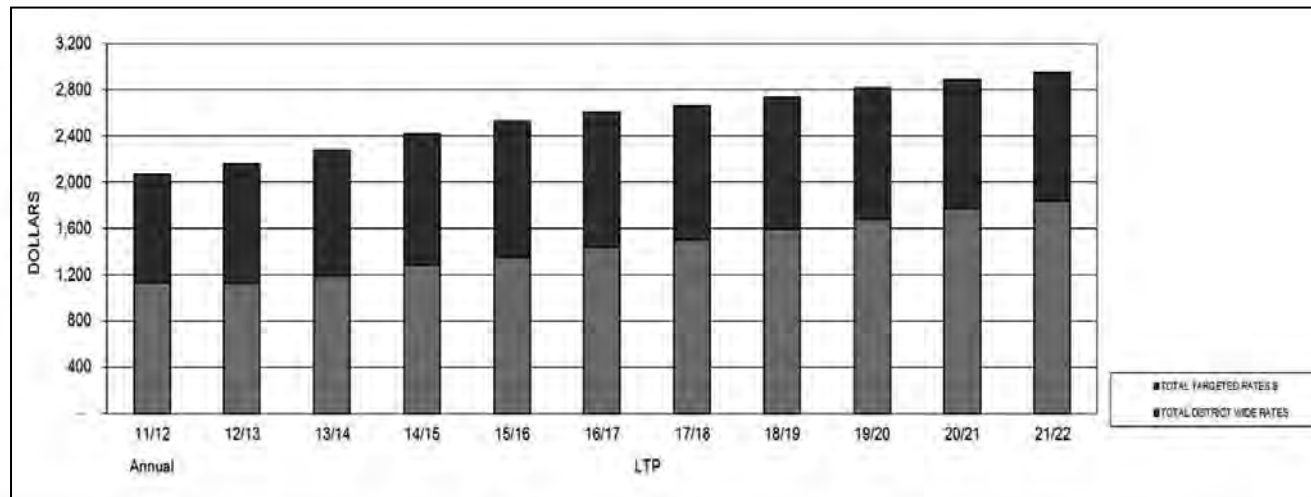
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RANGIORA URBAN RATES



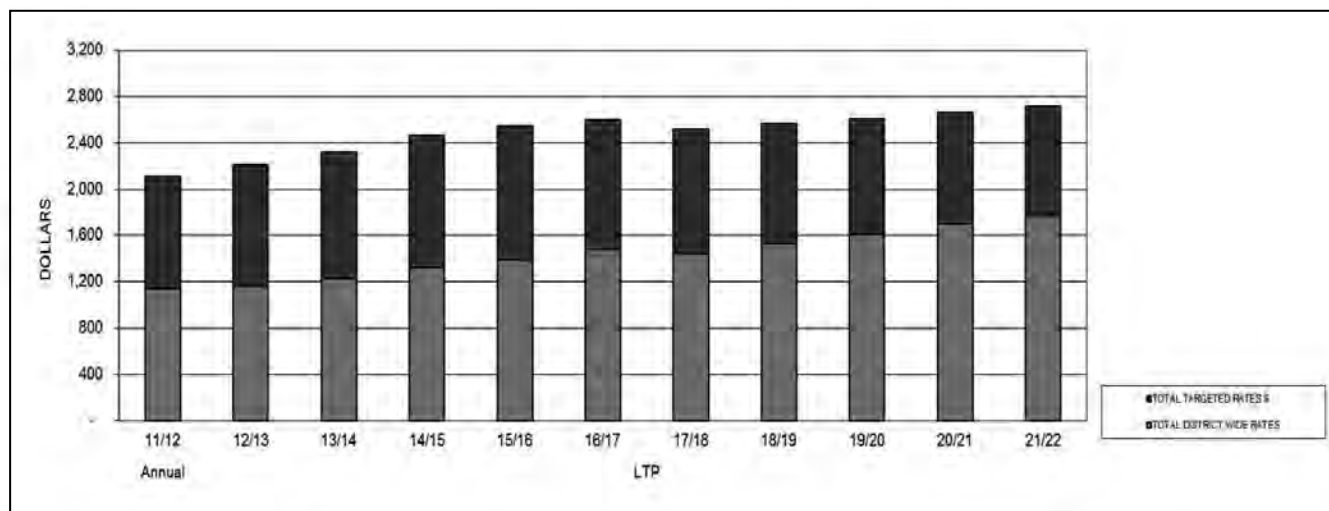
RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	124,000	124,000	124,000	124,000	124,000	124,000	124,000	124,000	124,000	124,000	124,000
AVERAGE VALUATION \$Capital	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000
General Rates	112	211	198	231	230	273	288	308	317	321	320
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	310	313	346	354	369	381	412	427	447	479	495
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	338	348	388	418	414	418	425	433	460	477	494
TOTAL DISTRICT WIDE RATES	1,103	1,164	1,235	1,332	1,402	1,486	1,556	1,651	1,736	1,829	1,900
TOTAL DISTRICT WIDE RATE MOVEMENT	11.5%	5.5%	6.1%	7.8%	5.2%	6.1%	4.7%	6.1%	5.1%	5.4%	3.9%
TARGETED RATES											
Water (unrestricted supply)	323	397	419	412	415	408	392	397	390	385	388
Sewerage	486	508	523	540	511	485	506	483	484	451	431
Refuse	74	74	76	76	76	78	80	82	83	85	86
Drainage	121	147	138	148	169	172	174	176	178	180	183
Rural Fire	1	1	1	1	1	1	1	1	1	1	1
Community Board	11	14	15	15	15	16	16	16	17	18	18
Rural Animal Control	-	-	-	-	-	-	-	-	-	-	-
Dudley Park Pool Area	-	-	-	-	-	-	-	-	-	-	-
TOTAL TARGETED RATES \$	1,015	1,141	1,172	1,192	1,188	1,160	1,168	1,154	1,153	1,121	1,107
TARGETED RATE MOVEMENT %	11.1%	12.4%	2.7%	1.7%	-0.4%	-2.4%	0.7%	-1.2%	-0.1%	-2.8%	-1.2%
TOTAL RATES \$	2,119	2,305	2,407	2,524	2,590	2,646	2,724	2,806	2,889	2,950	3,007
TOTAL RATE MOVEMENT %	11.3%	8.8%	4.4%	4.8%	2.6%	2.2%	3.0%	3.0%	3.0%	2.1%	1.9%

KAIAPOI URBAN RATES



RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
AVERAGE VALUATION \$Capital	305,000	305,000	305,000	305,000	305,000	305,000	305,000	305,000	305,000	305,000	305,000
General Rates	122	195	179	213	211	254	268	288	297	300	298
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	326	288	319	326	340	351	380	393	411	441	455
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	338	348	388	418	414	418	425	433	460	477	494
TOTAL DISTRICT WIDE RATES	1,130	1,124	1,191	1,286	1,354	1,438	1,504	1,597	1,680	1,770	1,839
TOTAL DISTRICT WIDE RATE MOVEMENT	11.2%	-0.5%	6.0%	8.0%	5.2%	6.2%	4.6%	6.2%	5.2%	5.4%	3.9%
TARGETED RATES											
Water (unrestricted supply)	133	161	167	169	177	187	183	184	188	202	212
Sewerage	486	508	523	540	511	485	506	483	484	451	431
Refuse	74	74	76	76	76	78	80	82	83	85	86
Drainage	230	272	300	331	386	398	368	362	360	358	356
Rural Fire	1	1	1	1	1	1	1	1	1	1	1
Community Board	17	20	21	21	21	21	22	22	23	23	23
Rural Animal Control	-	-	-	-	-	-	-	-	-	-	-
TOTAL TARGETED RATES \$	940	1,036	1,087	1,139	1,173	1,170	1,160	1,135	1,138	1,119	1,109
TARGETED RATE MOVEMENT %	9.0%	10.2%	5.0%	4.8%	3.0%	-0.3%	-0.9%	-2.2%	0.3%	-1.7%	-0.9%
TOTAL RATES \$	2,070	2,160	2,278	2,425	2,527	2,608	2,664	2,732	2,818	2,889	2,948
TOTAL RATE MOVEMENT %	10.2%	4.3%	5.5%	6.5%	4.2%	3.2%	2.1%	2.6%	3.1%	2.5%	2.0%

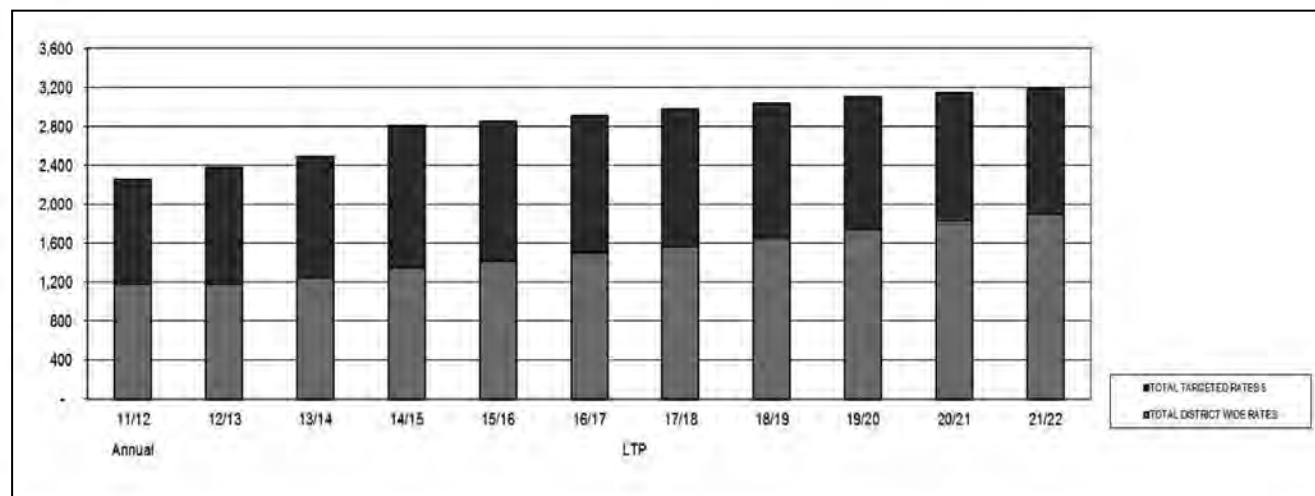
WOODEND URBAN RATES



RATES	Annual	LTP									
	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	145,000	145,000	145,000	145,000	145,000	145,000	145,000	145,000	145,000	145,000	145,000
AVERAGE VALUATION \$Capital	334,000	334,000	334,000	334,000	334,000	334,000	334,000	334,000	334,000	334,000	334,000
General Rates	125	208	193	228	227	269	176	193	199	200	196
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	332	308	341	349	364	376	407	421	441	473	488
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	338	348	388	418	414	418	425	433	460	477	494
TOTAL DISTRICT WIDE RATES	1,138	1,157	1,227	1,324	1,393	1,476	1,438	1,531	1,611	1,702	1,769
TOTAL DISTRICT WIDE RATE MOVEMENT	11.2%	1.6%	6.1%	7.9%	5.2%	6.1%	-2.7%	6.4%	5.3%	5.6%	3.9%
TARGETED RATES											
Water (unrestricted supply)	286	305	275	291	300	302	268	253	222	216	218
Sewerage	486	508	523	540	511	485	506	483	484	451	431
Refuse	74	74	76	76	76	78	80	82	83	85	86
Drainage	114	152	200	215	243	236	205	195	188	188	191
Rural Fire	1	1	1	1	1	1	1	1	1	1	1
Community Board	11	17	18	18	18	19	19	20	20	21	22
Rural Animal Control	-	-	-	-	-	-	-	-	-	-	-
TOTAL TARGETED RATES \$	972	1,057	1,093	1,142	1,150	1,121	1,079	1,035	998	963	949
TARGETED RATE MOVEMENT %	1.4%	8.7%	3.4%	4.5%	0.7%	-2.5%	-3.8%	-4.1%	-3.5%	-3.6%	-1.4%
TOTAL RATES \$	2,110	2,214	2,320	2,466	2,543	2,599	2,517	2,566	2,610	2,665	2,718
TOTAL RATE MOVEMENT %	6.5%	4.9%	4.8%	6.3%	3.1%	2.2%	-3.1%	1.9%	1.7%	2.1%	2.0%

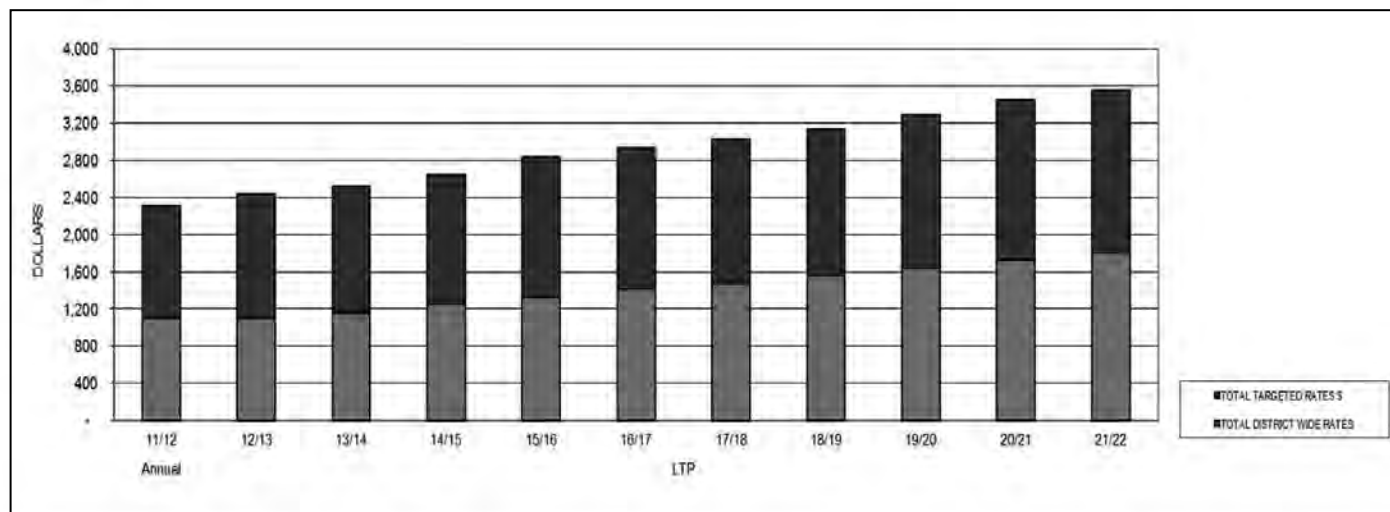
RATES AND FEES ...

PEGASUS URBAN RATES



RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000
AVERAGE VALUATION \$Capital	298,000	298,000	298,000	298,000	298,000	298,000	298,000	298,000	298,000	298,000	298,000
General Rates	135	182	176	210	208	250	264	284	292	296	294
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	347	283	313	321	335	345	373	386	404	433	448
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	349	406	447	487	484	488	495	504	531	549	566
TOTAL DISTRICT WIDE RATES	1,175	1,175	1,241	1,347	1,414	1,498	1,564	1,657	1,740	1,830	1,899
TOTAL DISTRICT WIDE RATE MOVEMENT	11.0%	0.0%	5.6%	8.5%	5.0%	6.0%	4.4%	6.0%	5.0%	5.2%	3.8%
TARGETED RATES											
Water	315	331	316	317	318	319	321	322	323	324	324
Sewerage	486	508	523	540	511	485	506	483	484	451	431
Refuse	74	74	76	76	76	78	80	82	83	85	86
Drainage	175	212	258	440	444	438	416	396	379	366	355
Pegasus Services charge	11	59	59	69	70	70	70	71	71	72	72
Rural Fire	1	1	1	1	1	1	1	1	1	1	1
Community Board	12	17	17	18	18	19	19	20	20	21	21
Rural Animal Control	-	-	-	-	-	-	-	-	-	-	-
TOTAL TARGETED RATES \$	1,074	1,201	1,250	1,462	1,438	1,410	1,412	1,374	1,362	1,320	1,291
TARGETED RATE MOVEMENT %	9.5%	11.8%	4.0%	17.0%	-1.6%	-2.0%	0.2%	-2.7%	-0.9%	-3.1%	-2.2%
TOTAL RATES \$	2,249	2,376	2,491	2,808	2,852	2,908	2,976	3,032	3,101	3,150	3,190
TOTAL RATE MOVEMENT %	10.3%	5.7%	4.8%	12.7%	1.5%	2.0%	2.4%	1.9%	2.3%	1.6%	1.3%

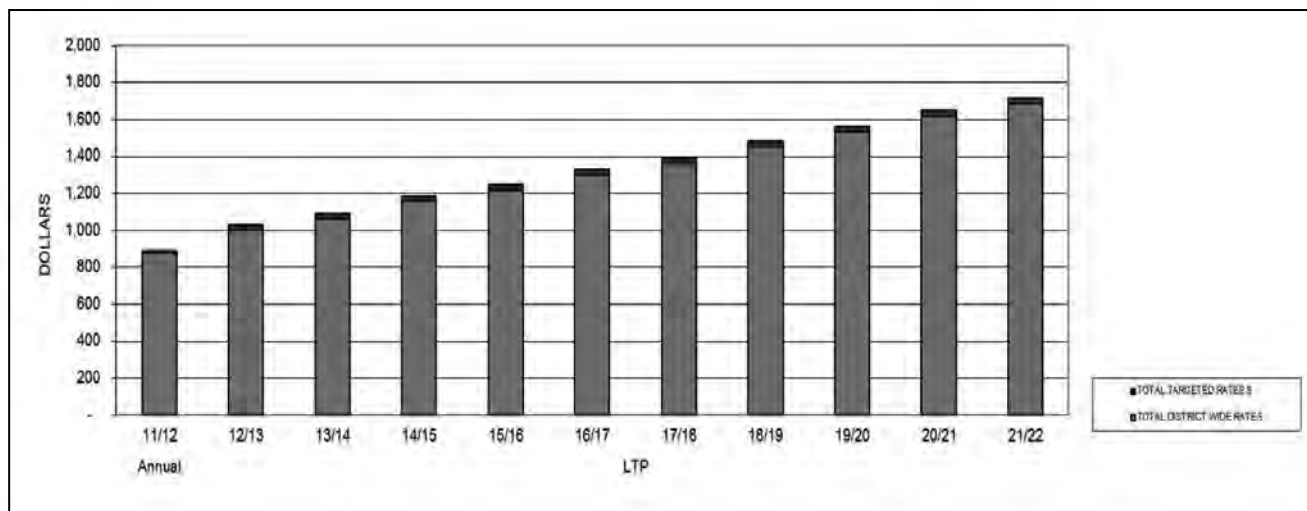
OXFORD URBAN RATES



RATES	Annual	LTP									
	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	122,000	122,000	122,000	122,000	122,000	122,000	122,000	122,000	122,000	122,000	122,000
AVERAGE VALUATION \$Capital	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000
General Rates	111	185	168	202	199	242	255	275	283	286	284
Earthquake Recovery Rate	80	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	308	272	301	308	321	331	358	371	388	416	430
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	338	348	388	418	414	418	425	433	460	477	494
TOTAL DISTRICT WIDE RATES	1,100	1,098	1,162	1,257	1,322	1,406	1,470	1,562	1,643	1,731	1,799
TOTAL DISTRICT WIDE RATE MOVEMENT	11.6%	-0.2%	5.8%	8.1%	5.2%	6.3%	4.5%	6.3%	5.2%	5.4%	3.9%
TARGETED RATES											
Water (unrestricted supply)	378	423	411	412	407	406	407	408	408	418	430
Sewerage	608	684	720	747	858	867	881	896	964	1,017	1,043
Refuse	74	74	76	76	76	78	80	82	83	85	86
Drainage	146	145	144	144	160	168	179	180	180	182	183
Rural Fire	1	1	1	1	1	1	1	1	1	1	1
Ward Advisory Board	3	8	8	9	9	9	9	9	10	10	10
Rural Animal Control	-	-	-	-	-	-	-	-	-	-	-
TOTAL TARGETED RATES \$	1,208	1,335	1,360	1,388	1,510	1,529	1,556	1,575	1,646	1,713	1,753
TARGETED RATE MOVEMENT %	4.3%	10.6%	1.8%	2.1%	8.8%	1.2%	1.8%	1.2%	4.5%	4.1%	2.4%
TOTAL RATES \$	2,308	2,433	2,522	2,645	2,832	2,935	3,026	3,137	3,288	3,444	3,552
TOTAL RATE MOVEMENT %	7.6%	5.4%	3.6%	4.9%	7.1%	3.6%	3.1%	3.7%	4.8%	4.7%	3.1%

