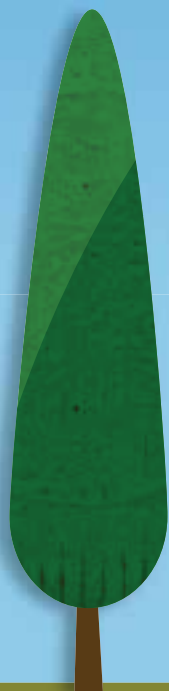




WAIMAKARIRI
Our District
Annual Plan 2020-2021

MAKING WAIMAKARIRI A GREAT PLACE TO BE



Your Council

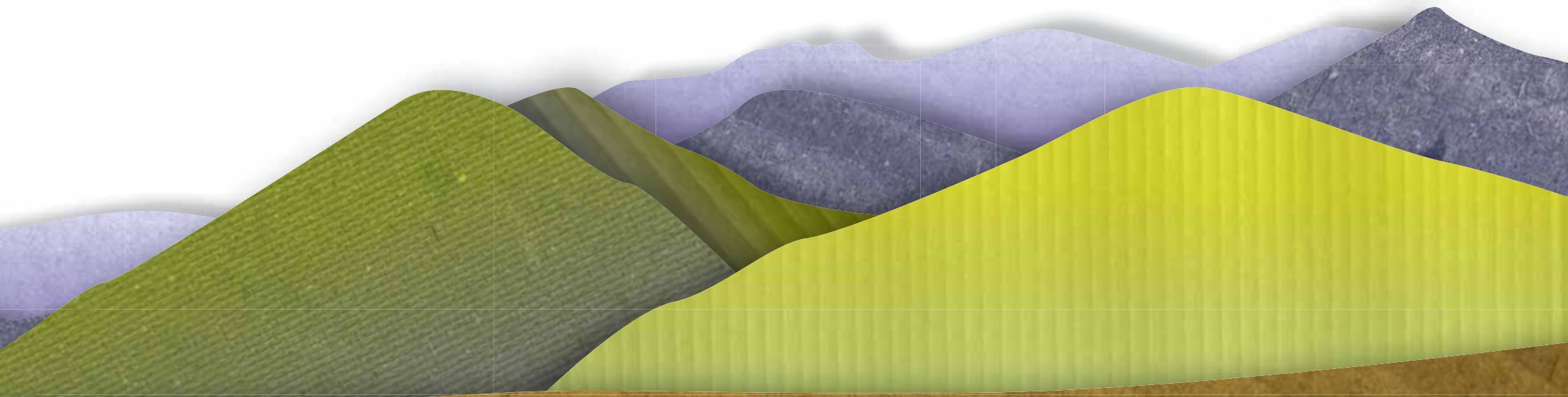


From left to right: Chief Executive Jim Palmer; Councillor Wendy Doody; Councillor Philip Redmond; Councillor Sandra Stewart; Councillor Al Blackie; Mayor Dan Gordon; Councillor Niki Mealings; Councillor Paul Williams; Councillor Kristyn Barnett; Councillor Robbie Brine; Deputy Mayor Neville Atkinson; Councillor Joan Ward.

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Welcome to the Annual Plan

Due to the COVID-19 pandemic Waimakariri District Council revised the Draft Annual Plan 2020 – 2021 to keep rate increases as low as possible – from a proposed 4% down to 1.5%.

Increases will vary depending on the property, but generally speaking an average property will see an increase of approximately \$45 per year or \$11.25 every quarter.

The revision was to ensure the Council is in a position to ease the immediate pressure on households during a downturn while still being able to play a role in the economic recovery of the District.

To get to 1.5% we have taken a long, hard look at our finances and adjusted our plans, projections and assumptions for the coming years. We heard from residents that they were looking for us to keep any increases as low as possible this year while positioning the Council to help Waimakariri recovery - which is exactly what we've done.

The changes to the budget saved \$2.9m in spending and also \$2.2m in planned rates funding.

This was achieved through a significant reprioritisation of over \$10m of capital works to outer years, lowering repayments in the coming year to the earthquake loan, as well as a line-by-line review of all budgets. It's also meant a remuneration freeze for staff, cuts on training budgets and new positions have been deferred for the foreseeable future.

Getting rates down to this point the Council believe will help in the short term while also minimising the locally felt and longer lasting economic effects of COVID-19.

Due to COVID-19 restrictions the Council incurred costs and lost \$2.25m of income which will be recovered over the coming ten years via a loan.

While some capital projects are being deferred the Council is still proposing a significant capital expenditure programme of \$69 million in the 2020/21 year, which includes \$28 million to finish construction of Stadium Waimakariri.

The Council has also submitted to the central government 'shovel-ready' projects list which, if funded, would provide a significant boost to the local economy.

Projects submitted include road and intersection updates (a number of smaller projects, as well as the realignment of the Skewbridge Road bridge – \$25m), Kaiapoi stormwater management and flood protection (\$18m), drinking water infrastructure and UV treatment (\$12m), and big picture projects like the Wheels to Waipara cycleway (\$10m), and the Woodend Bypass (NZTA are also supporting this project) which will also better enable the development of the Ravenswood residential and commercial area.

The Council is drafting a Recovery Plan which will assess economic impacts of the pandemic on the District and signal the desired outcomes and actions to address the immediate, short and long-term needs of our community as we bounce back.

With the economic effects of the pandemic yet to be fully felt the Council is offering a range of relief and support initiatives for residents and businesses looking

for help with rates. To discuss these please phone 0800 965 468 (0800 WMK GOV).

This year we sought feedback from the community on infrastructure focused proposals which would ensure the District was prepared for growth and provided better facilities as well as a healthier environment.

This included seeking feedback on our investment framework for 'Three Waters' upgrades in expectation of firmer regulation through Taumata Arowai – the Water Services Regulator, as well as a proposal to develop a Kaiapoi Community Hub.

Submissions from members of the public supported both of these proposals. These sentiments were supported by the Council and a review of our framework as well as early stage development of the Kaiapoi Community Hub will be programmed for the coming year.

Work we signalled as being underway such as building new park and ride carparks in Kaiapoi and Rangiora, urban cycleway projects, designing Park and Ride facilities, continuing to develop our corporate Sustainability Strategy, developing a Climate Change Response Strategy, building Stadium Waimakariri, updating our natural hazard maps, and updating the Community Outcomes.