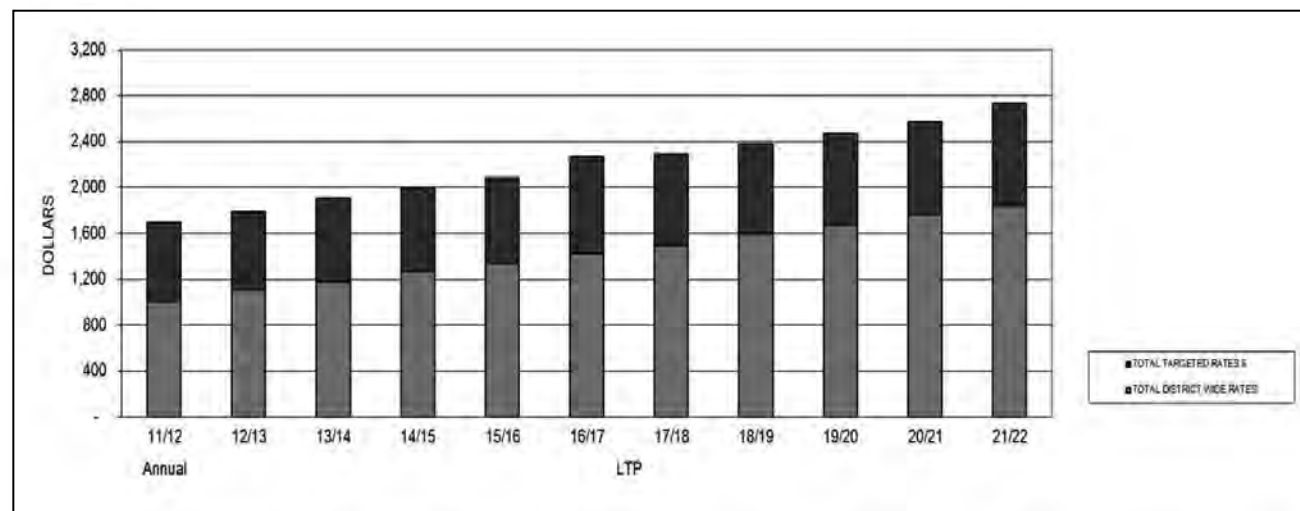
RATES AND FEES ...

ASHLEY/SEFTON RATES



RATES	Annual	LTP									
	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000
AVERAGE VALUATION \$Capital	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
General Rates	95	171	153	186	182	225	237	256	264	267	264
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	160	250	276	283	295	304	328	340	355	381	394
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	878	1,003	1,063	1,157	1,221	1,303	1,363	1,454	1,532	1,619	1,684
TOTAL DISTRICT WIDE RATE MOVEMENT	14.9%	14.3%	6.0%	8.8%	5.5%	6.8%	4.6%	6.7%	5.4%	5.6%	4.1%
TARGETED RATES											
Water	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Rural Fire	5	9	10	10	10	10	10	10	10	10	10
Community Board	7	17	17	17	18	18	19	19	20	21	21
Rural Animal Control	1	2	2	2	2	2	2	2	2	2	2
TOTAL TARGETED RATES \$	13	28	29	29	30	30	31	31	32	33	33
TARGETED RATE MOVEMENT %	1.5%	111.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL RATES \$	891	1,031	1,092	1,186	1,250	1,333	1,393	1,484	1,564	1,652	1,717
TOTAL RATE MOVEMENT %	14.7%	15.7%	6.0%	8.6%	5.4%	6.8%	4.5%	6.6%	5.4%	5.6%	4.0%

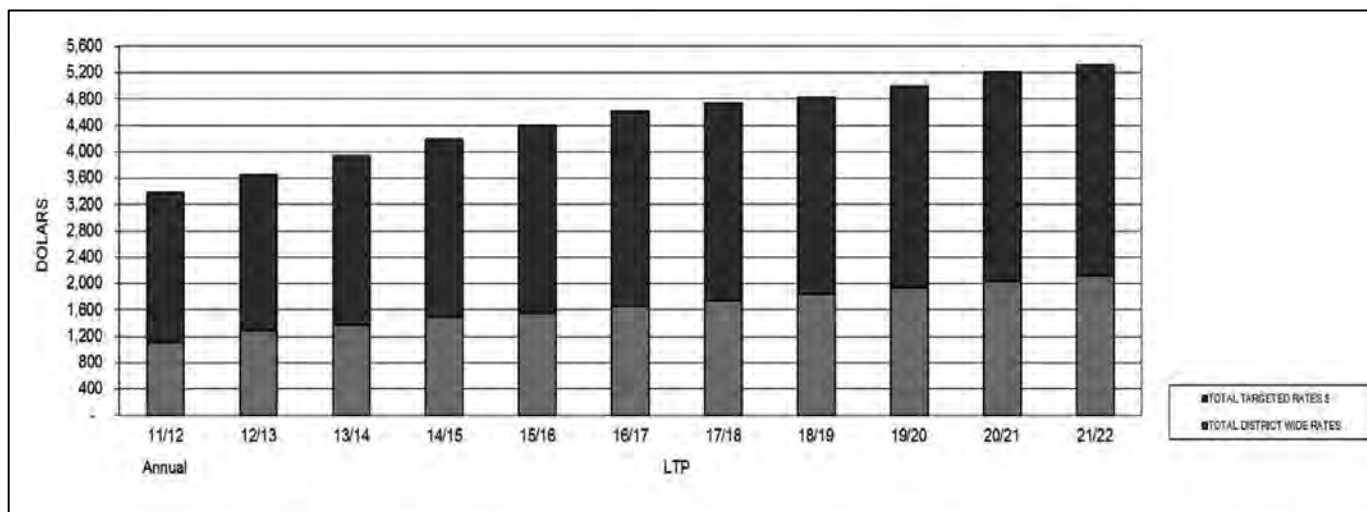
CUST RATES



RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	172,000	172,000	172,000	172,000	172,000	172,000	172,000	172,000	172,000	172,000	172,000
AVERAGE VALUATION \$Capital	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000
General Rates	143	211	196	231	230	273	288	308	317	321	320
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	238	313	346	354	369	381	412	427	447	479	495
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	1,004	1,106	1,176	1,273	1,343	1,428	1,498	1,593	1,877	1,771	1,841
TOTAL DISTRICT WIDE RATE MOVEMENT	13.1%	10.2%	6.4%	8.3%	5.4%	6.4%	4.9%	6.4%	5.3%	5.6%	4.0%
TARGETED RATES											
Water	611	596	644	640	654	755	701	694	701	702	799
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	74	74	76	76	76	78	80	82	83	85	86
Drainage	-	-	-	-	-	-	-	-	-	-	-
Rural Fire	1	1	1	1	1	1	1	1	1	1	1
Community Board	4	8	9	9	9	9	9	10	10	10	10
Rural Animal Control	2	3	3	3	3	3	3	3	3	3	3
TOTAL TARGETED RATES \$	691	682	732	729	743	846	793	790	798	800	900
TARGETED RATE MOVEMENT %	11.4%	-1.4%	7.4%	-0.4%	1.9%	13.8%	-6.2%	-0.4%	1.1%	0.3%	12.4%
TOTAL RATES \$	1,695	1,788	1,909	2,003	2,086	2,274	2,291	2,383	2,476	2,571	2,741
TOTAL RATE MOVEMENT %	12.4%	5.5%	6.8%	4.9%	4.2%	9.0%	0.7%	4.0%	3.9%	3.8%	6.6%

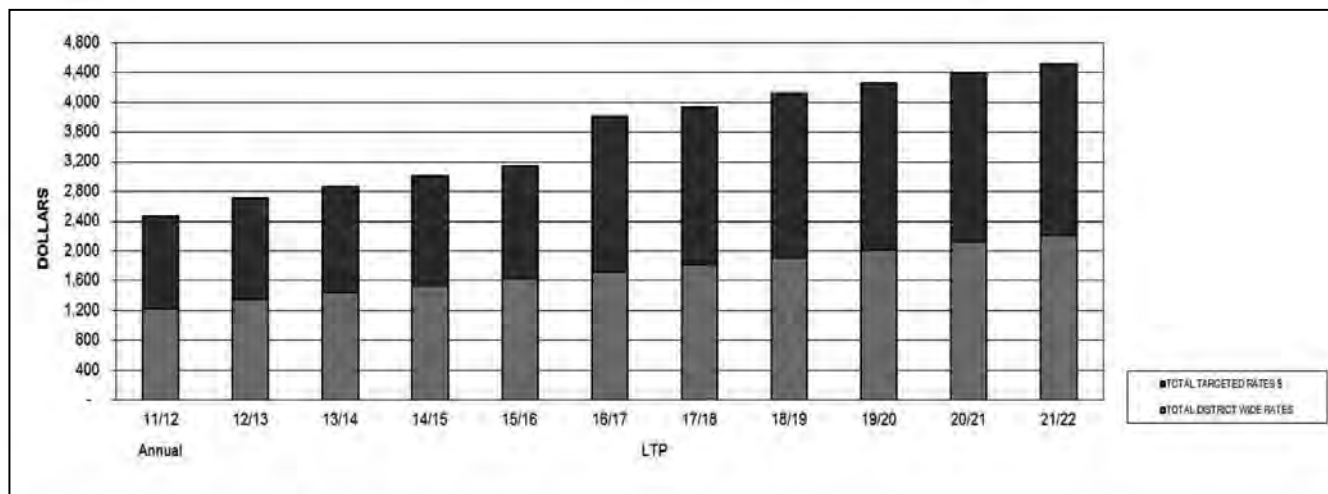
RATES AND FEES ...

FERN SIDE RATES



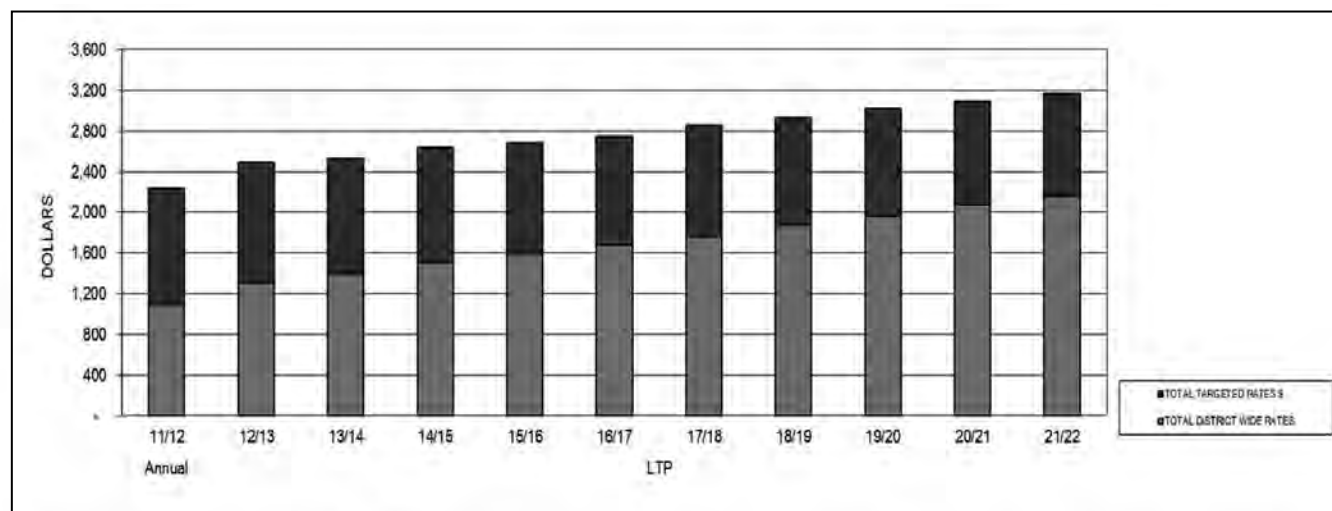
RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	234,500	234,500	234,500	234,500	234,500	234,500	234,500	234,500	234,500	234,500	234,500
AVERAGE VALUATION \$Capital	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
General Rates	182	281	274	311	315	357	378	400	412	418	420
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	302	424	469	481	503	519	561	582	609	653	675
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	1,107	1,287	1,377	1,480	1,562	1,650	1,737	1,840	1,934	2,042	2,121
TOTAL DISTRICT WIDE RATE MOVEMENT	11.6%	16.3%	7.0%	7.5%	5.5%	5.7%	5.2%	5.9%	5.1%	5.5%	3.9%
TARGETED RATES											
Water (2 units)	556	561	552	559	694	719	658	632	613	598	620
Sewerage	1,559	1,631	1,825	1,969	1,971	2,060	2,155	2,159	2,258	2,370	2,383
Refuse	74	74	76	76	76	78	80	82	83	85	86
Drainage	53	60	57	58	59	61	63	64	65	67	68
Rural Fire	12	18	20	19	19	19	19	20	20	20	20
Community Board	17	19	19	19	20	21	21	21	22	23	23
Rural Animal Control	3	4	4	4	3	4	4	4	4	4	4
TOTAL TARGETED RATES \$	2,275	2,366	2,552	2,704	2,842	2,962	2,999	2,981	3,065	3,166	3,204
TARGETED RATE MOVEMENT %	8.1%	4.0%	7.9%	6.0%	5.1%	4.2%	1.2%	-0.6%	2.8%	3.3%	1.2%
TOTAL RATES \$	3,381	3,653	3,929	4,184	4,404	4,612	4,735	4,821	5,000	5,208	5,326
TOTAL RATE MOVEMENT %	9.2%	8.0%	7.6%	6.5%	5.2%	4.7%	2.7%	1.8%	3.7%	4.2%	2.3%

GARRYMERE RATES



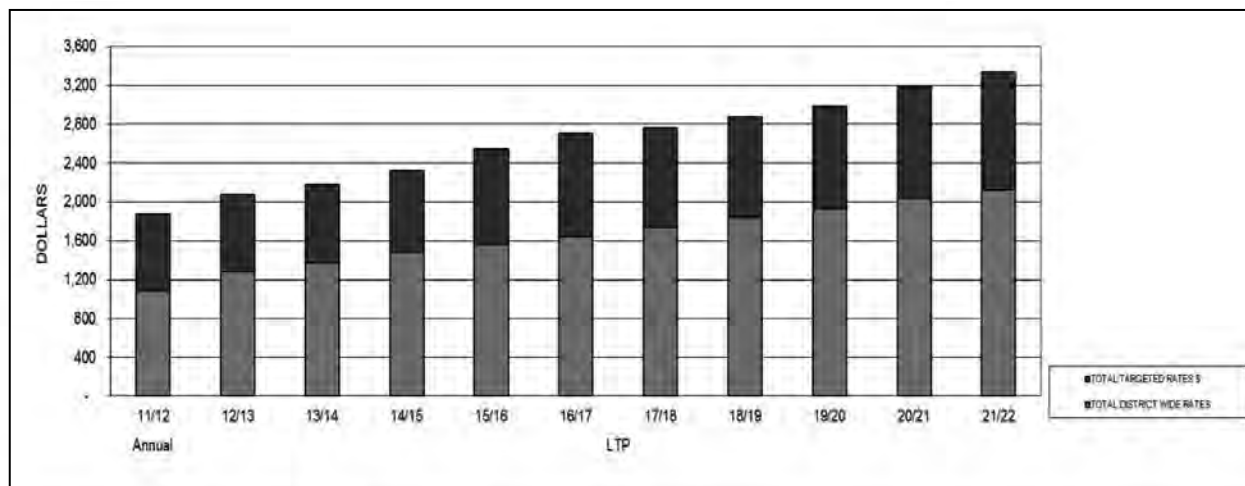
RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000	307,000
AVERAGE VALUATION \$Capital	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000
General Rates	229	303	298	335	342	383	406	428	442	448	451
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	377	458	508	521	544	562	608	630	659	708	731
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	1,229	1,343	1,440	1,544	1,630	1,719	1,812	1,916	2,014	2,127	2,208
TOTAL DISTRICT WIDE RATE MOVEMENT	10.7%	9.3%	7.2%	7.2%	5.5%	5.5%	5.4%	5.7%	5.1%	5.6%	3.9%
TARGETED RATES											
Water (Property charge)	685	968	1,012	1,042	1,076	1,498	1,517	1,574	1,597	1,624	1,651
Water (Unit charge - 19 units)	333	364	381	392	405	564	571	592	601	611	621
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Rural Fire	16	19	22	21	21	21	21	21	21	22	22
Community Board	7	9	9	9	10	10	10	10	11	11	11
Rural Animal Control	4	4	4	4	4	4	4	4	4	4	4
TOTAL TARGETED RATES \$	1,246	1,364	1,428	1,468	1,516	2,096	2,123	2,202	2,234	2,272	2,310
TARGETED RATE MOVEMENT %	11.5%	9.5%	4.7%	2.8%	3.3%	38.3%	1.3%	3.7%	1.4%	1.7%	1.7%
TOTAL RATES \$	2,474	2,707	2,868	3,012	3,146	3,815	3,934	4,118	4,248	4,399	4,518
TOTAL RATE MOVEMENT %	11.1%	9.4%	5.9%	5.0%	4.4%	21.3%	3.1%	4.7%	3.2%	3.5%	2.7%

MANDEVILLE RATES



RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
AVERAGE VALUATION \$Capital	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000
General Rates	176	290	283	320	326	367	389	411	424	430	432
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	292	438	484	497	519	536	580	601	629	675	697
Libraries	117	128	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	1,091	1,310	1,401	1,505	1,589	1,677	1,767	1,870	1,966	2,076	2,155
TOTAL DISTRICT WIDE RATE MOVEMENT	11.8%	20.1%	7.0%	7.4%	5.5%	5.6%	5.3%	5.8%	5.2%	5.6%	3.8%
TARGETED RATES											
Water (2 units)	375	401	426	417	404	402	396	382	376	373	379
Sewerage	634	608	523	540	511	485	506	483	484	451	431
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	104	130	132	136	139	141	143	144	146	148	150
Rural Fire	12	18	21	20	20	20	20	20	20	21	21
Community Board	17	19	19	19	20	21	21	22	22	23	24
Rural Animal Control	3	4	4	4	4	4	4	4	4	4	4
TOTAL TARGETED RATES \$	1,144	1,180	1,125	1,136	1,098	1,072	1,089	1,055	1,052	1,021	1,009
TARGETED RATE MOVEMENT %	6.2%	3.1%	-4.7%	0.9%	-3.3%	-2.3%	1.6%	-3.1%	-0.3%	-3.0%	-1.1%
TOTAL RATES \$	2,235	2,490	2,526	2,641	2,686	2,749	2,856	2,925	3,018	3,096	3,165
TOTAL RATE MOVEMENT %	8.9%	11.4%	1.5%	4.5%	1.7%	2.3%	3.9%	2.4%	3.2%	2.6%	2.2%