In the coming months we will be in touch to seek feedback on our Long Term Plan. This is a document which takes a 10 year view ahead and programmes a range of work for the coming decade.

I hope you find the response of this Annual Plan to be one which is sensible and one which looks after residents today, while also making decisions which will help us recover in the longer term too.



A handwritten signature in black ink, appearing to read 'Dan Gordon', with a large, stylized flourish at the end.

Dan Gordon
Mayor

Key Changes to the Draft Annual Plan

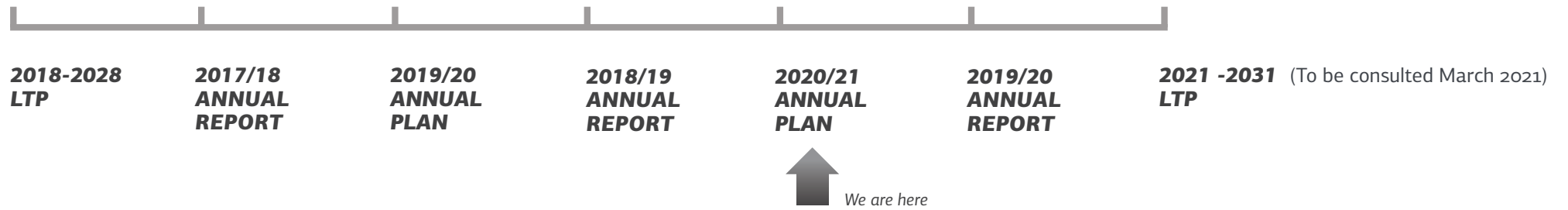
Changes as a result of submissions to the Annual Plan and decisions made by Council.

Key areas where savings were made due to Covid-19	
Areas	(Savings) \$'000
Earthquake loan rates smoothing	(491)
Staff savings	(784)
Interest on debt	(751)
Training and associated costs	(390)
Cost adjustors	(789)
Other savings	(85)
Covid-19 (10 year loan)	271
Mandeville Sports Club - grant towards the purchase of a mower	3
Southbrook Community Sports Club - grant to assist with operational budget	24
Projects postponed (or removed) to future years from 2020/21	
Projects over \$100,000 are listed here	
Significant Activities	Budget increase/ (decrease) \$'000
Water	
Cust Headworks Renewals	(200)
Cust UV Treatment Implementation	(110)
Poyntzs Road Source Upgrade	(346)
Water quality monitoring/equipment at various schemes	(270)
Wastewater	
Rangiora - Central Rangiora Capacity Upgrade Stage 5	(1,465)
Woodend - Gladstone Road Rising Main	(345)
Kaiapoi - Capacity upgrade	(100)
Kaiapoi - Cridland Street sewer repairs	(150)
Drainage	
East Woodend Detention Pond 2.5ha G	(150)
Wetherfield Lane Improvement Works	(100)
Cones Road Drain Upgrade	(100)
Kiln Place Upgrade	(120)

Significant Activities	Budget increase/ (decrease) \$'000
Dudley Pumpstation Upgrade	(140)
Mill Road Special Management Areas	(270)
Whiltshire / Green Pipework Upgrade	(380)
Pentecost Road Stormwater projects	(700)
Ashley Street Pipe Upgrades	(100)
Southbrook Pipeline - Southern Cross to Flaxton	(350)
North Brook - Janelle to White	(270)
Land Purchase Pond 5, Culverts, Swales Rangiora Urban	(290)
Solid Waste	
Land Purchase for future upgrades	(380)
Recreation	
Roads and carparks	(301)
Future Sports Ground Development	(167)
Kaiapoi Stopbank Recreational Walkway	(250)
Skate Board Facility	(157)
West Oxford Reserve	(250)
Ashley Camp Renewals & Strengthening	(167)
Roading	
New footpaths - Major Towns	(100)
Land Purchases - Improved Level Of Service	(100)
West Rangiora Outline Development Area	(228)
Land Purchases - Growth	(100)
Woodend East Outline Development Area	(100)
Kaiapoi and Rangiora Park & Ride	(210)
Earthquake Recovery	
Recreation & Ecological Linkages	(216)
Car and boat trailer parking Kaiapoi East	(153)
Murphy Park	(204)
Property	
Rangiora Service Center Upgrade	(3,276)
TOTAL REDUCTION	(12,315)

Council's Planning Cycle

THE LONG TERM PLANNING CYCLE



The Purpose

OF THE ANNUAL PLAN

This 2020/21 Annual Plan updates budgets and work programmes laid out in the third year of the 2018-2028 Long Term Plan.

The *Local Government Act 2002* stipulates in Section 95(5) that the purpose of an **annual plan** is to

- a) contain the proposed annual budget and funding impact statement for the year to which the annual plan relates*
- b) identify any variation from the financial statements and funding impact statement included in the local authority's long-term plan in respect of the year*
- c) support the long-term plan in providing integrated decision making and co-ordination of the resources of the local authority*
- d) contribute to the accountability of the local authority to the community.*

The current Long Term Plan can be viewed on the Council website waimakariri.govt.nz

The Decision Making Process

Annual Plan 2020/21 Consultation Document for Public Submissions

(Open Friday 6 March 2020)



Public Submissions

(Closed Tuesday 14 April 2020)



Hearing of Submissions

(Wednesday 6 May)



Consideration of Submissions

(Wednesday 26 May and Thursday 27 May 2020)



Adoption of Annual Plan 2020/21

(Tuesday 16 June 2020)



Effective from 1 July 2020



Our Purpose

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

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



Community Outcomes

GOVERNANCE



Effect is given to the principles of the Treaty of Waitangi

- The Council in partnership with Te Ngāi Tūāhuriri Rūnanga, continue to build our relationship through mutual understanding and shared responsibilities. ^{1 2 3 4}



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

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

ENVIRONMENT



There is a safe environment for all

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



There is a healthy and sustainable environment for all

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

PLACES & SPACES



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

- Conservation and restoration of significant areas of vegetation and/or habitats is encouraged. ^{1,2,3,4}



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

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



Public spaces and facilities are plentiful, accessible and high quality

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



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

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



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

- There are wide-ranging opportunities for people of different ages, abilities and cultures to participate in community life and recreational activities. ^{1,2,3}

SERVICES



Transport is accessible, convenient, reliable and sustainable

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



Core utility services are provided in a timely and sustainable manner

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



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

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



People have wide-ranging opportunities for learning and being informed

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



Businesses in the District are diverse, adaptable and growing

- There are growing numbers of businesses and employment opportunities in our District.^{2,3,4}
- There are sufficient and appropriate places where businesses are able to set up in our District.^{3,4}

Māori Capacity

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

Shared Decision-Making

Opportunity for active involvement in shared decision-making includes an annual Hui between the Council and Te Ngāi Tūāhuriri Rūnanga, where possible joint ventures or shared projects are discussed and matters for Council consideration in developing its Long Term and Annual Plans.