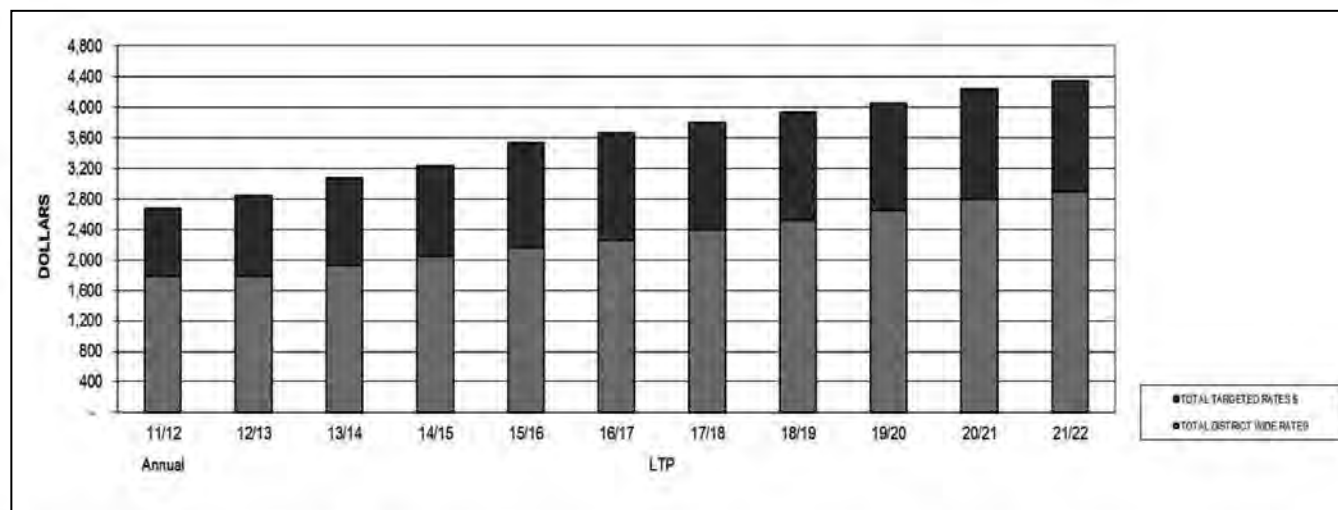
OHOKA RATES



RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	218,000	218,000	218,000	218,000	218,000	218,000	218,000	218,000	218,000	218,000	218,000
AVERAGE VALUATION \$Capital	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
General Rates	172	281	274	311	315	357	378	400	412	418	420
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	285	424	469	481	503	519	561	582	609	653	675
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	1,080	1,287	1,377	1,480	1,562	1,650	1,737	1,840	1,934	2,042	2,121
TOTAL DISTRICT WIDE RATE MOVEN	11.9%	19.2%	7.0%	7.5%	5.5%	5.7%	5.2%	5.9%	5.1%	5.5%	3.9%
TARGETED RATES											
Water (Property charge)	437	403	407	434	536	584	558	560	567	575	624
Water (Unit charge - 19 units)	160	147	151	160	198	216	206	207	210	213	231
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	85	86
Ohoka Recycling Service rate	70	70	72	72	72	74	76	78	79	81	82
Drainage	101	127	130	133	136	138	140	141	143	145	147
Rural Fire	12	18	20	19	19	19	19	20	20	20	20
Community Board	16	19	19	19	20	21	21	21	22	23	23
Rural Animal Control	2	4	4	4	3	4	4	4	4	4	4
TOTAL TARGETED RATES \$	797	787	802	840	984	1,056	1,023	1,030	1,044	1,144	1,217
TARGETED RATE MOVEMENT %	19.5%	-1.2%	1.9%	4.8%	17.0%	7.4%	-3.1%	0.6%	1.4%	9.7%	6.3%
TOTAL RATES \$	1,876	2,075	2,179	2,321	2,545	2,706	2,760	2,869	2,978	3,186	3,338
TOTAL RATE MOVEMENT %	15.0%	10.6%	5.1%	6.5%	9.7%	6.3%	2.0%	4.0%	3.8%	7.0%	4.8%

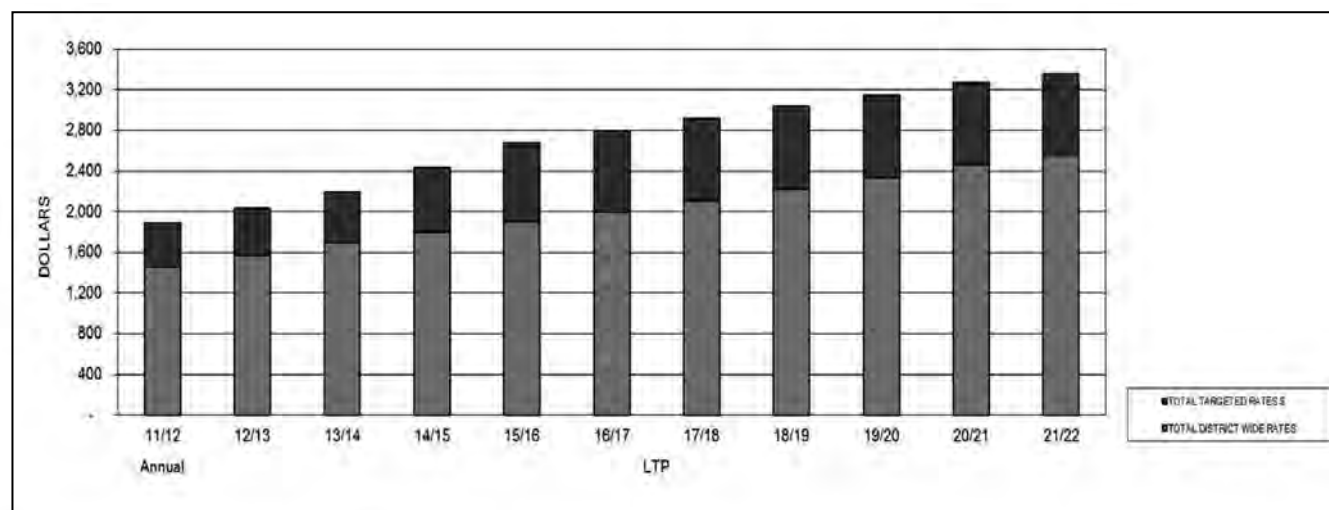
RATES AND FEES ...

OXFORD RURAL NO 1 RATES



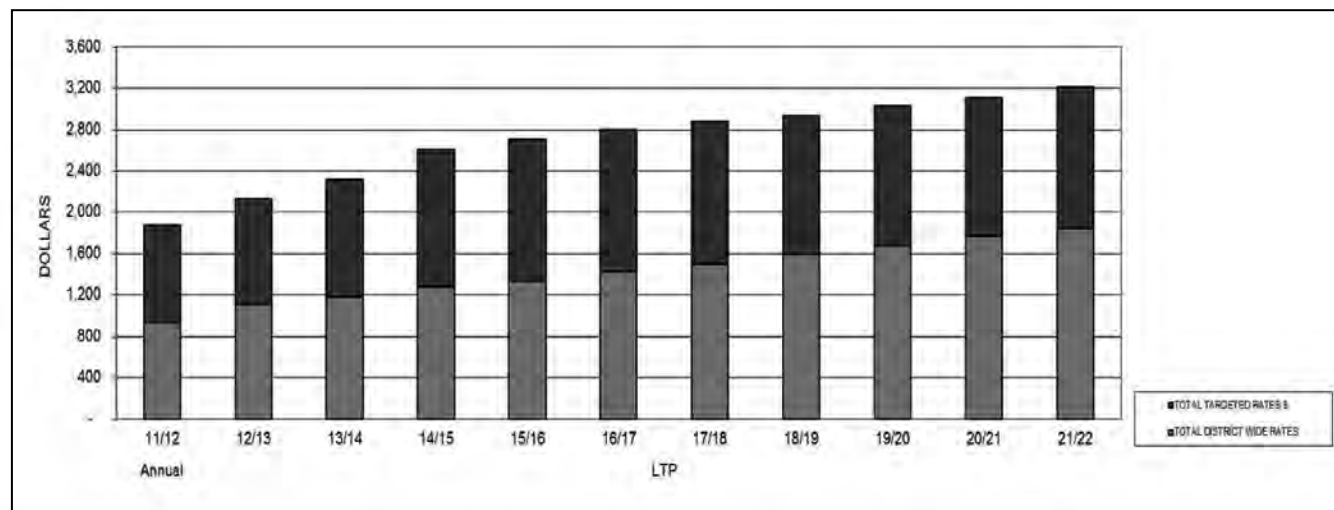
RATES	Annual	LTP									
	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000
AVERAGE VALUATION \$Capital	940,000	940,000	940,000	940,000	940,000	940,000	940,000	940,000	940,000	940,000	940,000
General Rates	441	475	486	530	549	588	624	652	672	683	693
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	720	730	808	830	869	897	971	1,007	1,054	1,132	1,170
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	1,784	1,787	1,928	2,048	2,162	2,259	2,393	2,517	2,639	2,786	2,889
TOTAL DISTRICT WIDE RATE MOVEMENT	7.3%	0.2%	7.9%	6.2%	5.5%	4.5%	5.9%	5.2%	4.9%	5.5%	3.7%
TARGETED RATES											
Water (Ave 4.8 units)	834	999	1,091	1,131	1,320	1,352	1,349	1,356	1,359	1,388	1,396
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Rural Fire	34	33	38	36	36	36	36	37	37	38	38
Community Board	14	10	10	11	11	11	11	11	12	12	12
Rural Animal Control	7	7	7	7	6	7	7	7	7	7	7
TOTAL TARGETED RATES \$	889	1,049	1,145	1,185	1,372	1,405	1,403	1,411	1,415	1,444	1,452
TARGETED RATE MOVEMENT %	7.4%	18.0%	9.2%	3.4%	15.8%	2.4%	-0.2%	0.5%	0.3%	2.1%	0.6%
TOTAL RATES \$	2,673	2,836	3,073	3,233	3,534	3,665	3,796	3,927	4,054	4,230	4,342
TOTAL RATE MOVEMENT %	7.4%	6.1%	8.4%	5.2%	9.3%	3.7%	3.6%	3.5%	3.2%	4.3%	2.6%

OXFORD RURAL NO 2 RATES



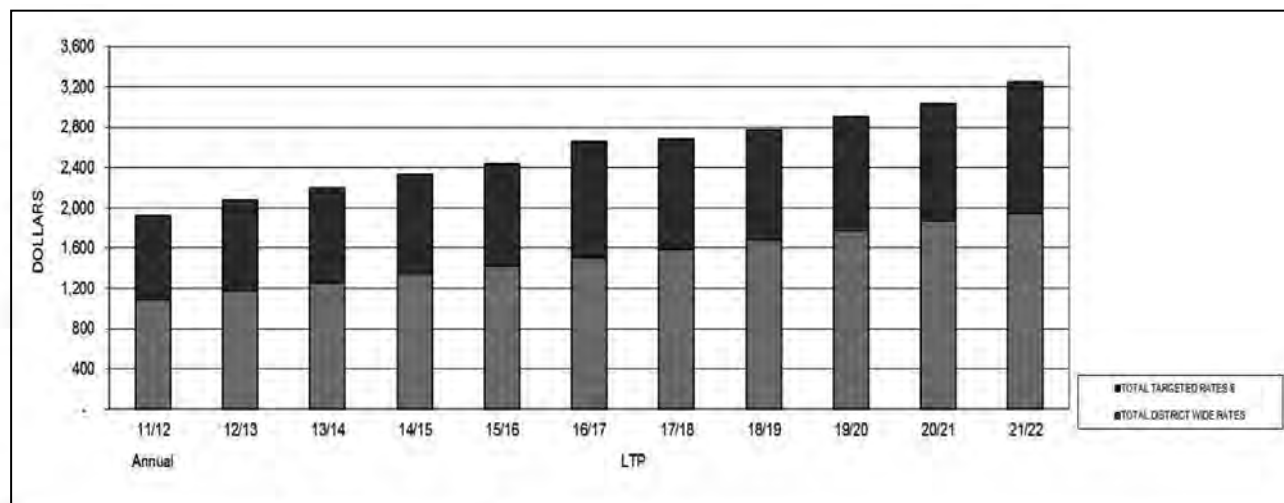
RATES	Annual	LTP									
	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	448,000	448,000	448,000	448,000	448,000	448,000	448,000	448,000	448,000	448,000	448,000
AVERAGE VALUATION \$Capital	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
General Rates	318	391	394	435	448	488	518	543	560	568	575
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	522	597	662	680	711	734	794	823	862	925	956
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	1,463	1,570	1,690	1,803	1,903	1,996	2,110	2,224	2,335	2,464	2,557
TOTAL DISTRICT WIDE RATE MOVEME	8.8%	7.3%	7.7%	6.7%	5.5%	4.9%	5.7%	5.4%	5.0%	5.5%	3.8%
TARGETED RATES											
Water (Ave 3 units)	390	423	461	592	731	758	769	766	764	757	755
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Rural Fire	24	26	30	29	29	29	29	29	29	30	30
Community Board	10	10	10	10	10	10	11	11	11	11	12
Rural Animal Control	5	6	6	6	5	6	6	6	6	6	6
TOTAL TARGETED RATES \$	429	465	507	636	774	802	815	812	811	804	803
TARGETED RATE MOVEMENT %	12.3%	8.4%	8.9%	25.6%	21.6%	3.6%	1.6%	-0.3%	-0.2%	-0.8%	-0.1%
TOTAL RATES \$	1,892	2,035	2,197	2,440	2,677	2,798	2,924	3,036	3,146	3,267	3,361
TOTAL RATE MOVEMENT %	9.6%	7.6%	7.9%	11.1%	9.7%	4.5%	4.5%	3.8%	3.6%	3.9%	2.9%

PINES & KAIRAKI RATES



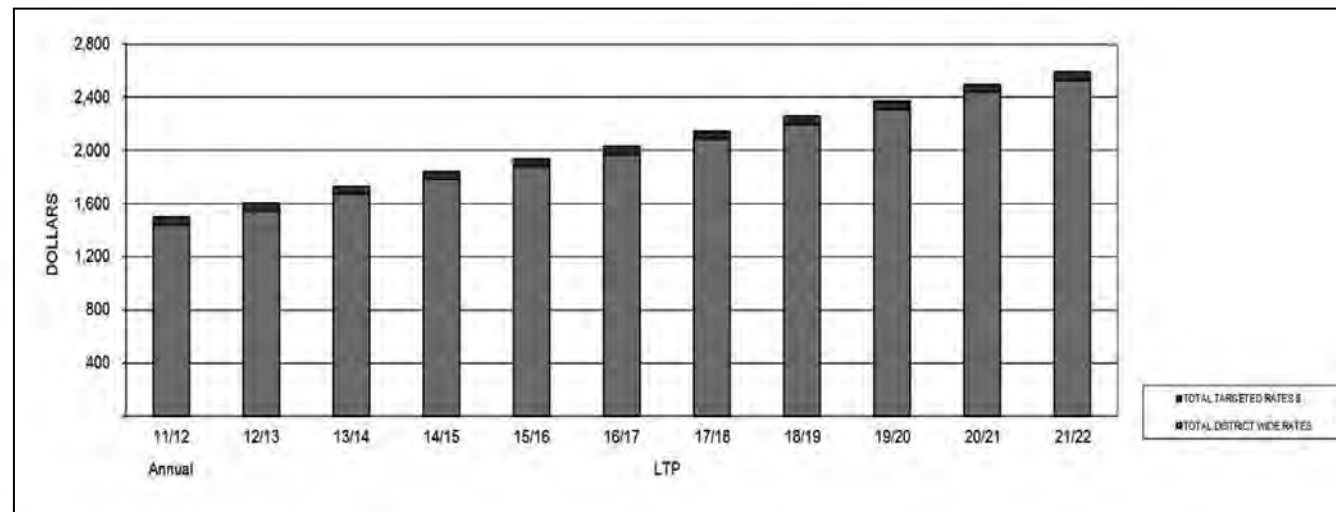
RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	128,000	128,000	128,000	128,000	128,000	128,000	128,000	128,000	128,000	128,000	128,000
AVERAGE VALUATION \$Capital	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000
General Rates	115	211	196	231	230	273	288	308	317	321	320
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	192	313	346	354	369	381	412	427	447	479	495
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	930	1,106	1,176	1,273	1,343	1,428	1,498	1,593	1,677	1,771	1,841
TOTAL DISTRICT WIDE RATE MOVEMENT	14.0%	19.0%	6.4%	8.3%	5.4%	6.4%	4.9%	6.4%	5.3%	5.6%	4.0%
TARGETED RATES											
Water	264	270	330	486	518	563	577	561	577	598	650
Sewerage	486	506	523	540	511	485	506	483	484	451	431
Refuse	74	74	76	76	76	78	80	82	83	85	86
Drainage	101	135	177	190	214	209	181	173	166	166	169
Rural Fire	7	12	14	13	13	13	13	13	13	14	14
Community Board	16	21	22	22	22	22	23	23	24	24	24
Rural Animal Control	2	3	3	3	3	3	3	3	3	3	3
TOTAL TARGETED RATES \$	950	1,022	1,144	1,330	1,358	1,371	1,382	1,338	1,350	1,341	1,377
TARGETED RATE MOVEMENT %	4.5%	7.6%	12.0%	16.3%	2.1%	1.0%	0.8%	-3.2%	0.9%	-0.7%	2.7%
TOTAL RATES \$	1,880	2,128	2,321	2,604	2,700	2,800	2,880	2,930	3,027	3,111	3,218
TOTAL RATE MOVEMENT %	9.0%	13.2%	9.1%	12.2%	3.7%	3.7%	2.9%	1.8%	3.3%	2.8%	3.4%

POYNTZS ROAD RATES



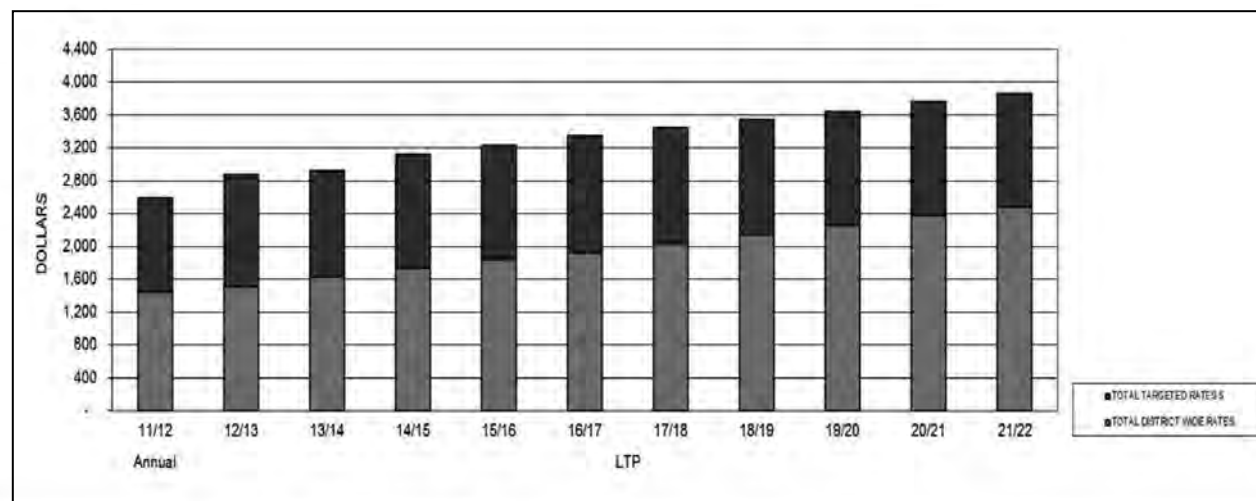
RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	222,000	222,000	222,000	222,000	222,000	222,000	222,000	222,000	222,000	222,000	222,000
AVERAGE VALUATION \$Capital	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
General Rates	174	237	225	261	262	304	321	342	353	357	357
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	289	354	392	402	419	433	468	485	507	544	562
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	1,086	1,173	1,251	1,351	1,425	1,511	1,587	1,685	1,773	1,872	1,945
TOTAL DISTRICT WIDE RATE MOVEMENT	11.8%	8.1%	6.7%	8.0%	5.4%	6.1%	5.0%	6.2%	5.3%	5.5%	3.9%
TARGETED RATES											
Water (Property charge)	811	419	435	451	466	535	503	504	515	526	590
Water (Unit charge - 20 units)	-	460	480	500	520	580	560	560	580	600	680
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Rural Fire	12	14	16	15	15	15	15	16	16	16	16
Ward Advisory Board	5	9	9	9	9	9	10	10	10	10	11
Rural Animal Control	3	3	3	3	3	3	3	3	3	3	3
TOTAL TARGETED RATES \$	831	905	943	978	1,013	1,142	1,081	1,083	1,124	1,155	1,300
TARGETED RATE MOVEMENT %	20.3%	8.9%	4.2%	3.7%	3.6%	12.7%	-4.5%	0.1%	2.8%	2.8%	12.6%
TOTAL RATES \$	1,916	2,078	2,194	2,330	2,438	2,653	2,678	2,777	2,897	3,027	3,245
TOTAL RATE MOVEMENT %	15.4%	8.4%	5.6%	6.2%	4.6%	8.8%	0.9%	3.7%	4.3%	4.5%	7.2%

RANGIORA RURAL RATES



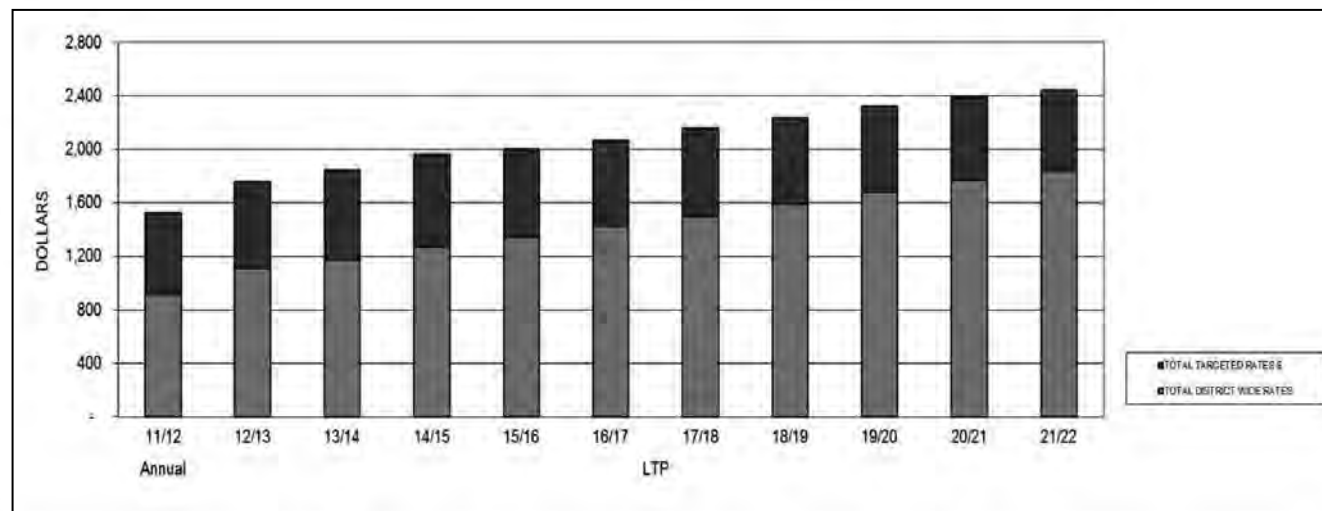
RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000
AVERAGE VALUATION \$Capital	734,000	734,000	734,000	734,000	734,000	734,000	734,000	734,000	734,000	734,000	734,000
General Rates	309	384	387	427	439	479	509	534	551	559	565
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	508	586	649	667	697	720	779	808	846	908	938
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	1,440	1,552	1,670	1,782	1,880	1,973	2,086	2,200	2,310	2,438	2,529
TOTAL DISTRICT WIDE RATE MOVEMENT	8.9%	7.8%	7.6%	6.7%	5.5%	5.0%	5.7%	5.5%	5.0%	5.5%	3.8%
TARGETED RATES											
Water	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Rural Fire	23	26	29	28	28	28	28	29	29	29	29
Community Board	31	20	21	21	21	23	23	24	24	25	26
Rural Animal Control	5	6	6	6	5	6	6	6	6	6	6
TOTAL TARGETED RATES \$	59	52	56	55	54	57	57	59	59	60	61
TARGETED RATE MOVEMENT %	7.0%	-12.4%	9.0%	-2.6%	-1.8%	5.6%	0.0%	3.0%	0.0%	3.0%	1.7%
TOTAL RATES \$	1,499	1,604	1,727	1,837	1,933	2,030	2,142	2,258	2,369	2,498	2,591
TOTAL RATE MOVEMENT %	8.9%	7.0%	7.7%	6.4%	5.2%	5.0%	5.5%	5.4%	4.9%	5.4%	3.7%

SUMMERHILL RATES



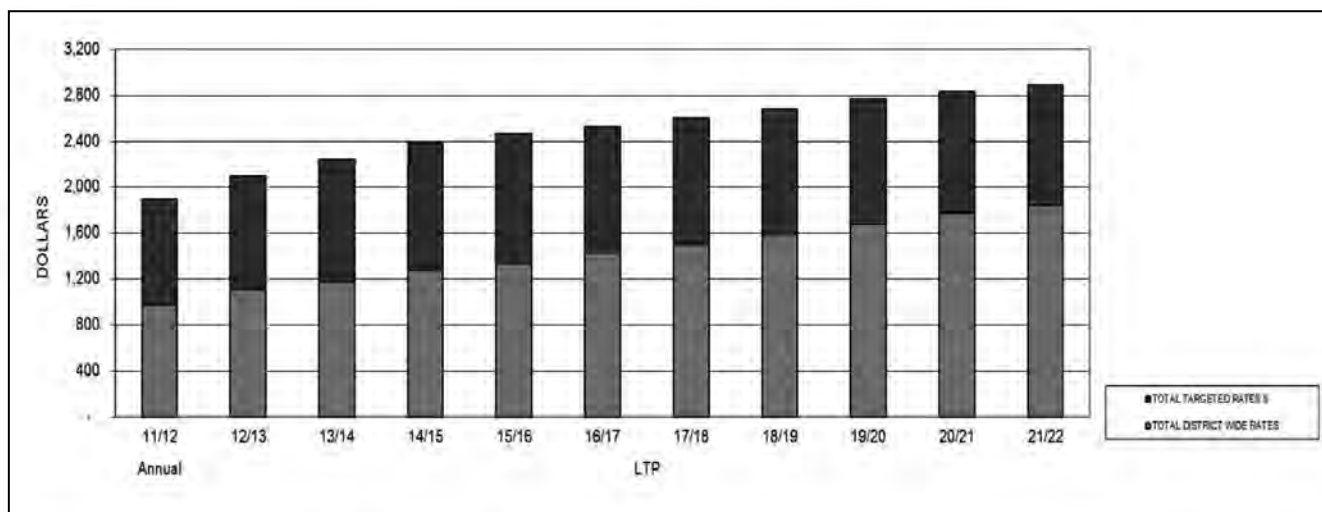
RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	433,000	433,000	433,000	433,000	433,000	433,000	433,000	433,000	433,000	433,000	433,000
AVERAGE VALUATION \$Capital	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
General Rates	309	369	370	410	421	462	490	514	530	538	544
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	507	563	623	640	669	691	748	775	811	871	900
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	1,439	1,514	1,627	1,738	1,834	1,927	2,036	2,147	2,254	2,380	2,470
TOTAL DISTRICT WIDE RATE MOVEMENT	9.0%	5.2%	7.5%	6.8%	5.5%	5.1%	5.6%	5.5%	5.0%	5.6%	3.8%
TARGETED RATES											
Water (Unit charge - 3.9 units)	326	390	369	396	400	406	404	402	399	397	401
Water (Property charge)	790	935	884	949	958	972	987	961	952	944	953
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Rural Fire	23	25	28	27	27	27	27	27	27	28	28
Community Board	9	9	10	10	10	10	10	11	11	11	11
Rural Animal Control	5	5	5	5	5	5	5	5	5	5	5
TOTAL TARGETED RATES \$	1,153	1,364	1,296	1,386	1,400	1,419	1,413	1,407	1,395	1,385	1,398
TARGETED RATE MOVEMENT %	13.5%	18.3%	-5.0%	7.0%	1.0%	1.4%	-0.4%	-0.4%	-0.9%	-0.7%	0.9%
TOTAL RATES \$	2,592	2,878	2,923	3,125	3,233	3,346	3,448	3,554	3,649	3,765	3,869
TOTAL RATE MOVEMENT %	11.0%	11.0%	1.6%	6.9%	3.5%	3.5%	3.1%	3.0%	2.7%	3.2%	2.8%

TUAHIWI RATES



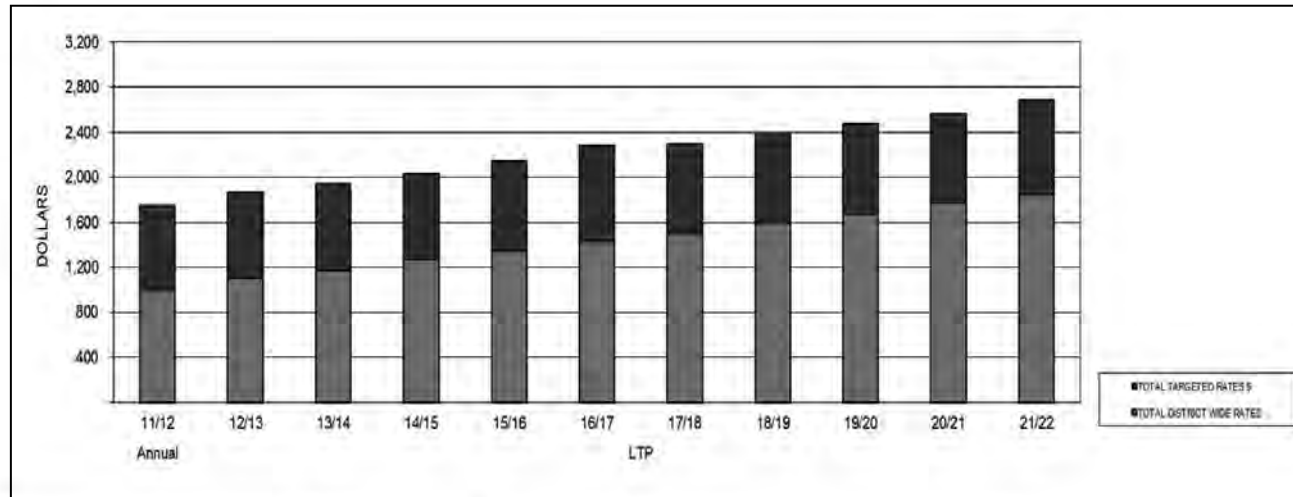
RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	119,000	119,000	119,000	119,000	119,000	119,000	119,000	119,000	119,000	119,000	119,000
AVERAGE VALUATION \$Capital	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000
General Rates	109	211	196	231	230	273	288	308	317	321	320
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	183	313	346	354	369	381	412	427	447	479	495
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	915	1,106	1,176	1,273	1,343	1,428	1,498	1,593	1,677	1,771	1,841
TOTAL DISTRICT WIDE RATE MOVEMENT	14.3%	20.9%	6.4%	8.3%	5.4%	6.4%	4.9%	6.4%	5.3%	5.6%	4.0%
TARGETED RATES											
Water	-	-	-	-	-	-	-	-	-	-	-
Sewerage	486	508	523	540	511	485	506	483	484	451	431
Refuse	74	74	76	76	76	78	80	82	83	85	86
Drainage	36	40	38	39	40	41	42	43	44	45	46
Rural Fire	6	12	14	13	13	13	13	13	13	14	14
Community Board	9	17	18	18	18	19	20	20	21	21	22
Rural Animal Control	1	2	2	2	2	2	2	2	2	2	2
TOTAL TARGETED RATES \$	613	653	671	689	660	638	663	644	647	618	601
TARGETED RATE MOVEMENT %	2.5%	6.6%	2.7%	2.7%	-4.2%	-3.4%	3.9%	-2.8%	0.5%	-4.5%	-2.8%
TOTAL RATES \$	1,527	1,759	1,847	1,962	2,003	2,066	2,160	2,237	2,325	2,389	2,442
TOTAL RATE MOVEMENT %	9.2%	15.2%	5.0%	6.2%	2.1%	3.2%	4.6%	3.5%	3.9%	2.7%	2.3%

WAIKUKU RATES



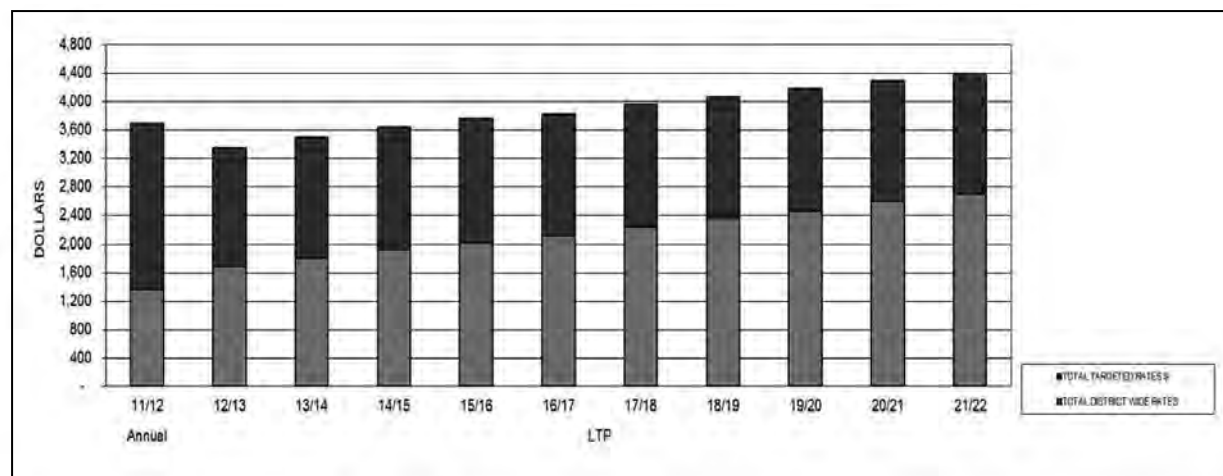
RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	154,000	154,000	154,000	154,000	154,000	154,000	154,000	154,000	154,000	154,000	154,000
AVERAGE VALUATION \$Capital	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000
General Rates	131	211	196	231	230	273	288	308	317	321	320
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	219	313	346	354	369	381	412	427	447	479	495
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	973	1,106	1,176	1,273	1,343	1,428	1,498	1,593	1,677	1,771	1,841
TOTAL DISTRICT WIDE RATE MOVEME	13.4%	13.7%	6.3%	8.3%	5.4%	6.4%	4.9%	6.4%	5.3%	5.6%	4.0%
TARGETED RATES											
Water (unrestricted supply)	220	214	222	234	245	253	261	279	285	288	289
Sewerage	486	508	523	540	511	485	506	483	484	451	431
Refuse	74	74	76	76	76	78	80	82	83	85	86
Drainage	121	162	213	228	258	251	218	208	200	200	203
Rural Fire	8	12	14	13	13	13	13	13	13	14	14
Community Board	11	17	18	18	18	19	20	20	21	21	22
Rural Animal Control	2	3	3	3	3	3	3	3	3	3	3
TOTAL TARGETED RATES \$	922	990	1,068	1,112	1,124	1,102	1,100	1,088	1,089	1,061	1,048
TARGETED RATE MOVEMENT %	1.6%	7.3%	7.8%	4.2%	1.0%	-1.9%	-0.2%	-1.0%	0.0%	-2.5%	-1.2%
TOTAL RATES \$	1,895	2,096	2,244	2,386	2,466	2,530	2,597	2,681	2,766	2,832	2,890
TOTAL RATE MOVEMENT %	7.4%	10.6%	7.0%	6.3%	3.4%	2.8%	2.7%	3.2%	3.2%	2.4%	2.1%

WEST EYRETON RATES



RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000
AVERAGE VALUATION \$Capital	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000
General Rates	140	211	196	231	230	273	288	308	317	321	320
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	233	313	346	354	369	381	412	427	447	479	495
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	279	289	329	359	356	360	366	375	401	419	435
TOTAL DISTRICT WIDE RATES	996	1,106	1,176	1,273	1,343	1,428	1,498	1,593	1,677	1,771	1,841
TOTAL DISTRICT WIDE RATE MOVEMENT	12.9%	11.0%	6.4%	8.3%	5.4%	6.4%	4.9%	6.4%	5.3%	5.6%	4.0%
TARGETED RATES											
Water (Property charge)	553	556	552	542	572	606	567	561	558	553	585
Water (Unit charge - 4 units)	184	186	188	190	204	220	210	211	213	216	230
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Rural Fire	9	12	14	13	13	13	13	13	13	14	14
Ward Advisory Board	4	8	9	9	9	9	9	10	10	10	10
Rural Animal Control	2	3	3	3	3	3	3	3	3	3	3
TOTAL TARGETED RATES \$	752	785	766	757	801	851	802	798	797	796	842
TARGETED RATE MOVEMENT %	5.9%	1.7%	0.1%	-1.1%	5.8%	6.2%	-5.8%	-0.5%	-0.1%	-0.2%	5.8%
TOTAL RATES \$	1,748	1,871	1,942	2,030	2,143	2,279	2,300	2,391	2,475	2,566	2,683
TOTAL RATE MOVEMENT %	9.8%	7.0%	3.8%	4.6%	5.6%	6.3%	0.9%	4.0%	3.5%	3.7%	4.6%

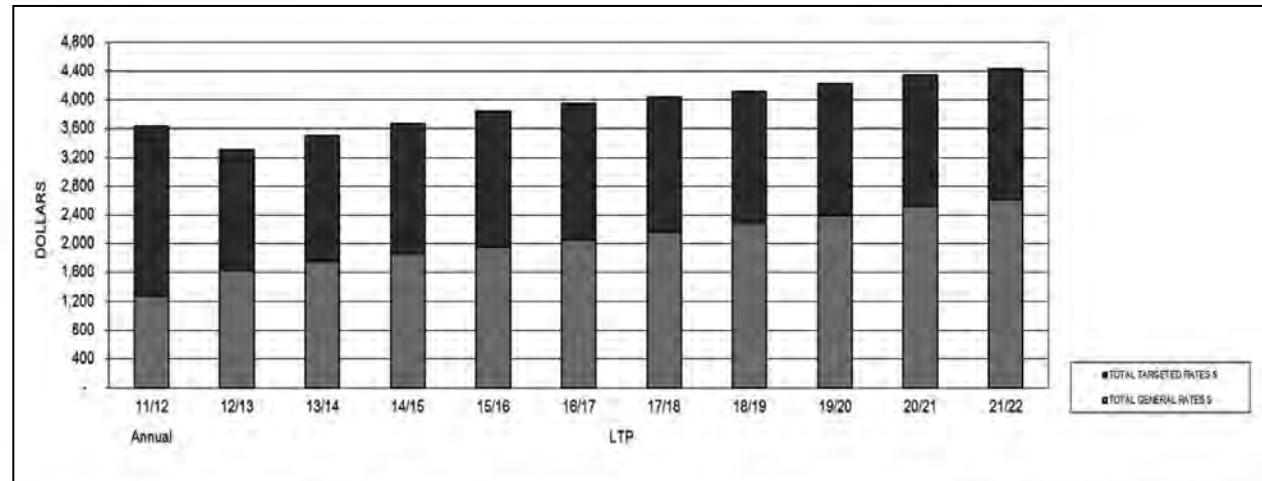
RANGIORA CENTRAL BUSINESS AREA RATES



RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	274,000	274,000	274,000	274,000	274,000	274,000	274,000	274,000	274,000	274,000	274,000
AVERAGE VALUATION \$Capital	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
General Rates	208	413	418	460	475	514	548	571	590	598	606
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	465	632	700	719	752	777	841	872	913	980	1,012
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	338	348	388	418	414	418	425	433	460	477	494
TOTAL DISTRICT WIDE RATES	1,354	1,688	1,812	1,927	2,029	2,124	2,243	2,360	2,474	2,607	2,703
TOTAL DISTRICT WIDE RATE MOVEMENT	9.4%	24.5%	7.5%	6.3%	5.3%	4.7%	5.6%	5.2%	4.9%	5.4%	3.7%
TARGETED RATES											
Water	323	397	419	412	415	408	392	397	390	385	388
Sewerage	486	508	523	540	511	485	506	483	484	451	431
Refuse	74	74	76	76	76	78	80	82	83	85	86
Drainage	268	326	306	327	374	380	384	388	392	398	405
Rural Fire	1	3	3	3	3	3	3	3	3	3	3
Community Board	24	18	19	19	20	20	21	21	21	23	23
Rural Animal Control	-	-	-	-	-	-	-	-	-	-	-
Central Business Area Rate (based on i	659	128	125	121	118	117	117	117	117	118	118
Promotion & Economic Development	500	220	220	216	214	216	218	220	223	227	231
Dudley Park Pool Area	-	-	-	-	-	-	-	-	-	-	-
TOTAL TARGETED RATES \$	2,336	1,673	1,690	1,714	1,731	1,707	1,720	1,711	1,714	1,691	1,685
TARGETED RATE MOVEMENT %	9.4%	-28.3%	1.0%	1.4%	1.0%	-1.4%	0.8%	-0.5%	0.2%	-1.4%	-0.3%
TOTAL RATES \$	3,688	3,359	3,502	3,640	3,760	3,830	3,963	4,070	4,188	4,298	4,388
TOTAL RATE MOVEMENT %	9.4%	-8.9%	4.2%	4.0%	3.3%	1.9%	3.5%	2.7%	2.9%	2.6%	2.1%

RATES AND FEES ...