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

Consultation

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

Hearings and Pre-Hearing Meetings

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

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

Other Relationships

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

Mahi Tahi Joint Development Committee

This committee was established in 2019 and will be responsible for preparing recommendations to the Council and Te Ngāi Tūāhuriri Rūnanga. The committee consists of the Mayor, two Councillors and three representatives nominated by Te Ngāi Tūāhuriri Rūnanga.

Our Financials

Rates

The 2020/21 Annual Plan proposes a District average rates increase of 1.5%. The rate increase compares to the 4.3% signalled in the 2018-2028 Long Term Plan (LTP) and 4.0% signalled in the draft Annual Plan.

Given the likely ongoing effects of the COVID-19 pandemic on the world and local economies the council reviewed the budgets, including the capital works programme, with an objective to achieve a rates movement as low as possible. A number of the underlying assumptions, such as interest rates, growth and inflation rates were also reviewed as a result of COVID-19 and its effects on the economy.

Depending on the services a ratepayer receives and the proposed developments occurring in different parts of the District, the rate increases experienced by individual ratepayers will vary from the District-wide average increase of 1.5%. The Annual Plan provides examples of the proposed rate movements across the District.

Inflation

Except for some components of the budget, such as insurance, the inflation factor for the period ended June 2021 is budgeted to be nil. This is based on the assumption that the economic effect of the COVID-19 pandemic will mean there will be no overall inflation in the 2020/21 year. The Annual Plan usually includes an inflation factor based on forecasts from Business and Economic Research Limited (BERL). BERL provide Local Government with inflation forecasts (LGCI) that are forecast to have an impact on the costs that Local Government use to provide its services, such as Roads, Water, Wastewater, Solid Waste, Greenspaces and Recreation Services. The BERL forecast was not used as it was provided before the pandemic.

Operating Expenditure

The Council's proposed operating expenditure for 2020/21 is \$105m to deliver its services and programmes.

Rates revenue funds about 65% of this cost, with the balance funded from fees and charges, subsidies and other income. The Operating costs for each activity and sub activity is provided within the Annual Plan.

Although the Income statement indicates a surplus, this is due to revenue receipts, such as New Zealand Transport Road subsidies, that are applied to capital works. The Council also receives development contributions that are applied to capital expenditure in relation to capital expenditure for growth.

Fees and Charges

Adjustments have been made to the Fees and Charges, including Development Contributions to reflect the cost of providing services. The full list of fees and charges are included in the Fees and Charges section of the 2020/21 Annual Plan document.

Capital Expenditure

Capital works are contained within each of the significant activities of Roothing, Water, Waste and Recreational service and the various projects are classified into three categories, Growth, New Levels of Service and Replacement. A list of significant capital projects is shown within the 2020/21 Annual Plan.

The Council's capital programme for 2020/21 is budgeted to cost \$69m. This is higher than what Council would normally spend renewing its network and providing for new and increased levels of service, which is usually between \$30m and \$40m annually.

The reason for a higher capital work programme, as forecast in the LTP, relates to projects such as:

- Regeneration projects and riverside facilities proposed in Kaiapoi (\$3m)
- Construction of the multi-use sports stadium in Coldstream Road (\$25m)
- Park and ride facilities in Kaiapoi and Rangiora (\$1.4m)
- West Rangiora Roothing improvements (\$2m)
- Refurbishment of the Rangiora Service centre (\$1.5m).

A list of significant capital projects is shown in the 2020/21 Annual Plan.

Debt

The Council debt is expected to be \$31m less than forecast in the LTP and forecast to be \$183m at June 2021. The lower amount of debt is due to the delay of a number of projects due to COVID-19. The Council has also reviewed and reforecast its capital expenditure programme. These changes are shown in the section changes to the draft Annual Plan.

The Council debt is significantly lower than the maximum limits and benchmark allowed under the Local Government Funding Agency (LGFA) and Local Government (Financial Reporting Prudence) Regulations. However, Council imposes more stringent limits on its own borrowing and limits of debt, to ensure it has enough "headroom" to debt fund future adverse events, such as an alpine fault rupture. The Council feels this it is a prudent to allow for this type of event, given the experiences of the 2010 and 2011 earthquakes.

Service Delivery

Significant Activities

Community Leadership

- Governance
- District Development

Infrastructure Services

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

Community Services

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

Property Management

Earthquake Recovery and Regeneration

Council Controlled Organisations

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

Significant Activities

This section contains information about each of the Council's significant activities, the services provided to ratepayers and why the Council makes each service available.

The table for each activity indicates the major services provided, which may include indications of how much is provided, the standard to which it is delivered, timeframes, costs and legal obligations. The Council measures its progress and performance in meeting ratepayer expectations by relating the service to any relevant timeframes and quantifiable targets, enabling identification of progress and trends. Over time this reporting indicates areas where the Council may consider making improvements to the way it delivers services.

Progress in achieving improved service levels link with the achievement of the community outcomes.

Assets are described and information about potential changes to an asset is explained.

Governance

Community Outcomes

GOVERNANCE



Effect is given to the principles of the Treaty of Waitangi



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

What we provide

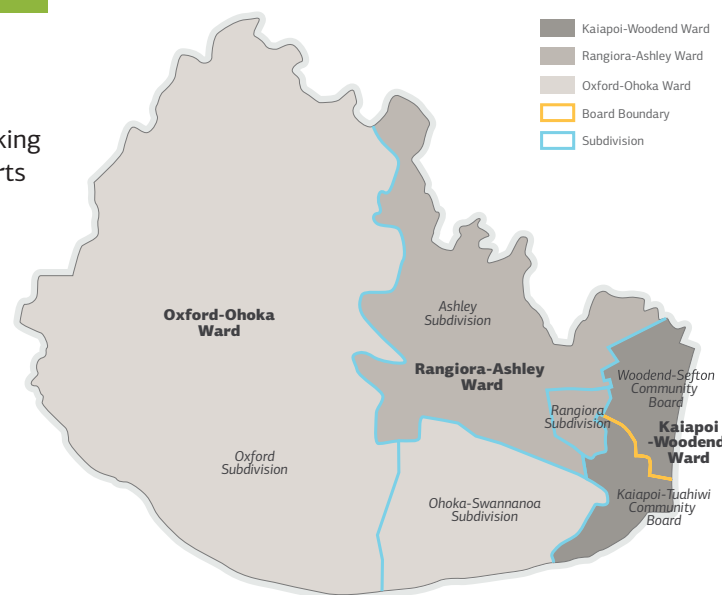
The Council provides systems and processes for establishing and maintaining effective decision-making for the overall benefit of the community, and supports

- the relationship between Māori and the Council
- the functions of the Community Boards for:
 - Kaiapoi-Tuahiwi
 - Oxford-Ohoka
 - Rangiora-Ashley
 - Woodend-Sefton
- representation of the community's interests
- the ways in which the community can contribute to Council decisions, and
- monitoring of the Councils performance.

Why we do it

The Council has a responsibility to provide community leadership, make decisions and involve the community in decision-making. Community involvement in decision-making elevates the Council's accountability to the community and enhances Iwi relationships.

The Council must also comply with financial policies and practices like the Revenue & Financing Policy, Rating Policy and Generally Accepted Accounting Practices (GAAP) specified in the Annual Report, which monitors the Council's financial performance and service delivery each year.



The assets we look after

There are no significant assets for this activity.

Council assets are adequately and appropriately insured.

Key Projects

2020/21

Representation Review. Ahead of the 2022 Local Body elections the Council is required to review the representation arrangements which looks at the structure of its membership and the way they are elected. This could affect the total number of members, whether they come from a ward or 'at large' across the wider district, the boundaries of wards and constituencies, or the names of wards and constituencies.

Significant negative effects on the community

There are none.

Governance - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)	
IWI RELATIONSHIPS					
Effect is given to the principles of the Treaty of Waitangi.	The Council in partnership with Te Ngāi Tūāhuriri Rūnanga, continue to build their relationship through mutual understanding and shared responsibilities.	On-going discussion and consultation with Te Ngāi Tūāhuriri Rūnanga on relevant issues as set out in the Memorandum of Understanding.	Rūnanga Executive meetings with Council staff held each quarter.	At least 1 meeting.	
			Rūnanga/Council Hui held.	Hui held annually.	
COUNCIL'S ACCOUNTABILITY TO THE COMMUNITY					
There are wide ranging opportunities for people to contribute to the decision making that effects our District.	The Council makes information about its plans and activities readily available.	Recognising and responding to community requests for official information under the Local Government Official Information and Meetings Act (LGOMIA) 1987.	The percentage of Land Information Memoranda (LIM) applications issued within 10 working days.	100%	
			Public access is provided to Council decision-making.	The percentage of Council agenda items of businesses open to the public.	At least 90%
			Accountability to the Community is maintained through decisions reflected in Council's strategic documents.	The Long Term Plan (LTP) and Annual Plan (AP) is adopted by Council within the legislative timeframe.	Adopted by 30 June.
			Accountability to the Community is maintained through results reflected in Council's strategic performance documents.	The Annual Report and Summary is adopted by Council within the legislative timeframe.	Adopted by 31 October.
			The Annual Report and Summary is adopted by Council with an unmodified audit opinion.	Unmodified Opinion issued.	
COMMUNITY INVOLVEMENT IN DECISION-MAKING					
There are wide ranging opportunities for people to contribute to the decision making that effects our District.	The Council takes account of the views across the community including mana whenua.	Maintaining Council, Committees and Community Boards as opportunities for community input into decision-making.	The percentage of Council, Committee and Community Board meetings held per quarter.	100%	

Governance - Funding Impact Statement for 2020/2021

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	2,260	2,311	2,447
Targeted Rates	671	598	666
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	15	15	15
TOTAL OPERATING FUNDING	2,946	2,924	3,128
Applications of Operating Funding			
Payments to staff and suppliers	2,371	2,350	2,517
Finance costs	-	-	-
Internal charges and overheads applied	577	577	604
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	2,948	2,927	3,121
SURPLUS (DEFICIT) OF OPERATING FUNDING	(2)	(3)	7
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	-	-	-

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(2)	(3)	7
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	(2)	(3)	7
SURPLUS (DEFICIT) OF CAPITAL FUNDING	2	3	(7)
FUNDING BALANCE	-	-	-

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

District Development

Community Outcomes

SERVICES



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



Businesses in the District are diverse, adaptable and growing

ENVIRONMENT



There is a healthy and sustainable environment for all

PLACES & SPACES



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

What we provide

District Development provides accurate and responsive advice, and regular monitoring to enable the Council to plan for land uses and respond to patterns of change in the District as a result of demographic fluctuations.

Why we do it

A planned and sustainable response to district land uses and demographic patterns of change helps to

- generate a spatial framework to guide anticipated growth in the District
- manage any adverse effects of development, maintaining a quality environment for our community
- coordinate and facilitate economic development and investment in the District, and
- cater for growth ensuring timely, effective and efficient coordination and provision of core infrastructure.

The assets we look after

There are no significant assets for this activity.

Key projects

2020/21

A major focus for District Development over the next four years is progressing the District Plan review. This is to ensure we address district wide resource

management issues, which also meet the needs of our community. For the first three years of the Plan a total budget of \$6.7m is allocated for the finalisation of the draft District Plan ready for public notification and consultation in 2020/21. Also included is budget for on-going staff time and resources for the Greater Christchurch Partnership.