KAIAPOI CENTRAL BUSINESS AREA RATES



RATES	Annual 11/12	LTP 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
AVERAGE VALUATION \$Land	236,000	236,000	236,000	236,000	236,000	236,000	236,000	236,000	236,000	236,000	236,000
AVERAGE VALUATION \$Capital	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
General Rates	183	391	394	435	448	488	518	543	580	588	575
Earthquake Recovery Rate	60	-	-	-	72	109	126	176	205	241	282
Cant. Museum Operational Levy	22	23	25	27	27	28	29	30	31	32	33
Cant. Museum Redevelopment Levy	-	-	3	3	3	3	3	3	3	3	3
Roading	426	597	662	680	711	734	794	823	862	925	956
Libraries	117	126	129	155	147	139	139	141	142	143	142
Pools	145	144	149	144	139	136	135	134	132	132	132
Parks & Reserves, Building & Grants	338	348	388	418	414	418	425	433	460	477	494
TOTAL DISTRICT WIDE RATES	1,290	1,629	1,749	1,862	1,961	2,054	2,168	2,283	2,394	2,523	2,616
TOTAL DISTRICT WIDE RATE MOVEM	9.8%	26.3%	7.4%	6.5%	5.3%	4.8%	5.6%	5.3%	4.9%	5.4%	3.7%
TARGETED RATES											
Water (unrestricted supply)	133	161	167	169	177	187	183	184	188	202	212
Sewerage	486	508	523	540	511	485	506	483	484	451	431
Refuse	74	74	76	76	76	78	80	82	83	85	86
Drainage	230	458	505	558	651	671	621	611	606	603	600
Rural Fire	1	3	3	3	3	3	3	3	3	3	3
Community Board	28	26	27	27	27	28	28	28	29	30	30
Rural Animal Control	-	-	-	-	-	-	-	-	-	-	-
Central Business Area Rate	962	243	246	237	232	234	236	237	234	236	238
Promotion & Economic Development	430	206	206	203	200	203	204	206	209	213	217
TOTAL TARGETED RATES \$	2,344	1,679	1,752	1,813	1,878	1,888	1,860	1,835	1,836	1,822	1,817
TARGETED RATE MOVEMENT %	8.5%	-28.4%	4.4%	3.5%	3.6%	0.5%	-1.5%	-1.4%	0.0%	-0.7%	-0.3%
TOTAL RATES \$	3,634	3,308	3,501	3,675	3,839	3,943	4,028	4,117	4,229	4,345	4,433
TOTAL RATE MOVEMENT %	9.0%	-9.0%	5.8%	5.0%	4.5%	2.7%	2.2%	2.2%	2.7%	2.7%	2.0%

CHANGES TO FEES AND CHARGES SCHEDULE...

Fees are shown inclusive of GST

Only fees that are proposed to change are shown

(Note: The numbering in this section refers to the section numbers in the Council's Fees and Charges schedule.)

The Government Emissions Trading Scheme (ETS) charges will be introduced on 1 January 2013 and will apply to refuse dumping charges. A further adjustment to refuse dumping charges will take effect from this date. Revised fees will include the ETS levy and will be advertised once the level of the ETS charge is confirmed.

3.	Dumping Charges	Current Fee \$.c	Revised Fee \$.c
3.1	Charges at the Southbrook Transfer Station <u>REFUSE</u> GATE CHARGES		
	All Vehicles By Weight	\$221.00/tonne	\$229.50/tonne
	Commercial Waste (\$/tonne) <1,000 tonnes per year	\$221.00/tonne	\$229.50/tonne
	Commercial Waste (\$/tonne) ¹ ³ 1,000 tonnes per year & <2,000 tonnes per year	\$205.16/tonne	\$213.00/tonne
	Commercial Waste (\$/tonne) ¹ ³ 2,000 tonnes/yr	\$193.69/tonne	\$201.15/tonne
	<i>Note ¹ requires separate contract with the Council.</i>		
	<u>PLASTERBOARD</u> GATE CHARGES		
	All vehicles by weight	\$108.50/tonne	\$121.65/tonne
	Minimum Charge by Weight	\$11.00	\$10.00
	<u>CLEANFILL</u> GATE CHARGES		
	Cleanfill or clean cover material (by own cartage to Sutherlands Pit or nominated closed landfill)	\$46.00/trailer or truck \$76.70/truck & trailer unit	\$11.50/ m ³ Truck, or truck & trailer volume

3.	Dumping charges (continued)	Current Fee \$.c	Revised Fee \$.c
	EXPANDED POLYSTYRENE FOAM Recyclable Expanded Polystyrene Foam (EPS) for removal to recyclers		
	Minimum load (1 x 60 litre bag; Equivalent weight < 1kg) (1 x 60 litre bag; Equivalent weight <1 kg)	\$0.60/load	Free
	Car boot/rear hatch (0.6m ³ ; Equivalent weight 7 kg)	\$6.00/load	Free
	Small Utes/Small 1-axle Trailers with low sides (1.0m ³ ; Equivalent wt 11kg) 1-axle trailers less than 1.8m x 1.2m	\$10.00/load	Free
3.2	Charges at the Oxford Transfer Station REFUSE GATE CHARGES		
	Car boot/rear hatch (0.6m ³)	\$22.00/load	\$23.00/load
	Small Utes/Small 1-axle Trailers with low sides (1.0m ³) 1-axle trailers less than 1.8m x 1.2m	\$35.00/load	\$36.50/load
	Vans/Utes/Std 1-axle Trailers with low sides (1.7m ³) Standard 1-axle trailer 1.8m x 1.2m up to 2.5m x 1.2m	\$62.00/load	\$64.00/load
	Large Trailer: high-sided 1-axle, tandem axle, or extra large trailer (\$ per cubic metre rate) Std tandem axle trailer 2.5m x 1.2m up to 3.0m x 1.2m	\$37.00 m ³	\$39.00 m ³
	Truck or Skip (\$ per cubic metre)	\$107.00/m ³	\$111.00/ m ³
	Compactor Truck (\$ per cubic metre)	\$165.75/m ³	\$172.00/ m ³

4. Building Consents and Associated Charges		Current Fee \$.c	Revised Fee \$.c
4.9	Fencing of Swimming Pools		
	Existing pool registration and inspection	99.15	100.00
	Reinspection for failed pools	76.65	75.00
4.13	Building Warrant of Fitness		
	BWOF Audits per hour	99.00	137.00
	BWOF Compliance Schedules per hour	99.00	137.00
	Council issue of an amended Compliance Schedule Hourly Rate	99.00	137.00
4.14	Certificate of Acceptance		
	Application Fee for Certificate of Acceptance Note: This is an application fee to assess if an application can be accepted. If an application is accepted this fee covers initial processing and one inspection. The issue of a Certificate of Acceptance would include all charges at the set rate listed in the fees and charges schedule, all building levies at the set statutory rate, development contributions and any third party costs.	511.10	515.00
	Certificate of Acceptance per hour	99.00	137.00
4.15	Notice to Fix		
	Hourly rate	99.00	137.00
4.16	Certificate of Public Use		
	Application fee for Certificate of Public Use (including one inspection)		150.00
	Certificate of Public Use per hour	99.00	137.00

The Council is recommending a new fee structure for the use of community facilities. The proposed structure provides consistency of charges across the district for similar facilities.

Previous charges are not shown on this schedule as the current fees are charged on varying bases and can not be displayed in a format that would provide a meaningful comparison with the proposed structure. Copies of the current fees and charges schedule, and more information on the new charges are available on request from Council service centres.

6. Community Centres and Halls		Current Fee \$.c	Revised Fee \$.c
6.1	District Wide Facilities		
	<i>Cust Community Centre (including main hall); Oxford Town Hall (including auditorium); Rangiora Town Hall; West Eyreton Hall (including main hall); Woodend Community Centre (including main hall)</i>		
	Commercial Activities per hour Profit generating corporates or activities (eg. commercial activities, programmes or events, or commercial seminars)		50.00
	Casual Private Events & Government per hour Non profit casual private events; community events with door charges and prepaid tickets; casual Government bookings. (e.g. weddings, community fairs, community social events and organisation run dances, concerts, performances to audience, casual Government bookings.) <i>To be read in conjunction with 6.1.1 below.</i>		15.00
	Community Groups per hour Regular sports/recreation meetings, rehearsals for performance, education groups, schools and preschools/playgroups, not for profit community social support groups. <i>To be read in conjunction with 6.1.1 below.</i>		8.00
6.1.1	Weekend (Peak times) Event Hire for Peak Usage Facilities for all non commercial user groups Friday and Saturday night hirage from 6pm for the following venues:		
	Rangiora Town Hall, per charge period		270.00
	West Eyreton Hall, per charge period		180.00
	Woodend Community Centre, per charge period		180.00

6. Community Centres and Halls (continued)		Current Fee \$.c	Revised Fee \$.c
6.2	Community Meeting Facilities		
	<i>Cust Community Centre (meeting room/supper room); Dudley Park Pavilion, Fernside Memorial Hall, Kaiapoi Community Centre (St Pauls) meeting rooms; Oxford Centennial Building (now community leased); Oxford Jaycee Hall; Oxford Town Hall (A & P Hall); Rangiora War Memorial Community Centre offices and hall; Waikuku Beach Hall; West Eyreton Hall (meeting room); Woodend Community Centre (mezzanine floor)</i>		
	Commercial Activities per hour Profit generating corporates or activities (eg. commercial activities, programmes or events, or commercial seminars)		25.00
	Casual Private Events & Government per hour Non profit casual private events; community events with door charges and prepaid tickets; casual Government bookings. (eg. weddings, community fairs, community social events and organisation run dances, concerts, performances to audience, casual Government bookings)		10.00
	Community Groups per hour Regular sports/recreation meetings, rehearsals for performance, education groups, schools and preschools/playgroups, not for profit community social support groups		6.00
6.3	Competition Level Sports Pavilions		
	<i>Kendall Park Pavilion; Loburn Domain Pavilion; Oxford Pavilion (Pearson Park)</i>		
	Commercial Activities per hour Profit generating corporates or activities (e.g. commercial activities, programmes or events, or commercial seminars)		25.00
	Casual Private Events & Government per hour Non profit casual private events; community events with door charges and prepaid tickets; casual Government bookings. (e.g. weddings, community fairs, community social events and organisation run dances, concerts, performances to audience, casual Government bookings)		10.00
	Community Groups per hour Regular sports/recreation meetings, rehearsals for performance, education groups, schools and preschools/playgroups, not for profit community social support groups		6.00

6. Community Centres and Halls (continued)		Current Fee \$.c	Revised Fee \$.c
6.4	Local Sports Club Pavilions		
	<i>Cust Domain Pavilion; Ohoka Domain Pavilion; Sefton Domain Pavilion; View Hill Pavilion</i>		
	Commercial Activities per hour Profit generating corporates or activities (eg. commercial activities, programmes or events, or commercial seminars)		10.00
	Casual Private Events & Government per hour Non profit casual private events; community events with door charges and prepaid tickets; casual Government bookings. (e.g. weddings, community fairs, community social events and organisation run dances, concerts, performances to audience, casual Government bookings)		5.00
	Community Groups per hour Regular sports/recreation meetings, rehearsals for performance, education groups, schools and preschools/playgroups, not for profit community social support groups		3.00
6.5	Seasonal Pavilion Use and Leased Office Space Long term sole use of leased office space or seasonal use of a sports pavilion.		
	Either the applicable hourly rate for the facility will apply (in the case of permanently leased office space the hourly rate may be calculated as a % of the floor space used in relation to total venue floor space), or alternatively a capped seasonal or annual rate will be applicable as follows, whichever is the lesser: Government Department sole use of office space, per annum Other non commercial sole use of leased office space, per annum Competition Level Pavilion seasonal use, per season Local Sports Club Pavilion seasonal use, per season		1,500.00 500.00 500.00 300.00
6.6	Event / Performance Set-Up Charge		
	a. An hourly set-up charge will apply to the use of facilities to cover preparation set-up time for a show, performance, or event, at a rate of one-third of the applicable hourly rate for the use of any community facility. The set-up charge will be applied in accordance with the category of facility user. b. The set-up charge will apply for a maximum of 12 hours in any 24 hour period. c. The set-up charge will only apply during the set-up period for events if the facility cannot otherwise be booked by any other group as it is exclusively required for set-up for a particular show or event. d. The hourly set-up charge for performances may include rehearsal times at the discretion of the Manager Community and Recreation.		

6.	Community Centres and Halls (continued)	Current Fee \$.c	Revised Fee \$.c
6.7	Bonds, Deposits and Preferred Hall Hirer Status		
	<p>a. Preferred Hall Hirer Status: any regular user of a community facility may apply to the Council for a Preferred Hall Hirer Status, which may be granted at the discretion of the Manager Community and Recreation, and is subject to the applicant meeting all of the specified criteria and conditions.</p> <p>b. Standard Bond for Events: refund subject to the condition of the facility after the event: \$500 per function, subject to exemption for hirers that have a preferred Hall Hirer Status.</p> <p>c. Special Bond for Events: refund subject to condition of the facility after the event – a special bond of \$1000 is payable by all hirers of community facilities who do not have a preferred Hall Hirer Status for all events that have either live music or alcohol available.</p> <p>d. Deposit (non refundable) for bookings with a value of \$150 or more, \$50 deposit per booking taken off the total price of the booking.</p> <p>e. Key Register: Any hirer including Preferred Hall Hirers will be required to fill out a "Venue Key Register" form, which requires the hirer to agree to pay a charge of \$20 per key in the event of the loss of the key's that were issued to them.</p>		
6.8	Storage of Equipment/Administration Base		
	Clubs, groups or organisations using facilities for storage of gear or administrative supplies (where that group does not otherwise use the associated venue for regular activities or meetings) will be charged a storage fee per annum for every 5 square metres of storage space		50.00
6.9	Conditions of Use		
	The Community and Recreation Committee of Council will determine conditions of use for each community facility. This will include determining the type of groups that can use a facility, the type of events that may be held within a facility, any specified hours of operation and any other conditions that may be required to comply with the conditions of a resource consent.		
6.10	Externally Funded Buildings on Council land		
	Rental lease of ground charges for any building that is externally funded located on Council land must include, as a minimum, any applicable rates charges (i.e. To cover the cost of any water usage, sewer pans, and rubbish collections that are applicable in relation to the building).		
6.11	Charging Provisions and Variations		
	<p>a. Regular users of a part of a facility not otherwise covered by provisions of this policy can negotiate hiring and charging provision for use of the facility with the Manager Community and Recreation.</p> <p>b. The Community and Recreation Committee of Council have delegated authority to approve any variation to this Policy for particular users.</p>		

	<p>Notes:</p> <ul style="list-style-type: none"> • There are no additional charges applicable for heating/power relating to the use of any facility. • Any casual use of a competition sports pavilion or local sports club pavilion by a non-regular user must be negotiated and confirmed with the appropriate clubs. • Groups in all categories will be charged for their utilities (eg. phone and water (if charged separately)). • There are no additional charges for clean-up time (including removal of props) after an event provided the clean-up is satisfactorily completed by an agreed deadline. 		
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7.	Dog Control	Current Fee \$.c	Revised Fee \$.c
7.1	Owner/administration fee for each dog owner, including National Dog Database Levy of \$1.70) (except owners of guide dogs and hearing ear dogs)	29.70	31.70
	Penalty fee for late registration (50% of Owner fee)	14.90	15.80
	PLUS		
7.2	Annual fee for each entire dog	33.00	35.00
	Penalty fee for late registration of each entire dog (50% of fee)		17.50
7.3	Annual fee for each entire working dog	10.00	10.00
	Penalty fee for late registration of each entire working dog (50% of fee)		5.00
7.4	Annual fee for each neutered/spayed dog	15.00	20.00
	Penalty fee for late registration of each neutered/spayed dog (50% of fee)		10.00
7.5	Annual fee for guide dogs, hearing ear dogs and companion dogs	No charge	No charge
7.6	Annual fee for dogs classified as dangerous	67.00	77.50
	Penalty fee for dogs classified as dangerous		38.70
7.7	Replacement tag	3.00	5.00
7.8	Permit to keep three or more dogs in urban area application fee	56.20	130.00
	Annual renewal fee of permit to keep three or more dogs – no inspection	15.30	20.00
	Annual renewal fee of permit to keep three or more dogs – with inspection	56.20	130.00
8.	Housing for the Elderly	Current Fee \$.c	Revised Fee \$.c
8.1	Double Units (have separate double bedroom) per week	118.45	121.41
8.1b	Double Units (tenanted by one person) per week	108.15	110.85
8.2	Single Units (with separate bedroom) per week	97.85	100.29
8.3	Studio Units	87.55	89.73
8.4	All bed sittingrooms per week	82.50	84.56
8.5	Garages per week	5.65	5.79
8.6	Carports per week	3.30	3.38

9. Registration of Premises and Associated Licences		Current Fee \$.c	Revised Fee \$.c
9.1	Food Manufacturers (i.e. those preparing or packing food for wholesale sale)	286.20	300.00
9.2	Supermarkets	286.20	300.00
9.3	Eating Houses (Cafes, licensed restaurants, takeaway bars, retain of meat or fish)	230.00	280.00
9.4	General Food Premises (Dairy, service station, honey house, pre-packaged food only, fruit and veges)	127.75	200.00
9.5	Mobile Shops annual licence fee (Includes movable stands and stalls used more than once)	115.00	115.00
	Food stalls (single event) (includes mobile shop currently registered with another Council)	51.10	51.10
9.6	Food Stalls (single event, charitable only)	23.00	25.00
9.7	Offensive Trades	173.80	180.00
9.8	Camping Ground	173.75	200.00
9.9	Itinerant Traders	115.00	115.00
9.11	Funeral Directors	127.75	200.00
9.12	Hairdressers	86.90	125.00
9.13	Hawkers	23.00	23.00
9.14	Transfer Fee (Change of Ownership of Premises)	51.10	55.00
9.15	Reinspection Fee (per inspection)		125.00
9.16	Hourly Rate		125.00
9.17	Food Control Plan Audit/Verification		280.00
9.18	Food Control Validation (per hour)		125.00
9.19	Food Control Plan visit sign off approval (per hour)		125.00
	Liquor Licences		
9.20	Certificate of Compliance Application fee		150.00

10.	Rubbish Bags and Office Charges	Current Fee \$.c	Revised Fee \$.c
10.1	Plastic Bags		
	Single bag sales		
	Retail price (each)	2.10	2.30
	Bundles of 5	10.50	11.50
	Bundles of 10	21.00	23.00
	Pack of 25		
	Retail price	51.25	55.00
	Wholesale price to Supermarkets	48.75	52.50

Development Contributions:

All contribution charges are shown inclusive of GST.