Outer years projects

Further budget for the District Plan review of \$4.3m is allocated for the hearings and deliberations process and possible mediation and appeal hearings.

Significant negative effects on the community

There are none.

District Development - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
PROVISION OF LAND IDENTIFIED FOR DEVELOPMENT				
<i>Our community's needs for health and social services are met.</i>	Housing is available to match the changing needs and aspirations of our community.	Maintaining a strategic approach to district development when implementing Resource Management and Local Government Act responsibilities so that there is a pool of developable housing and business land for which Council planning and servicing responsibilities have been undertaken.	The supply of land identified for urban residential and business use in relevant plans and policies.	Future provision for at least 5 years supply of land based on recent uptake rates:
	<i>Businesses in the District are diverse, adaptable and growing.</i>	There are sufficient and appropriate places where business are able to set up in our District.		Residential: 250ha or 3,000 lots based on a net density of 10 households per hectare.
MANAGING EFFECTS OF DEVELOPMENT ON THE ENVIRONMENT				
<i>There is a healthy and sustainable environment for all.</i>	Harm to the environment from the impacts of land use, use of water and air emissions is minimised and soils are protected from erosion and unsustainable land use practices.	Responding to plan changes in a timely manner.	The percentage of plan changes responded to in accordance with statutory timeframes.	100%
		Responding to resource consents applications in a timely manner.	The percentage of resource consents issued within statutory timeframes.	100%
		On-going compliance monitoring with consent conditions.	The number of Land Use Consents (LUCs) audited per annum.	200

District Development - Funding Impact Statement for 2020/2021

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	4,166	4,341	4,291
Targeted Rates	168	169	167
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	791	637	715
Internal charges and overheads recovered	1,789	1,630	1,453
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	6,914	6,777	6,626
Applications of Operating Funding			
Payments to staff and suppliers	6,800	7,094	6,424
Finance costs	78	33	80
Internal charges and overheads applied	602	600	634
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,480	7,727	7,138
SURPLUS (DEFICIT) OF OPERATING FUNDING	(566)	(950)	(512)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Increase (decrease) in debt	806	1,310	780
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	806	1,310	780

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	240	360	268
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	240	360	268
SURPLUS (DEFICIT) OF CAPITAL FUNDING	566	950	512
FUNDING BALANCE	-	-	-

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

Roads and Footpaths

Community Outcomes

ENVIRONMENT



There is a safe environment for all



Transport is accessible, convenient, reliable and sustainable

What we provide

The Council provides, maintains and renews sealed and unsealed roads, bridges and culverts, footpaths, on and off road cycleways, bus stops, seats and shelters to enable people to move around for employment, recreation, shopping, social activities and business purposes.

It also provides road signs, markings and street lighting to ensure that travel is safe and convenient.

Why we do it

The provision of an effective and efficient roading and transportation system is key to creating a high quality living environment. The Council maintains and improves the road network to meet changing needs and develops plans to ensure the road network is able to cater for future growth and support the local economy.

The assets we look after

The roading network is comprised of:

Extent	Asset
289	Bridges
16	Bus Shelters
26	Bus Stop Seats
5,174	Street Lights
16,123	Traffic Facilities
359km	Footpaths
18km	On and Off Road Cycleways
975km	Sealed Road
571km	Unsealed Road

The total value of roading assets (excluding land) is \$1.068 billion as at 30 June 2019.

Key projects

2020/21

A district wide renewals and improvements programme with a total budget of \$16.8m including:

- Fernside Road, Flaxton Road, Skewbridge Road Route Improvements (including Fernside/Flaxton roundabout)
- Park & Ride Facilities
- Walking & Cycling Projects
- West Kaiapoi New Collector Road
- Coldstream Road Improvements

- Tram Road Safety Improvements
- Woodend Safety Improvements.

Outer years projects

- To manage the impacts of growth within West Rangiora, a budget of \$2m is allocated to provide route improvements between north-west Rangiora and Kaiapoi West, via Lehmans, Fernside, Flaxton and Skewbridge Roads; this is to provide more resilience and capacity in the road network, to supplement and provide redundancy for the Lineside Road route

NZTA funding has not been able to be secured for the Skew Bridge project. Therefore this project has been delayed while WDC investigates with NZTA opportunities to obtain funding

- To improve safety on Tram Road, a budget of \$2.3m has been allocated to provide safety improvements over the next 10 years.

Significant negative effects on the community

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

Roads and Footpaths - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
There is a safe environment for all.	Crime, injury and harm from road crashes, gambling and alcohol abuse are minimised.	The road network is increasingly free of fatal and serious injury crashes.	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.	Reduction in fatalities and serious injury crashes.
Transport is accessible, convenient, reliable and sustainable.	The standard of our District's roads is keeping pace with increasing traffic numbers.	Sealed roads provide a level of comfort that is appropriate to the road type.	The average quality of ride on a sealed road network, measured by smooth travel exposure.	<ul style="list-style-type: none"> • 95% for rural roads • 75% for urban roads.
		Optimised programmes are delivered that are affordable and at a cost so that service productivity is improving.	The percentage of the sealed local road network that is resurfaced.	5%
		Footpaths are safe, comfortable and convenient.	The percentage of footpath that falls within the level of service or service standard for the condition of footpaths.	95%
		Requests for service will be responded to in a prompt and timely manner.	The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards.	95%
		Unsealed roads provide a level of comfort that is appropriate to the road type.	The percentage of unsealed roads that carry more than 200 vehicles per day.	No more than 5%.

Roads and Footpaths - Significant Capital Projects Over \$50,000 for 2020/2021

Significant Capital Projects	2020/2021
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Remetalling	495
Pavement Rehabilitation	1,314
Drainage Renewals - Kerbs & Channels	624
Drainage Renewals - Culverts	328
Resurfacing - Chipseal	1,882
Resurfacing - Thin Asphaltic	255
Sign Renewal	465
Footpath Reconstruction	937
Carriage Way Lighting Renewal	678
To improve levels of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Minor Improvement Projects	759
New Footpaths and Streetlighting	108
Subdivision Projects	779

Significant Capital Projects (contd)	2020/2021
	\$'000
To meet additional demand	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Subsidised New Growth Works	
New Passenger Transport Instructure	72
Ivory Street Widening (at Queen)	420
Rangiora Woodend Road Improvements including Boys Road	245
Woodend Improvements in conjunction with NZTA PBC and Woodend Bypass	500
Tram Road safety improvements including McHugh's Road	300
Coldstream Road Improvements at Sports Hub	710
Southbrook Road Improvements	425
West Rangiora Rooding Improvements	1,660
Skewbridge Rd Bridge Replacement (Design)	125
Kaiapoi Park & Ride	630
Rangiora Park & Ride	760
Travel Demand MGMT/Modelling	591
Kaiapoi to Belfast Cycleway	1,000
Walking and Cycling Strategy Implementation	1,370
Unsubsidised New Works Growth	
Southbrook Outline Development Plan	1,357
West Rangiora Outline Development Plan	336
Silverstream Collector Road (Adderley-Island)	1,021
Note: These are capital projects that are over \$50,000.	

Roads and Footpaths - Funding Impact Statement for 2020/2021

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	11,251	12,253	11,890
Subsidies and grants for operating purposes	2,995	2,993	3,387
Fees and charges	133	152	134
Internal charges and overheads recovered	241	81	8
Local authorities fuel tax, fines, infringement fees, and other receipts	360	320	360
TOTAL OPERATING FUNDING	14,980	15,799	15,779
Applications of Operating Funding			
Payments to staff and suppliers	6,088	6,326	6,815
Finance costs	1,419	1,793	1,061
Internal charges and overheads applied	2,444	2,378	2,599
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	9,951	10,497	10,475
SURPLUS (DEFICIT) OF OPERATING FUNDING	5,029	5,302	5,304
Sources of Capital Funding			
Subsidies and grants for capital expenditure	5,795	5,139	8,445
Development and financial contributions	2,411	2,895	2,978
Increase (decrease) in debt	2,159	(149)	2,981
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	10,365	7,885	14,404

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	8,303	5,696	12,402
- to improve level of service	764	798	866
- to replace existing assets	5,930	5,804	7,026
Increase (decrease) in reserves	397	889	(586)
Increase (decrease) of investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	15,394	13,187	19,708
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(5,029)	(5,302)	(5,304)
FUNDING BALANCE	-	-	-

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

Water Supply

Community Outcomes

ENVIRONMENT



There is a safe environment for all



There is a healthy and sustainable environment for all

SERVICES



Core utility services are provided in a timely and sustainable manner

What we provide

The Council currently provides reticulated water supplies for about 80% of the District's population, from 14 schemes. The schemes are managed to provide some common levels of service, while some levels of service are scheme specific. All schemes are managed through Activity Management Plans (AMPs) and are operated in accordance with the resource consent conditions. The two main types of supplies are on-demand (supplying urban areas) and restricted or semi-restricted (supplying rural and rural-residential areas).

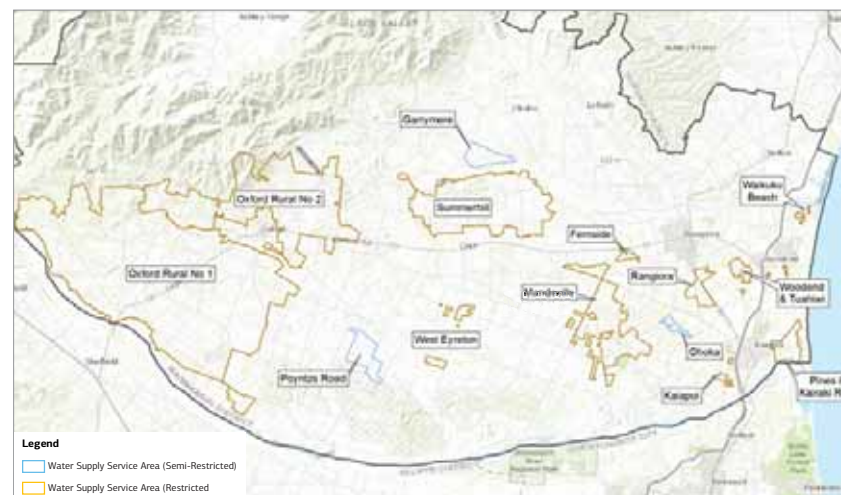
On-demand Water Schemes

- Cust
- Kaiapoi (including The Pines Beach and Kairaki)
- Oxford Urban
- Rangiora
- Woodend/Tuahiwi/Pegasus
- Waikuku Beach



Restricted and Semi-restricted Water Schemes

- Garrymore
- Mandeville/Fernside
- Ohoka
- Oxford Rural No.1
- Oxford Rural No.2
- Poyntz Road
- Summerhill
- West Eyreton



Water Scheme	Compliant Drinking Water Standards for		Date when scheme is expected to be fully compliant
	Microbiological	Protozoal	
Cust	✓	✓	
Garrymere	✓	✓	June 2020 See note 2 below
Kaiapoi (including The Pines Beach and Kairaki)	✓	✓	
Mandeville/Fernside	✓	✓	
Ohoka	✓	✓	
Oxford Rural No. 1	✓	✓	
Oxford Rural No.2	✓	✓	
Oxford Urban	✓	✓	
Pegasus	✓	✓	
Poyntzs Road	✓	✗	December 2021
Rangiora	✓	✓	
Summerhill	✓	✓	
Waikuku Beach	✓	✓	
West Eyreton	✓	✓	
Woodend-Tuahiwi	✓	✓	

1. The Table summarises the status of the existing supplies and the programme to upgrade all supplies to comply with the Drinking Water Standards for New Zealand (DWSNZ). The compliance above is reported as what is expected to be achieved for the 2019/20 compliance period, which was partially complete at the time of this data being produced.
2. The treatment plant upgrade for Garrymere was completed in June 2020 which will ensure the plant achieves protozoal compliance. This will be subject to final drinking-water assessor sign off, following submission of a Water Safety Plan for the scheme in the second half of 2020.

Most of the on-demand schemes also contain some fully restricted connections on the periphery of the scheme. Properties not connected to one of the Council's water supplies generally use private wells to obtain their drinking water. The majority of properties in the Ashley, Loburn and Sefton areas are connected to the Ashley Rural Water Supply scheme administered by the Hurunui District Council.