Council's full Development Contribution Policy should be consulted when determining an assessment

	2011/2012	2012/2013
WATER		
Cust	4,631	5,951
Fernside	498	698
Garrymere	266	342
Kaipoi	1,405	1,143
North East Kaipoi SPA	581	537
North East Kaipoi SPA (Commercial) (m2)	0.75	-
West Kaipoi SPA	1,801	943
West Kaipoi SPA (Commercial) (m2)	0.85	-
Mandeville	2,324	1,544
Ohoka	118	112
Oxford	3,911	3,159
Oxford 1	1,050	1,544
Oxford 2	2,475	3,000
Poyntzs Road	920	1,527
Rangiora	3,949	3,076
East Rangiora Outline Development Plan Area	550	550
East Rangiora Outline Development Plan Area - Kippenberger Ave	748	235
North Rangiora Outline Development Plan Area		1,634
West Rangiora SPA	830	642
Southbrook (m2)	0.25	0.25
Summerhill	3,988	3,821
Tuahiwi	-	3,920
Waikuku Beach	215	1,007
West Eyreton	956	1,030
Woodend	4,959	3,685
SEWER		
Eastern Districts - Ocean Outfall	2,872	4,051
Kaipoi	917	1,395
North Kaipoi SPA	568	386
West Kaipoi SPA	3,964	1,602
West Kaipoi SPA (Commercial) (m2)	3.92	-
East North East Kaipoi Reticulation		1,056
Rangiora	259	183
Southbrook Stage 2 (m2)	2.25	2.25

	2011/2012	2012/2013
East Rangiora Outline Development Plan Area	5,353	5,647
East Rangiora Outline Development Plan Area (Gilberthorpes)	1,375	1,413
West Rangiora Outline Development Plan Area	1,963	1,914
West Rangiora SPA	1,486	2,220
North Rangiora Outline Development Plan Area		3,746
Amalgamation Mandeville, Ohoka, Swannanoa		9,016
Amalgamation Mandeville, Ohoka, Swannanoa - existing properties wishing to connect		899
Waikuku	-	1,893
Woodend	270	283
East Woodend ODPA	5,089	4,649
Woodend SPA	2,315	575
Woodend SPA (Commercial) (m2)	2.31	
Oxford (inside sewer rating area)	2,226	1,814
Oxford (outside sewer rating area)	10,379	11,078

DRAINAGE		
Rangiora	171	130
East Rangiora	7,648	8,565
West Rangiora SPA	4,293	5,405
Southbrook	7.41	7.52
Coastal Urban	17	20
East Woodend ODPA	10,301	9,981
Woodend SPA	4,842	4,992
Woodend SPA (Commercial) (m2)	8.65	8.65
Kaipoi	184	221
Kaipoi Area A SPA	942	942
Kaipoi Area A SPA Commercial (m2)	0.94	0.94
Kaipoi Area E SPA	4,257	4,257
Coastal Rural	33	35

ROADING		
District	1,070	2,421

RESERVES		
Rural Zones	1,795	2,790
Business & Residential Zones	8,699	12,325

COMMUNITY INFRASTRUCTURE		
Pool	265	265
Library	153	938

Cost of Activity Statements ...

COST OF ACTIVITY STATEMENTS...

The following cost of activity statements have been provided as additional information to the funding impact statements which are provided within the significant activities section of the Ten Year Plan. The format used for these cost of activity statements follows the principles of Generally Accepted Accounting Practices (GAAP) and include the total cost of sub activities.

Earthquake Recovery											
	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
INCOME											
Rates	1,132	-	-	-	1,901	2,947	3,460	4,702	5,402	6,302	7,302
Recovery - Insurance	17,775	4,318	-	-	-	-	-	-	-	-	-
Recovery - Government	18,803	4,051	3,857	2,693	586	-	-	-	-	-	-
Recovery - Land remediation	32,160	-	-	-	-	-	-	-	-	-	-
NZ Transport Agency Subsidy	13,504	2,266	2,318	1,389	-	-	-	-	-	-	-
Other income	-	264	264	212	-	-	-	-	-	-	-
TOTAL INCOME	83,374	10,899	6,439	4,294	2,487	2,947	3,460	4,702	5,402	6,302	7,302
OPERATING EXPENDITURE											
Recovery Centre	240	640	573	266	-	-	-	-	-	-	-
Rates Remissions	1,250	400	-	-	-	-	-	-	-	-	-
Infrastructure Recovery Unit	912	-	-	-	-	-	-	-	-	-	-
General Response & Recovery	-	525	25	25	-	-	-	-	-	-	-
Water	315	20	20	-	-	-	-	-	-	-	-
Sewer	2,753	890	210	10	-	-	-	-	-	-	-
Drainage	359	330	340	-	-	-	-	-	-	-	-
Roading	-	432	149	-	-	-	-	-	-	-	-
Recreation	1,171	390	-	-	-	-	-	-	-	-	-
Interest	933	1,041	1,540	2,103	2,310	2,261	2,208	2,151	2,091	2,025	1,955
	7,933	4,668	2,857	2,404	2,310	2,261	2,208	2,151	2,091	2,025	1,955
Internal Interest Elimination	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	7,933	4,668	2,857	2,404	2,310	2,261	2,208	2,151	2,091	2,025	1,955
OPERATING SURPLUS (DEFICIT)	75,441	6,231	3,582	1,890	177	686	1,252	2,551	3,311	4,277	5,347

	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
CAPITAL EXPENDITURE											
Recovery Centre	80	-	-	-	-	-	-	-	-	-	-
Land Remediation	33,600	-	-	-	-	-	-	-	-	-	-
General Response & Recovery	6,000	5,096	-	-	-	-	-	-	-	-	-
Water	3,710	1,502	105	-	-	-	-	-	-	-	-
Sewer	21,930	1,165	4,819	3,652	-	-	-	-	-	-	-
Drainage	8,218	851	769	827	977	-	-	-	-	-	-
Roading	16,880	3,053	3,418	2,137	-	-	-	-	-	-	-
Recreation	12,034	7,295	70	410	-	-	-	-	-	-	-
Loan Repayments	199	537	576	617	662	710	761	815	874	937	1,005
TOTAL CAPITAL EXPENDITURE	102,651	19,499	9,757	7,643	1,639	710	761	815	874	937	1,005
FUNDED BY											
Capital Income	14,255	-	-	-	-	-	-	-	-	-	-
Loans	12,955	5,200	9,770	7,050	-	-	-	-	-	-	-
Transfer to Libraries and Museums		(215)	(7,385)	-	-	-	-	-	-	-	-
Reserves	-	8,283	3,790	(1,297)	1,462	24	(491)	(1,736)	(2,437)	(3,340)	(4,342)
Cash From Operating	75,441	6,231	3,582	1,890	177	686	1,252	2,551	3,311	4,277	5,347
TOTAL FUNDING	102,651	19,499	9,757	7,643	1,639	710	761	815	874	937	1,005
RATES MOVEMENT (%)	N/A	N/A	N/A	N/A	N/A	55.0%	17.4%	35.9%	14.9%	16.7%	15.9%
Operating Expenditure includes:											
Interest	933	1,041	1,540	2,103	2,310	2,261	2,208	2,151	2,091	2,025	1,955
Reconciliation with Funding Impact Statement											
Surplus (Deficit) of operating funding per funding Impact Statement	10,974	(86)	(2,594)	(2,192)	(409)	686	1,252	2,551	3,311	4,277	5,347
Subsidies and grants for capital expenditure	64,467	6,317	6,176	4,082	586	-	-	-	-	-	-
OPERATING SURPLUS (DEFICIT)	75,441	6,231	3,582	1,890	177	686	1,252	2,551	3,311	4,277	5,347

Governance											
	Annual Plan Budget 11/12 \$'000	LTP Budget 12/13 \$'000	13/14 \$'000	14/15 \$'000	15/16 \$'000	16/17 \$'000	17/18 \$'000	18/19 \$'000	19/20 \$'000	20/21 \$'000	21/22 \$'000
INCOME											
General Rates	1,265	1,295	1,333	1,377	1,424	1,460	1,499	1,535	1,576	1,621	1,667
Targeted Rates	283	291	302	311	324	335	346	358	370	383	394
Fees and Charges	13	12	12	12	12	12	12	12	12	12	12
TOTAL INCOME	1,561	1,598	1,647	1,700	1,760	1,807	1,857	1,905	1,958	2,016	2,073
OPERATING EXPENDITURE											
Council	1,279	1,322	1,353	1,397	1,433	1,472	1,509	1,545	1,586	1,631	1,678
Community Board, Advisory Groups	292	314	322	330	339	348	357	365	375	386	397
	1,571	1,636	1,675	1,727	1,772	1,820	1,866	1,910	1,961	2,017	2,075
Internal Interest Elimination	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	1,571	1,636	1,675	1,727	1,772	1,820	1,866	1,910	1,961	2,017	2,075
OPERATING SURPLUS (DEFICIT)	(10)	(38)	(28)	(27)	(12)	(13)	(9)	(5)	(3)	(1)	(2)
Capital Expenditure											
Renewals	-	-	-	-	-	-	-	-	-	-	-
New Works	-	-	-	-	-	-	-	-	-	-	-
Loan Repayments	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	-	-	-	-	-	-	-	-	-
FUNDED BY											
Loans	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-
Cash From Operating	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDING	-	-	-	-	-	-	-	-	-	-	-
RATES MOVEMENT (%)	8.1%	2.5%	3.1%	3.2%	3.6%	2.7%	2.8%	2.6%	2.8%	3.0%	2.8%
Operating Expenditure includes:											
Indirect Expenditure	335	353	361	379	386	397	407	416	427	439	451

District Development											
	Annual Plan Budget 11/12 \$'000	LTP Budget 12/13 \$'000	13/14 \$'000	14/15 \$'000	15/16 \$'000	16/17 \$'000	17/18 \$'000	18/19 \$'000	19/20 \$'000	20/21 \$'000	21/22 \$'000
INCOME											
General Rates	2,057	2,496	2,578	2,645	2,756	2,626	2,703	2,781	2,822	2,916	2,994
Targeted Rates	291	113	116	119	122	125	128	132	135	139	143
Fees and Charges	435	459	421	379	374	498	494	507	522	539	556
TOTAL INCOME	2,783	3,068	3,115	3,143	3,252	3,249	3,325	3,420	3,479	3,594	3,693
OPERATING EXPENDITURE											
District Development	542	596	548	438	434	355	364	373	383	394	405
Policy and Strategy	764	910	912	845	880	882	919	954	952	995	1,039
Plan Administration	1,208	1,384	1,379	1,417	1,524	1,496	1,537	1,620	1,609	1,656	1,729
District Promotion	372	379	401	383	421	416	426	436	448	460	472
Economic Development	242	247	255	262	270	278	286	294	303	313	323
	3,128	3,516	3,495	3,345	3,529	3,427	3,532	3,677	3,695	3,818	3,968
Internal Interest Elimination	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	3,128	3,516	3,495	3,345	3,529	3,427	3,532	3,677	3,695	3,818	3,968
OPERATING SURPLUS (DEFICIT)	(345)	(448)	(380)	(202)	(277)	(178)	(207)	(257)	(216)	(224)	(275)
CAPITAL EXPENDITURE											
Renewals	-	-	-	-	-	-	-	-	-	-	-
New Works	-	-	-	-	-	-	-	-	-	-	-
Loan Repayments	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	-	-	-	-	-	-	-	-	-
FUNDED BY											
Loans	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-
Cash From Operating	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDING	-	-	-	-	-	-	-	-	-	-	-
RATES MOVEMENT (%)	8.1%	21.3%	25.4%	6.0%	6.9%	-0.7%	-1.9%	5.9%	4.4%	4.9%	6.1%
Operating Expenditure includes:											
Interest	-	-	-	-	-	-	-	-	-	-	-
Indirect Expenditure	(73)	8	7	(87)	(90)	(98)	(98)	(99)	(104)	(105)	(107)
Reconciliation with Funding Impact Statement											
Surplus (Deficit) of operating funding per funding Impact Statement	13	-	55	81	5	66	43	-	50	49	6
Less internal recoveries	(358)	(448)	(435)	(283)	(282)	(244)	(250)	(257)	(266)	(273)	(281)
OPERATING SURPLUS (DEFICIT)	(345)	(448)	(380)	(202)	(277)	(178)	(207)	(257)	(216)	(224)	(275)

Roads & Footpaths											
	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
INCOME											
Targeted Roading Rates	7,197	7,331	8,240	8,680	9,253	9,665	10,558	11,038	11,634	12,568	13,077
Fees and Charges	452	445	461	474	490	508	526	542	560	583	604
Subsidies	6,055	5,156	8,033	9,814	6,133	6,237	6,706	6,096	6,674	7,152	7,676
Development Contributions	404	1,106	3,717	2,147	2,531	1,225	1,297	1,187	1,050	832	832
TOTAL INCOME	14,108	14,038	20,451	21,115	18,407	17,635	19,087	18,863	19,918	21,135	22,189
OPERATING EXPENDITURE											
Subsidised Maintenance											
Structural Maintenance	2,019	1,935	2,040	2,129	2,223	2,324	2,432	2,540	2,659	2,789	2,927
Corridor Maintenance	1,151	1,344	1,427	1,490	1,563	1,637	1,720	1,802	1,891	1,989	2,093
Other Maintenance	774	871	1,026	935	1,096	1,002	1,179	1,082	1,279	1,180	1,399
Unsubsidised Expenditure											
General Maintenance	518	372	386	391	397	404	410	413	416	418	420
Management Costs	618	740	686	658	669	682	726	771	824	886	952
Loan Interest	1,162	1,049	1,027	1,197	1,314	1,499	2,039	2,336	2,568	2,805	3,016
Depreciation	5,816	6,085	6,572	6,738	6,869	7,010	7,188	7,337	7,453	7,560	7,661
Indirect Expenditure	995	1,021	1,055	1,065	1,074	1,094	1,165	1,192	1,230	1,258	1,295
	13,053	13,417	14,219	14,603	15,205	15,652	16,859	17,473	18,320	18,885	19,763
Internal Interest Elimination	39	50	78	95	126	170	215	269	317	359	349
TOTAL OPERATING EXPENDITURE	13,014	13,367	14,141	14,508	15,079	15,482	16,644	17,204	18,003	18,526	19,414
OPERATING SURPLUS (DEFICIT)	1,094	671	6,310	6,607	3,328	2,153	2,443	1,659	1,915	2,609	2,775

Roads & Footpaths (continued)

	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
CAPITAL EXPENDITURE											
Renewals	5,211	4,444	4,734	4,885	5,072	5,331	5,556	5,776	6,016	6,315	6,565
New Works	4,803	2,954	6,830	9,791	8,292	8,810	6,329	4,039	4,882	5,017	5,113
Loan Repayments	254	249	265	324	378	453	608	733	861	1,005	1,154
TOTAL CAPITAL EXPENDITURE	10,268	7,647	11,829	15,000	13,742	14,594	12,493	10,548	11,759	12,337	12,832
FUNDED BY											
Loans	1,480	1,065	2,113	1,440	2,225	3,601	3,049	3,417	2,659	2,762	2,954
Reserves	2,614	573	-	310	1,445	1,999	28	-	49	-	-
Cash From Operating	6,174	6,009	9,716	13,250	10,072	8,993	9,416	7,131	9,051	9,575	9,878
TOTAL FUNDING	10,268	7,647	11,829	15,000	13,742	14,594	12,493	10,548	11,759	12,337	12,832
RATES MOVEMENT (%)	0.8%	1.9%	12.4%	5.3%	6.6%	4.5%	9.2%	4.5%	5.4%	8.0%	4.0%
Operating Expenditure includes:											
Interest	1,162	1,049	1,027	1,197	1,314	1,499	2,039	2,336	2,568	2,805	3,016
Depreciation	5,816	6,085	6,572	6,738	6,869	7,010	7,188	7,337	7,453	7,560	7,661
Depreciation not funded	697	697	399	224	-	-	-	-	-	-	-
Indirect Expenditure	995	1,021	1,055	1,065	1,074	1,094	1,165	1,192	1,230	1,258	1,295
Reconciliation with Funding Impact Statement											
Surplus (Deficit) of operating funding from Funding Impact Statement	2,503	2,649	3,463	3,748	4,067	4,276	4,393	4,527	4,667	5,276	5,256
Depreciation	(5,816)	(6,085)	(6,572)	(6,738)	(6,869)	(7,010)	(7,188)	(7,337)	(7,453)	(7,560)	(7,661)
Subsidies and grants for capital	4,003	3,001	5,702	7,450	3,600	3,662	3,941	3,282	3,651	4,061	4,348
Development Contributions	404	1,106	3,717	2,147	2,531	1,225	1,297	1,187	1,050	832	832
OPERATING SURPLUS (DEFICIT)	1,094	671	6,310	6,607	3,328	2,153	2,443	1,659	1,915	2,609	2,775

Water Supply (including Stockwater)											
	Annual Plan Budget 11/12 \$'000	LTP Budget 12/13 \$'000	13/14 \$'000	14/15 \$'000	15/16 \$'000	16/17 \$'000	17/18 \$'000	18/19 \$'000	19/20 \$'000	20/21 \$'000	21/22 \$'000
INCOME											
General Rates	2	2	10	10	9	8	8	7	7	6	6
Targeted Rates	4,440	5,199	5,499	5,699	6,045	6,251	6,249	6,403	6,479	6,658	6,919
Fees and Charges	347	411	73	73	77	79	80	82	83	86	89
Interest	105	66	112	117	83	103	131	180	232	274	328
Development Contributions	464	1,528	1,154	998	954	1,645	859	831	876	748	749
TOTAL INCOME	5,358	7,206	6,848	6,897	7,168	8,086	7,327	7,503	7,677	7,772	8,091
OPERATING EXPENDITURE											
Rangiora	1,836	2,269	2,434	2,442	2,510	2,524	2,510	2,591	2,601	2,618	2,683
West Rangiora Structure Plan Area	-	-	-	-	2	1	1	18	19	34	32
Southbrook	-	-	16	16	15	14	13	12	11	10	9
Woodend	269	295	333	368	376	372	313	322	332	344	371
Pegasus	205	202	223	240	257	280	295	317	340	365	397
Waikuku	91	92	94	97	101	104	108	117	120	123	125
Fernside	46	45	48	51	67	72	69	70	71	73	79
Ohoka	50	44	46	49	60	65	62	62	63	64	70
Mandeville	185	208	213	211	212	222	216	217	220	225	238
Kaipoi	622	689	714	744	778	841	834	863	901	974	1,035
Nth East Kaipoi Structure Plan Area	2	2	2	4	7	6	6	6	5	5	5
West Kaipoi Structure Plan Area	-	-	-	-	15	14	13	13	12	11	10
Pines / Kairaki	76	72	74	71	75	83	78	79	82	85	97
Oxford No 1 Rural	231	274	297	309	366	375	376	382	386	397	402
Oxford No 2 Rural	112	124	135	206	214	227	227	231	232	233	236
Oxford	287	328	329	334	333	338	342	347	351	364	379
Summerhill	134	193	177	192	192	195	194	195	196	197	200
Cust	79	78	85	86	89	104	97	97	99	101	117
Poyntzs Road	36	38	40	41	43	49	46	47	49	50	57
West Eyreton	34	34	35	36	39	43	42	43	44	45	49
Garrymere	31	34	36	36	38	53	54	55	56	57	58
Water Investigation	1	1	1	1	1	1	1	1	1	1	1
Water Race	295	312	323	338	348	353	362	372	384	398	411
	4,622	5,334	5,655	5,872	6,138	6,336	6,259	6,457	6,575	6,774	7,060
Internal Interest Elimination	337	320	307	317	303	256	261	252	254	245	209
TOTAL OPERATING EXPENDITURE	4,285	5,014	5,348	5,555	5,835	6,080	5,998	6,205	6,321	6,529	6,851
OPERATING SURPLUS (DEFICIT)	1,073	2,192	1,500	1,342	1,333	2,006	1,329	1,298	1,356	1,243	1,240