The Council has been working towards ensuring that it complies with the requirements of the Health (Drinking Water) Amendment Act 2007, which requires the Council to comply with the Drinking Water Standards for New Zealand 2005 (Revised 2018). All of the Council's managed supplies are programmed to be fully compliant by the end of the 2020/21 financial year. This excludes the Ashley Rural Water supply scheme which is managed by Hurunui District Council.

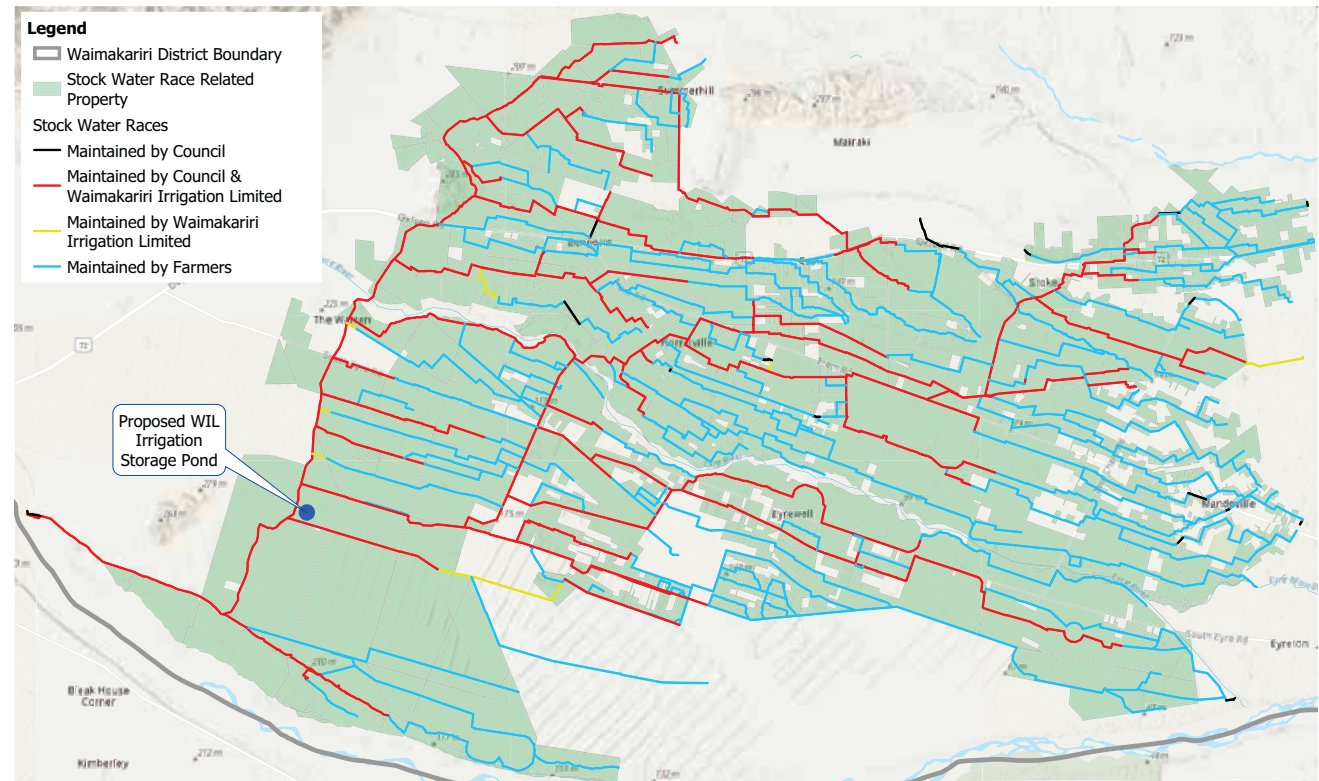
A government inquiry into drinking water safety was concluded in December 2017, which included recommendations to the government for changes to the current Drinking Water Standards. So while Council is working towards achieving compliance with the standards that were current at the time this document was written, it is anticipated that there will be some additional works required in the future, once new standards are released.

In anticipation of upcoming changes to the current Drinking Water Standards, Council has made budget provision to provide ultra-violet (UV) treatment of all its supplies. This work was expected to commence in 2020/21, however as certainty on what the future standards will entail has not yet been gained, these key budgets have been deferred until 2021/22. This will confirm that Council has sufficient certainty on what standards are required to be achieved, before committing to significant expenditure.

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.

District Wide Stockwater Races



Why we do it

Water

Water is an essential need for all sectors of the community. The Council provides high quality potable water for domestic and commercial needs, public amenity and to enhance the health and wellbeing of the community.

Stockwater

To enable livestock farming on dry land.

The assets we look after

Extent	Asset
Water	
3	Intakes
27	Pump Stations and Treatment Plants
72	Reservoirs and Tanks
48	Wells
Stockwater	
6,410m	Culverts
1	Intake tunnel (Browns Rock)
34km	Main race channel
829km	Open water races
61	Other structures (Weirs, Gates and Bridges)
1,720m	Siphons
2	Small takes on the Cust River

Key projects

2020/21

The focus will be to continue with key water headworks upgrade projects. There is one project required to be completed in order to comply with the Drinking-water Standards (the Poyntzs Road source upgrade project) and one project proposed to improve the security of the Cust water headworks and provide additional storage (the Cust water headworks renewal project).

The proposal for the Poyntzs Road source upgrade project is to join the Poyntzs Road scheme with the West Eyreton and Summerhill schemes, as a means of improving the water quality to this scheme. At Cust, a new headworks is proposed which will address storage deficiencies with the current site, as well as make allowance for potential future treatment requirements.

Consultation for both projects was undertaken in March 2020. For the Cust project, the project was generally supported by the community. For the Poyntzs Road project, the consultation process was significantly disrupted by the Covid-19 pandemic event, and in particular the Level 4 'lockdown' that was in place at the time the public meeting was planned to occur. For this reason, consultation for this project will continue into July 2020 before Council makes a final decision on how to progress this project.

Outer years projects

- Increased focus on pipeline renewals in order to manage a few specific pipe material types which are reaching the end of their useful life
- Growth related works at Woodend, Kaiapoi and Rangiora.