Water Supply (including Stockwater)											
	Annual Plan Budget 11/12 \$'000	LTP Budget 12/13 \$'000	>>> 13/14 \$'000	14/15 \$'000	15/16 \$'000	16/17 \$'000	17/18 \$'000	18/19 \$'000	19/20 \$'000	20/21 \$'000	21/22 \$'000
CAPITAL EXPENDITURE											
Renewals	782	679	991	1,080	962	657	682	707	712	738	772
New Works	19,376	3,785	2,027	3,040	503	79	1,298	24	1,064	406	1,966
Loan Repayments	225	343	768	532	1,281	2,176	657	1,256	1,099	976	1,280
TOTAL CAPITAL EXPENDITURE	20,383	4,807	3,786	4,652	2,746	2,912	2,637	1,987	2,875	2,120	4,018
FUNDED BY											
Loans	17,853	2,182	1,272	1,481	450	-	750	24	623	-	1,894
Reserves	479	-	-	380	-	-	-	-	-	-	-
Cash From Operating	2,051	2,625	2,514	2,791	2,296	2,912	1,887	1,963	2,252	2,120	2,124
TOTAL FUNDING	20,383	4,807	3,786	4,652	2,746	2,912	2,637	1,987	2,875	2,120	4,018
RATES MOVEMENT (%)	26.3%	17.1%	5.8%	3.6%	6.1%	3.4%	0.0%	2.5%	1.2%	2.8%	3.9%
Operating Expenditure includes:											
Interest	776	1,197	1,298	1,334	1,417	1,357	1,200	1,206	1,118	1,083	1,013
Depreciation	1,252	1,341	1,448	1,532	1,608	1,674	1,753	1,838	1,931	2,035	2,150
Depreciation not funded	91	89	85	83	80	78	76	75	75	75	75
Indirect Expenditure	389	450	471	483	495	511	507	521	530	545	568
Reconciliation with Funding Impact Statement											
Surplus (Deficit) of operating funding from Funding Impact Statement	1,861	2,005	1,794	1,876	1,987	2,035	2,223	2,305	2,411	2,530	2,641
Depreciation	(1,252)	(1,341)	(1,448)	(1,532)	(1,608)	(1,674)	(1,753)	(1,838)	(1,931)	(2,035)	(2,150)
Development Contributions	464	1,528	1,154	998	954	1,645	859	831	876	748	749
OPERATING SURPLUS (DEFICIT)	1,073	2,192	1,500	1,342	1,333	2,006	1,329	1,298	1,356	1,243	1,240

Sewerage and the Treatment and Disposal of Sewage											
	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	>>>								
			13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
INCOME											
General Rates	57	57	53	49	44	40	35	31	26	22	18
Targeted Rates	6,496	6,872	7,298	7,907	7,928	7,806	8,375	8,290	8,547	8,275	8,181
Fees and Charges	172	175	178	182	186	190	194	198	202	207	212
Interest	18	14	1	3	4	14	26	38	51	67	85
Development contributions	957	3,729	3,125	3,045	2,832	2,595	2,503	2,508	2,097	1,938	1,375
TOTAL INCOME	7,700	10,847	10,655	11,186	10,994	10,645	11,133	11,065	10,923	10,509	9,871
OPERATING EXPENDITURE											
Eastern Communities	6,374	6,719	7,576	7,497	7,659	7,525	7,914	7,804	7,951	7,882	8,231
Southbrook	135	135	127	117	107	96	85	74	62	50	37
East Rangiora	103	105	103	101	98	96	93	90	87	83	80
East Woodend	51	54	58	62	52	42	30	18	4	-	-
West Rangiora	-	-	4	43	43	42	41	41	40	40	39
West Rangiora Structure Plan Area	-	-	-	200	219	216	207	198	188	178	167
West Kaiapoi Structure Plan Area	-	-	33	32	31	30	47	45	43	41	39
Woodend Structure Plan Area	-	-	-	-	8	7	7	7	6	6	6
Fernside	35	32	33	42	35	36	46	38	40	50	42
Ohoka Meadows	37	36	-	-	-	-	-	-	-	-	-
Swannanoa	41	32	-	-	-	-	-	-	-	-	-
Mandeville	65	41	-	-	-	-	-	-	-	-	-
Loburn Lea	49	56	58	65	62	64	71	68	70	73	76
Oxford	483	547	563	594	674	693	710	727	748	774	802
	7,373	7,757	8,555	8,753	8,988	8,847	9,251	9,110	9,239	9,177	9,519
Internal Interest Elimination	464	433	418	379	357	390	337	289	228	194	294
TOTAL OPERATING EXPENDITURE	6,909	7,324	8,137	8,374	8,631	8,457	8,914	8,821	9,011	8,983	9,225
OPERATING SURPLUS (DEFICIT)	791	3,523	2,518	2,812	2,363	2,188	2,219	2,244	1,912	1,526	646

Sewerage and the Treatment and Disposal of Sewerage (continued)

	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
CAPITAL EXPENDITURE											
Renewals	733	1,550	704	372	455	803	394	416	389	271	648
New Works	1,736	5,206	5,614	2,413	2,220	6,359	-	373	-	2,113	11,165
Loan Repayments	667	621	2,339	3,225	1,457	1,002	4,137	3,908	4,534	2,473	1,634
TOTAL CAPITAL EXPENDITURE	3,136	7,377	8,657	6,010	4,132	8,164	4,531	4,697	4,923	4,857	13,447
FUNDED BY											
Loans	-	2,020	3,538	1,138	-	3,862	-	-	-	-	8,770
Reserves	-	-	-	-	-	109	-	-	-	-	481
Cash From Operating	3,136	5,357	5,119	4,872	4,132	4,193	4,531	4,697	4,923	4,857	4,196
TOTAL FUNDING	3,136	7,377	8,657	6,010	4,132	8,164	4,531	4,697	4,923	4,857	13,447
RATES MOVEMENT (%)	-0.4%	5.8%	6.2%	8.3%	0.3%	-1.5%	7.3%	-1.0%	3.1%	-3.2%	-1.1%
Operating Expenditure Includes:											
Indirect Expenditure	588	620	672	673	674	665	702	694	709	703	725
Interest	2,155	1,891	1,993	2,084	1,923	1,807	2,001	1,691	1,398	1,068	889
Depreciation	1,583	2,341	2,508	2,666	2,797	2,965	3,105	3,243	3,417	3,586	3,844
Depreciation not funded	292	388	378	368	356	343	330	317	305	305	305
Reconciliation with Funding Impact Statement											
Surplus (Deficit) of operating funding from Funding Impact Statement	1,417	2,135	1,901	2,433	2,328	2,558	2,821	2,979	3,232	3,174	3,115
Depreciation	(1,583)	(2,341)	(2,508)	(2,666)	(2,797)	(2,965)	(3,105)	(3,243)	(3,417)	(3,586)	(3,844)
Development Contributions	957	3,729	3,125	3,045	2,832	2,595	2,503	2,508	2,097	1,938	1,375
OPERATING SURPLUS (DEFICIT)	791	3,523	2,518	2,812	2,363	2,188	2,219	2,244	1,912	1,526	646

Stormwater Drainage											
	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
INCOME											
General Rates	139	136	127	177	170	163	156	149	142	135	128
Targeted Rates	2,212	2,698	2,920	3,361	3,803	4,008	3,999	4,097	4,211	4,356	4,510
Fees and Charges	18	21	21	21	23	25	24	25	26	26	28
Interest	51	16	18	42	72	79	69	55	67	80	94
Developers Contributions	940	1,026	1,043	1,800	1,231	1,135	608	597	605	591	1,032
TOTAL INCOME	3,360	3,897	4,129	5,401	5,299	5,410	4,856	4,923	5,051	5,188	5,792
OPERATING EXPENDITURE											
Rangiora	734	857	1,028	1,129	1,102	1,173	1,229	1,285	1,343	1,410	1,477
Southbrook	129	129	119	109	99	89	79	70	60	50	40
East Rangiora	57	113	89	69	41	13	12	11	10	9	7
West Rangiora SPA	-	-	93	117	115	214	307	290	272	252	232
Coastal Urban	144	202	292	332	400	408	367	371	371	390	413
East Woodend	14	35	34	33	4	-	-	-	-	-	-
Woodend SPA	-	-	-	-	77	74	71	67	63	59	55
Pegasus	159	196	272	587	626	675	695	715	738	763	788
Kaipoi	917	1,057	1,099	1,156	1,283	1,355	1,273	1,292	1,313	1,337	1,361
Kaipoi Area A	8	8	8	55	52	48	45	41	37	33	28
Kaipoi Area E	-	-	-	-	-	67	66	65	63	62	61
Oxford	72	56	60	68	106	85	94	95	97	99	101
Ohoka Rural	82	104	106	110	114	118	121	124	127	131	135
Loburn Lea	15	18	19	19	20	20	21	21	22	23	24
Oxford Rural	36	40	41	42	44	45	46	48	49	51	53
Clarkville	28	31	32	33	34	35	36	37	39	40	41
Coastal Rural	62	69	73	75	77	80	82	85	89	94	100
Waimakariri Central Rural	62	64	71	73	75	78	82	84	86	89	91
Cust	3	2	4	3	4	3	4	3	4	3	5
Ashworths	1	1	1	1	1	1	1	1	1	1	1
	2,523	2,982	3,441	4,011	4,274	4,581	4,630	4,705	4,785	4,896	5,013
Internal Interest Elimination	191	202	220	237	252	239	243	248	262	269	239
TOTAL OPERATING EXPENDITURE	2,332	2,780	3,221	3,774	4,022	4,342	4,387	4,457	4,523	4,627	4,774
OPERATING SURPLUS (DEFICIT)	1,028	1,117	908	1,627	1,277	1,068	469	466	528	561	1,018

Stormwater Drainage (continued)

	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
CAPITAL EXPENDITURE											
Renewals	164	70	143	177	78	96	84	87	91	196	99
New Works	11,835	7,986	3,126	2,110	3,734	2,628	1,287	652	944	880	1,190
Loan Repayments	342	667	672	1,255	1,001	826	962	1,175	1,172	1,258	1,355
TOTAL CAPITAL EXPENDITURE	12,341	8,723	3,941	3,542	4,813	3,550	2,333	1,914	2,207	2,334	2,644
FUNDED BY											
Loans	3,518	3,289	2,903	2,508	3,336	1,967	473	507	721	783	868
Reserves	7,584	3,900	-	-	-	-	668	172	148	127	-
Cash From Operating	1,239	1,534	1,038	1,034	1,477	1,583	1,192	1,235	1,338	1,424	1,776
TOTAL FUNDING	12,341	8,723	3,941	3,542	4,813	3,550	2,333	1,914	2,207	2,334	2,644
RATES MOVEMENT (%)	22.4%	20.5%	7.5%	16.1%	12.3%	5.0%	-0.4%	2.2%	2.5%	3.2%	3.3%
Operating expenditure includes:											
Interest	681	813	1,006	1,165	1,250	1,412	1,486	1,448	1,403	1,373	1,342
Depreciation	402	619	712	771	836	907	966	1,017	1,072	1,132	1,196
Depreciation not funded	20	33	30	26	22	19	15	11	7	4	-
Indirect Expenditure	193	228	256	295	312	330	329	337	347	359	372
Reconciliation w/lt Funding Impact Statement											
Surplus (Deficit) of operating funding per funding Impact Statement	490	710	577	598	882	840	827	886	995	1,102	1,182
Depreciation	(402)	(619)	(712)	(771)	(836)	(907)	(966)	(1,017)	(1,072)	(1,132)	(1,196)
Development Contributions	940	1,026	1,043	1,800	1,231	1,135	608	597	605	591	1,032
OPERATING SURPLUS (DEFICIT)	1,028	1,117	908	1,627	1,277	1,068	469	466	528	561	1,018

Solid Waste											
	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
INCOME											
General Rates	262	487	527	559	615	660	695	729	768	808	844
Targeted Rates	895	915	953	987	1,040	1,110	1,156	1,207	1,251	1,292	1,332
Fees and Charges	3,893	3,613	3,822	4,105	4,455	4,797	5,033	5,305	5,623	5,804	5,951
Interest	7	38	5	5	5	5	5	5	5	5	5
Waste Minimisation Charges	376	220	220	223	239	244	251	254	256	258	259
TOTAL INCOME	5,433	5,273	5,527	5,879	6,354	6,816	7,140	7,500	7,903	8,167	8,391
OPERATING EXPENDITURE											
Disposal	3,669	3,434	3,576	3,817	4,105	4,411	4,673	4,946	5,250	5,431	5,597
Collection	1,473	1,525	1,607	1,708	1,849	1,972	2,065	2,160	2,265	2,348	2,417
Waste Minimisation	307	298	299	295	309	316	324	329	335	337	340
	5,449	5,257	5,482	5,820	6,263	6,699	7,062	7,435	7,850	8,116	8,354
Internal Interest Elimination	5	7	6	6	6	5	5	6	6	6	5
TOTAL OPERATING EXPENDITURE	5,444	5,250	5,476	5,814	6,257	6,694	7,057	7,429	7,844	8,110	8,349
OPERATING SURPLUS (DEFICIT)	(11)	23	51	65	97	122	83	71	59	57	42

	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
CAPITAL EXPENDITURE											
Renewals	-	6	3	13	79	67	-	-	-	-	-
New Works	200	170	-	20	-	-	-	-	-	-	-
Loan Repayments	10	7	7	7	7	7	7	7	7	7	8
TOTAL CAPITAL EXPENDITURE	210	183	10	40	86	74	7	7	7	7	8
FUNDED BY											
Loans	200	-	-	-	-	-	-	-	-	-	-
Reserves	-	86	-	-	-	-	-	-	-	-	-
Cash From Operating	10	97	10	40	86	74	7	7	7	7	8
TOTAL FUNDING	210	183	10	40	86	74	7	7	7	7	8
RATES MOVEMENT (%)	0.7%	21.2%	5.6%	4.5%	7.1%	6.9%	4.6%	4.6%	4.3%	4.0%	3.6%
Operating Expenditure includes:											
Interest	36	21	20	20	19	19	18	18	17	17	16
Depreciation	117	74	77	79	82	85	88	92	96	100	105
Indirect Expenditure	386	378	390	408	428	458	482	508	536	554	570

Reconciliation with Funding Impact Statement											
Surplus (Deficit) of operating funding from Funding Impact Statement	106	97	128	144	179	207	171	163	155	157	147
Depreciation	(117)	(74)	(77)	(79)	(82)	(85)	(88)	(92)	(96)	(100)	(105)
OPERATING SURPLUS (DEFICIT)	(11)	23	51	65	97	122	83	71	59	57	42

Recreation											
	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
INCOME											
General Rates	563	722	743	769	791	776	840	864	879	902	925
Targeted Community Services Rates	7,500	8,126	9,144	10,127	10,375	10,635	10,955	11,308	11,999	12,531	13,044
Targeted Rates	221	40	41	41	42	43	44	44	45	46	46
Fees and Charges	1,661	1,447	1,879	1,948	2,019	2,084	2,142	2,205	2,276	2,351	2,428
Development and other Contributions	1,848	3,478	8,631	6,742	3,918	3,218	3,218	2,615	2,414	2,414	1,356
TOTAL INCOME	11,793	13,813	20,438	19,627	17,145	16,756	17,199	17,036	17,613	18,244	17,799
OPERATING EXPENDITURE											
Reserves	4,120	4,799	5,241	5,528	5,739	5,996	6,251	6,563	7,253	7,703	8,160
Airfield	245	248	248	250	251	253	255	257	259	261	264
Buildings	858	912	1,315	1,940	1,941	1,952	1,960	1,969	1,981	1,997	2,012
Pools	3,840	3,568	4,108	4,200	4,251	4,308	4,389	4,459	4,522	4,620	4,711
Central Business Areas	221	198	201	204	207	212	216	220	224	228	232
Camping Grounds	107	112	112	115	119	123	127	132	137	143	139
Community Grants	348	289	270	278	286	295	303	312	321	332	343
Public Conveniences	574	435	474	493	507	525	545	558	573	592	612
	10,313	10,561	11,969	13,008	13,301	13,664	14,046	14,470	15,270	15,876	16,473
Internal Interest Elimination	179	187	171	159	150	135	134	130	128	122	100
TOTAL OPERATING EXPENDITURE	10,134	10,374	11,798	12,849	13,151	13,529	13,912	14,340	15,142	15,754	16,373
OPERATING SURPLUS (DEFICIT)	1,659	3,439	8,640	6,778	3,994	3,227	3,287	2,696	2,471	2,490	1,426

	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
CAPITAL EXPENDITURE											
Renewals	1,380	1,831	870	837	813	820	996	870	907	932	974
New Works	3,596	8,511	12,511	3,798	5,251	4,286	5,418	9,337	4,618	4,939	5,523
Loan Repayments	540	337	409	1,100	1,113	1,150	1,049	1,240	1,355	1,457	1,522
TOTAL CAPITAL EXPENDITURE	5,516	10,679	13,790	5,735	7,177	6,256	7,463	11,447	6,880	7,328	8,019
FUNDED BY											
Loans	1,720	4,442	4,765	74	77	85	50	4,605	1,835	1,885	3,555
Reserves	-	-	7,376	3,784	5,032	4,004	5,009	4,196	2,182	2,340	1,139
Cash From Operating	3,796	6,237	1,649	1,877	2,068	2,167	2,404	2,646	2,863	3,103	3,325
TOTAL FUNDING	5,516	10,679	13,790	5,735	7,177	6,256	7,463	11,447	6,880	7,328	8,019
RATES MOVEMENT (%)	10.6%	9.7%	11.7%	10.2%	2.5%	2.2%	3.4%	3.2%	5.8%	4.3%	4.0%
Operating Expenditure includes:											
Interest	960	1,058	1,354	1,715	1,594	1,519	1,442	1,370	1,612	1,647	1,678
Depreciation	1,249	1,374	1,640	1,841	1,992	2,158	2,335	2,565	2,806	3,027	3,255
Depreciation not funded	27	114	102	92	89	88	89	91	94	99	105
Indirect Expenditure	828	880	957	1,033	1,034	1,060	1,091	1,123	1,186	1,233	1,279

Reconciliation with Funding Impact Statement											
Surplus (Deficit) of operating funding from funding Impact Statement	1,060	1,335	1,649	1,877	2,068	2,167	2,404	2,646	2,863	3,103	3,325
Depreciation	(1,249)	(1,374)	(1,640)	(1,841)	(1,992)	(2,158)	(2,335)	(2,565)	(2,806)	(3,027)	(3,255)
Development and Financial contributions	1,848	3,478	8,631	6,742	3,918	3,218	3,218	2,615	2,414	2,414	1,356
OPERATING SURPLUS (DEFICIT)	1,659	3,439	8,640	6,778	3,994	3,227	3,287	2,696	2,471	2,490	1,426

Libraries and Museums											
	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
INCOME											
Targeted Community Services Rates	1,908	2,139	2,250	2,855	2,826	2,730	2,775	2,859	2,916	2,993	2,999
Targeted Rates	360	385	489	554	579	606	633	662	693	725	758
Fees and Charges	178	2,161	166	173	177	182	187	192	197	203	209
Subsidies & Grants	-	-	3,500	-	-	-	-	-	-	-	-
Interest	19	20	21	8	-	3	2	2	1	1	-
Development Contributions	95	466	881	693	406	335	335	274	253	253	253
TOTAL INCOME	2,560	5,171	7,307	4,283	3,988	3,856	3,932	3,989	4,060	4,175	4,219
OPERATING EXPENDITURE											
Library	2,185	2,280	2,391	2,817	2,882	2,951	3,022	3,083	3,150	3,230	3,310
Museum Operational Levy	363	389	435	500	525	552	579	608	639	671	704
Museum Redevelopment Levy	-	-	330	659	359	57	56	55	54	53	52
Museums	15	7	7	7	7	8	8	8	8	8	9
	2,563	2,676	3,163	3,983	3,773	3,568	3,665	3,754	3,851	3,962	4,075
Internal Interest Elimination	3	3	2	9	9	8	8	8	9	9	7
TOTAL OPERATING EXPENDITURE	2,560	2,673	3,161	3,974	3,764	3,560	3,657	3,746	3,842	3,953	4,068
OPERATING SURPLUS (DEFICIT)	-	2,498	4,146	309	224	296	275	243	218	222	151
CAPITAL EXPENDITURE											
Renewals	368	2,700	9,916	331	356	383	418	455	498	523	550
New Works	-	180	1,050	-	-	-	-	-	-	-	3,542
Loan Repayments	6	6	6	7	14	22	23	25	27	29	31
TOTAL CAPITAL EXPENDITURE	374	2,886	10,972	338	370	405	441	480	525	552	4,123
FUNDED BY											
Loans	-	-	-	400	400	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-
Cash From Operating	374	2,886	10,972	(62)	(30)	405	441	480	525	552	4,123
TOTAL FUNDING	374	2,886	10,972	338	370	405	441	480	525	552	4,123
RATES MOVEMENT (%)	0.5%	12.1%	5.2%	26.9%	-1.0%	-3.4%	1.6%	3.0%	2.0%	2.6%	0.2%
Operating Expenditure includes:											
Interest	12	11	11	10	39	65	64	62	60	58	56
Depreciation	374	369	378	667	676	686	696	707	717	728	740
Indirect Expenditure	197	209	229	278	269	263	270	276	283	291	298
Reconciliation with Funding Impact Statement											
Surplus (Deficit) of operating funding per funding Impact Statement	279	2,401	143	283	494	647	636	676	682	697	638
Depreciation	(374)	(369)	(378)	(667)	(676)	(686)	(696)	(707)	(717)	(728)	(740)
Subsidies & grants for capital expenditure	-	-	3,500	-	-	-	-	-	-	-	-
Development contributions	95	466	881	693	406	335	335	274	253	253	253
OPERATING SURPLUS (DEFICIT)	-	2,498	4,146	309	224	296	275	243	218	222	151

Community Protection											
	Annual Plan Budget 11/12 \$'000	LTP Budget 12/13 \$'000	13/14 \$'000	14/15 \$'000	15/16 \$'000	16/17 \$'000	17/18 \$'000	18/19 \$'000	19/20 \$'000	20/21 \$'000	21/22 \$'000
INCOME											
General Rates	1,309	1,333	1,525	1,593	1,688	1,702	1,791	1,809	1,914	1,904	1,973
Targeted Rates	189	212	245	243	249	255	261	266	273	280	288
Fees and Charges	3,591	5,063	5,321	5,506	5,608	4,720	4,695	4,633	4,777	5,092	5,240
TOTAL INCOME	5,089	6,608	7,091	7,342	7,545	6,677	6,747	6,708	6,964	7,276	7,501
OPERATING EXPENDITURE											
Civil Defence	307	340	364	373	394	406	402	430	440	438	463
Environmental Health	1,044	1,346	1,397	1,376	1,460	1,457	1,543	1,531	1,627	1,620	1,666
Building Services	3,170	4,169	4,340	4,388	4,501	3,617	3,699	3,777	3,870	3,982	4,092
Stock Control	27	29	30	31	31	32	33	34	35	36	37
Dog Control	326	358	390	401	412	424	435	446	458	471	485
Rural Fire	194	195	205	205	210	216	221	227	233	239	246
Cemeteries	118	155	164	169	174	180	185	191	198	206	214
	5,186	6,592	6,890	6,943	7,182	6,332	6,518	6,636	6,861	6,992	7,203
Internal Interest Elimination	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	5,186	6,592	6,890	6,943	7,182	6,332	6,518	6,636	6,861	6,992	7,203
OPERATING SURPLUS (DEFICIT)	(97)	16	201	399	363	345	229	72	103	284	298

	Annual Plan Budget 11/12 \$'000	LTP Budget 12/13 \$'000	13/14 \$'000	14/15 \$'000	15/16 \$'000	16/17 \$'000	17/18 \$'000	18/19 \$'000	19/20 \$'000	20/21 \$'000	21/22 \$'000
CAPITAL EXPENDITURE											
Renewals	7	62	-	-	-	-	-	-	-	-	-
New Works	42	142	190	43	59	20	96	13	13	14	15
Loan Repayments	7	6	10	22	22	23	22	28	27	25	24
TOTAL CAPITAL EXPENDITURE	56	210	200	65	81	43	118	41	40	39	39
FUNDED BY											
Loans	7	123	170	-	21	-	83	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-
Cash From Operating	49	87	30	65	60	43	35	41	40	39	39
TOTAL FUNDING	56	210	200	65	81	43	118	41	40	39	39
RATES MOVEMENT (%)	3.5%	3.1%	14.4%	4.5%	6.0%	0.8%	5.2%	1.0%	5.8%	-0.5%	3.6%
Operating Expenditure includes:											
Interest	33	27	36	47	46	46	44	48	46	45	43
Depreciation	6	6	8	9	9	10	11	12	13	14	15
Indirect Expenditure	339	439	461	464	477	420	434	443	459	468	484

Reconciliation with Funding Impact Statement											
Surplus (Deficit) of operating funding per funding Impact Statement	(91)	22	209	408	372	355	240	84	116	298	313
Depreciation	(6)	(6)	(8)	(9)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
OPERATING SURPLUS (DEFICIT)	(97)	16	201	399	363	345	229	72	103	284	298

Community Development

	Annual Plan Budget 11/12 \$'000	Annual Plan Budget 11/12 \$'000	13/14 \$'000	14/15 \$'000	15/16 \$'000	16/17 \$'000	17/18 \$'000	18/19 \$'000	19/20 \$'000	20/21 \$'000	21/22 \$'000
INCOME											
General Rates	271	318	319	328	337	346	355	364	373	383	393
Fees and Charges	945	2,895	992	1,036	1,083	1,135	1,182	1,233	1,292	1,356	1,420
Interest	2	3	1	-	-	-	-	-	-	-	-
Subsidies and Grants	45	65	67	69	71	74	76	78	80	83	86
TOTAL INCOME	1,263	3,281	1,379	1,433	1,491	1,555	1,613	1,675	1,745	1,822	1,899
OPERATING EXPENDITURE											
Community Development	278	265	272	278	286	294	301	308	316	325	334
Social Services	45	56	57	59	60	62	64	65	67	69	71
Safer Communities	109	165	165	141	133	136	138	140	143	145	148
Injury Prevention	139	142	145	134	134	138	142	146	151	156	161
Youth Development	-	63	65	66	68	70	72	74	76	78	80
Community Housing	740	786	808	871	850	875	902	928	1,009	994	1,029
	1,311	1,477	1,512	1,549	1,531	1,575	1,619	1,661	1,762	1,767	1,823
Internal Interest Elimination	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	1,311	1,477	1,512	1,549	1,531	1,575	1,619	1,661	1,762	1,767	1,823
OPERATING SURPLUS (DEFICIT)	(48)	1,804	(133)	(116)	(40)	(20)	(6)	14	(17)	55	76

	Annual Plan Budget 11/12 \$'000	LTP Budget 12/13 \$'000	13/14 \$'000	14/15 \$'000	15/16 \$'000	16/17 \$'000	17/18 \$'000	18/19 \$'000	19/20 \$'000	20/21 \$'000	21/22 \$'000
CAPITAL EXPENDITURE											
Renewals	2	2,000	3,000	-	-	-	-	-	-	-	-
New Works	30	30	-	-	-	-	-	-	-	-	-
Loan Repayments	70	30	32	218	225	250	276	303	334	367	402
TOTAL CAPITAL EXPENDITURE	102	2,060	3,032	218	225	250	276	303	334	367	402
FUNDED BY											
Loans	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-
Cash From Operating	102	2,060	3,032	218	225	250	276	303	334	367	402
TOTAL FUNDING	102	2,060	3,032	218	225	250	276	303	334	367	402
RATES MOVEMENT (%)	-7.5%	17.3%	0.3%	2.8%	2.7%	2.7%	2.6%	2.5%	2.5%	2.7%	2.6%
Operating Expenditure includes:											
Interest	55	53	50	48	46	44	43	43	42	41	41
Depreciation	247	247	257	266	275	285	296	307	321	335	351
Indirect Expenditure	69	71	72	76	73	75	78	80	86	85	88

Reconciliation with Funding Impact Statement											
Surplus (Deficit) of operating funding per funding Impact Statement	199	2,051	124	150	235	265	290	321	304	390	427
Depreciation	(247)	(247)	(257)	(266)	(275)	(285)	(296)	(307)	(321)	(335)	(351)
OPERATING SURPLUS (DEFICIT)	(48)	1,804	(133)	(116)	(40)	(20)	(6)	14	(17)	55	76

Property Management											
	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
INCOME											
Forestry revenue	33	377	377	228	164	310	43	436	343	296	162
Investment property revenue	146	132	118	107	96	92	86	84	83	84	85
Other revenue	5	4	4	4	4	4	4	4	4	4	4
Interest	112	248	249	258	267	273	283	292	303	313	326
Dividends	373	373	373	373	373	373	373	373	373	373	373
Gains	89	270	187	167	176	194	210	231	257	283	300
TOTAL INCOME	758	1,404	1,308	1,137	1,080	1,246	999	1,420	1,363	1,353	1,250
OPERATING EXPENDITURE											
General Management	127	165	169	174	179	185	190	194	199	205	211
Service Centres	130	14	51	106	110	114	120	128	136	145	155
Investment property	166	130	129	128	130	129	130	130	132	133	134
Other Property	56	52	53	54	55	57	58	59	61	63	64
Forestry	174	178	162	189	194	177	183	194	218	225	233
Investments	6	6	6	6	6	6	7	7	7	7	7
	659	545	570	657	674	668	688	712	753	778	804
Internal Interest Elimination	7	7	7	6	6	6	6	6	6	6	5
TOTAL OPERATING EXPENDITURE	652	538	563	651	668	662	682	706	747	772	799
Taxation	112	112	112	112	112	112	112	112	112	112	112
OPERATING SURPLUS (DEFICIT)	(6)	754	633	374	300	472	205	602	504	469	339

	Annual Plan Budget 11/12 \$' 000	LTP Budget 12/13 \$' 000	13/14 \$' 000	14/15 \$' 000	15/16 \$' 000	16/17 \$' 000	17/18 \$' 000	18/19 \$' 000	19/20 \$' 000	20/21 \$' 000	21/22 \$' 000
CAPITAL EXPENDITURE											
Renewals	15	-	-	103	-	-	-	119	-	-	-
New Works	16	78	37	23	17	34	5	50	40	36	20
Loan Repayments	16	15	16	16	17	18	19	21	22	24	25
TOTAL CAPITAL EXPENDITURE	47	93	53	142	34	52	24	190	62	60	45
FUNDED BY											
Capital Income	27	27	29	34	41	45	35	42	45	53	54
Loans	-	-	5	5	5	5	5	5	5	5	5
Reserves	15	-	-	103	-	-	-	119	-	-	-
Cash From Operating	5	66	19	-	-	2	-	24	12	2	-
TOTAL FUNDING	47	93	53	142	46	52	40	190	62	60	59
RATES MOVEMENT (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Operating Expenditure includes:											
Interest	70	64	63	62	61	59	58	57	55	54	52
Depreciation	340	338	351	362	374	387	401	417	434	454	474
Indirect Expenditure	33	33	32	34	34	33	34	35	37	37	38

Reconciliation with Funding Impact Statement											
Surplus (Deficit) of operating funding per Funding Impact Statement	451	949	924	696	610	777	508	900	793	752	625
Depreciation	(340)	(338)	(351)	(362)	(374)	(387)	(401)	(417)	(434)	(454)	(474)
Gains from sale of assets	89	270	187	167	176	194	210	231	257	283	300
Internal Surplus from Council Water unit	(94)	(15)	(15)	(15)	-	-	-	-	-	-	-
Taxation	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)
OPERATING SURPLUS (DEFICIT)	(6)	754	633	374	300	472	205	602	504	469	339

GLOSSARY ...

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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 Ten Year 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 councilors 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 councilors 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.

Local Government Act 2002

The key legislation that defines the regulations and responsibilities for local authorities including Waimakariri District Council.

Long Term Plan (LTP)

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. The Ten Year Plan is the same as the LTP. The term "Ten Year Plan" is used for ease of understanding.

Main District Towns

Kaiapoi, 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.

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 Ten Year Plan. Submissions need to be made in writing.

Targeted Rating Area

A defined geographical area which attracts a specific rating requirement.

Ten Year 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. The Ten Year Plan is the same as the LTP. The term "Ten Year Plan" is used for ease of understanding.

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 Ten Year 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 councilors to represent the interests of the community to Council.

COUNCIL STRUCTURE AND MANAGEMENT ...

COUNCIL STRUCTURE AND MANAGEMENT...

MAYOR

David Ayers

DEPUTY MAYOR

Kevin Felstead

STANDING COMMITTEES

(Mayor David Ayers is ex officio on all Standing Committees)

Utilities & Roading Committee

Peter Farrant
Neville Atkinson
John Meyer
Robbie Brine
Kirstyn Barnett

Audit Committee

Jim Gerard
Kevin Felstead
Kirstyn Barnett
Roger Blair
Peter Farrant

Community & Recreation Committee

Robbie Brine
Neville Atkinson
Peter Allen
Kevin Felstead
Dan Gordon

Resource Management & Regulation Committee

Roger Blair
Dan Gordon
John Meyer
Peter Allen
Jim Gerard

Earthquake Recovery Committee

Mayor David Ayers
All Councillors
Chair, Kaiapoi Community Board, Robyn Wallace

KAIAPOI COMMUNITY BOARD

Robyn Wallace
Neville Atkinson
Steve Ryder
Jackie Watson
Vacancy

Caroline Faass
Roger Blair
John Meyer
Sandra Stewart

WOODEND/ASHLEY COMMUNITY BOARD

Duncan Lundy
Kirstyn Barnett
Rick Cable
Mike Northmore

Keith Nelson
James Ensor
Peter Farrant
Chris Prickett

RANGIORA COMMUNITY BOARD

Murray Clarke
Peter Allen
Keith Galloway
Jim Gerard
Sharleen Stirling

Greg Miller
Robbie Brine
Judith Hoult
Angela Smalley

OXFORD/EYRE WARD ADVISORY BOARD

Victor Allen
Joe Boulton
Wendy Doody
Bruce Stokes
Donald Hutchings

Bob Leader
Mark Brown
Doug Nicholl
Andy Woolhouse

MANAGEMENT TEAM

Jim Palmer
B.Comm. CA, AFNZIM
CHIEF EXECUTIVE

Jeff Millward
B.Bus., CA
MANAGER, FINANCE AND BUSINESS SUPPORT

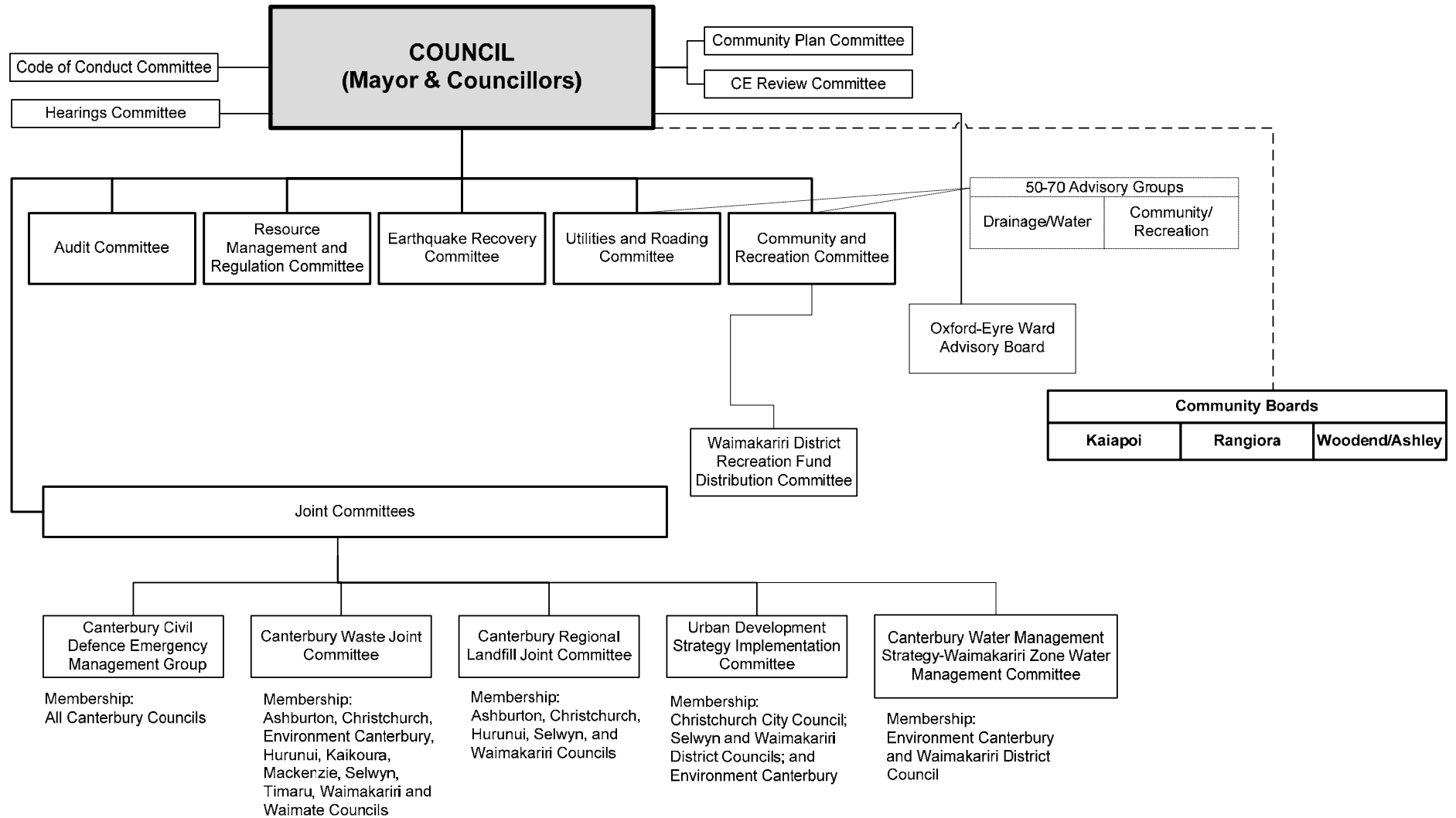
Gerard Cleary
BE, BSc, PGDipBusAdmin, CPEng, MIPENZ
MANAGER, UTILITIES AND ROADING

Simon Markham
BA, BTP
MANAGER, POLICY & STRATEGY

Craig Sargison
LLB, Dip. NZLS
MANAGER, COMMUNITY AND RECREATION

Nick Harrison
BSc Dip Ag Sc
MANAGER, PLANNING AND REGULATION

Structure of Council and Committees



Staff Structure to Level Three