Significant Negative Effects on the Community

In general, the provision of high quality drinking-water does not have significant negative effects on the communities that are served. There are potential negative effects if the reliability of supply, or the quality of the water is compromised. Where deficiencies or risks are identified, projects are put in place to address these and minimise the likelihood of these potential negative effects being realised.

Water Supply - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
WATER SUPPLY AND QUALITY				
There is a safe environment for all.	Harm to people from natural and man-made hazards is minimised.	Safety of Drinking Water All public water supplies comply with Drinking Water Standards for New Zealand 2005 (revised 2008).	The extent to which drinking water complies with the drinking water standards for: a) Bacterial compliance b) Protozoal compliance.	Fully compliant.
Core utility services are provided in a timely and sustainable manner.	Council water supply schemes are provided to a high standard.	Maintenance of the Reticulation Network All public water supplies are actively maintained to minimise the loss of water through leakage.	The percentage of real water loss from the networked reticulation system based on 240 litres per connection per day.	Less than 22%
		Fault Response Times All public water supplies are actively maintained to minimise the outage of water.	The median response time to attend a call-out in response to a fault or unplanned interruption to the network reticulation system:	
		a) Attendance for urgent call-outs from the time that the local authority receives notification to the time that the service personnel reach the site; and	a) Less than 60 minutes.	
		b) Resolution of urgent call-outs from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption; and	b) Less than 480 minutes.	
c) Attendance for non-urgent call-outs from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption; and	c) Less than 36 hours (2,160 minutes).			
d) Resolution of non-urgent call-outs from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.	d) Less than 48 hours (2,880 minutes).			

Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
WATER SUPPLY AND QUALITY (Cont...)				
Core utility services are provided in a timely and sustainable manner.	Council water supply schemes are provided to a high standard.	Fault Response Times All public water supplies are actively maintained to minimise the outage of water.	The number of events that cause water not to be available to any connection for more than 8 hours.	Nil.
There is a healthy and sustainable environment for all.	The demand for water is kept to a sustainable level.	Customer Satisfaction All public water supplies are managed to an appropriate quality of service.	The total number of complaints received about any of the following: a) Drinking water clarity b) Drinking water taste c) Drinking water odour d) Drinking water pressure or flow e) Continuity of supply f) Council's response to any of the above Expressed per 1,000 connections to the networked reticulation system.	Less than 5 complaints.
		Demand Management All public water supplies are managed to ensure demand does not exceed capacity (PM5).	The average consumption of drinking water based on litres per day per person within the District.	Less than 450 litres.
STOCKWATER				
There is a healthy and sustainable environment for all.	The demand for water is kept to a sustainable level.	System Reliability The stockwater race system is managed to an appropriate standard.	The number of water outages exceeding 24 hours in duration.	Nil.
			The percentage of service requests responded to within 48 hours.	100%

Mandatory Performance Measures

Water Supply - Significant Capital Projects Over \$50,000 for 2020/2021

Significant Capital Projects	2020/2021
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: Pipeline Renewals	350
Kaiapoi: Pipeline Renewals	300
Oxford Rural #2: Pipeline Renewals	80
Oxford Urban: Pipeline Renewals	125
Cust: Headworks Renewals	200
To improve levels of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: Pipeline Renewals - Upgrade component	100
Kaiapoi: Pipeline Renewals - Upgrade component	100
Kaiapoi: Backflow Preventor Installations	65
Oxford Urban: Fire Flow Upgrades (North High Street and Bay Road)	75
District Water: Rangiora UV Treatment Installation	86
District Water: Kaiapoi UV Treatment Installation	78
District Water: Domain Rd UV Treatment Installation	100
District Water: Cust UV Treatment Installation	125
District Water: Poyntz Road New Source	248
District Water: New Source Garrymere	440

Significant Capital Projects (contd)	2020/2021
	\$'000
To meet additional demand	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Poyntz Road: Source Upgrade	248
Note: These are capital projects that are over \$50,000.	



Water Supply - Funding Impact Statement for 2020/2021

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	7,509	8,284	7,770
Subsidies and grants for operating purposes	-	-	-
Fees and charges	113	111	115
Internal charges and overheads recovered	138	107	49
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	7,760	8,502	7,934
Applications of Operating Funding			
Payments to staff and Suppliers	3,846	3,904	3,965
Finance costs	624	414	530
Internal charges and overheads applied	898	971	903
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	5,368	5,289	5,398
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,392	3,213	2,536
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	1,948	1,718	2,029
Increase (decrease) in debt	342	2,449	84
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	2,290	4,167	2,113

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	1,077	2,876	604
- to improve the level of service	1,525	918	1,368
- to replace existing assets	1,135	1,264	1,185
Increase (decrease) in reserves	945	2,323	1,492
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	4,682	7,381	4,649
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(2,392)	(3,213)	(2,536)
FUNDING BALANCE	-	-	-

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

Wastewater

Community Outcomes

SERVICES



Core utility services are provided in a timely and sustainable manner

ENVIRONMENT



There is a healthy and sustainable environment for all

What we provide

The Council provides four separate wastewater schemes that collectively enable the disposal of sewage from about 66% of the properties in the District. The service in the main towns is predominantly provided by conventional gravity reticulation, while in rural areas it is provided via pressurised systems. Homeowners pump into the system via pumps. The Council cleans out sludge from private septic tanks connected to a Council scheme. While levels of service are similar between schemes, costs are variable.

All schemes are managed through Activity Management Plans (AMPs) and are operated in accordance with the resource consent conditions. The schemes involve the acceptance of sewage flows from

properties, conveyance to treatment plants, treatment and discharge to meet environmental standards.

Why we do it

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

The assets we look after

The sewerage assets are separated into two urban and two rural schemes:

Urban Schemes	Rural Schemes
Eastern Districts servicing:	
Kaiapoi	Oxford
Mandeville	Fernside
Pegasus	Loburn Lea
Rangiora	
The Pines Beach and Kairaki	
Tuahiwi	
Waikuku Beach	
Woodend	
Woodend Beach	

As of 30 June 2019, total wastewater assets managed by the Council is valued at \$267.8m.

Key projects

2020/21

- Complete investigation, modelling and options assessment for Kaiapoi network to address capacity issues and overflows
- Continuation of the design of upgrades to the Rangiora network to address overflows and cater for growth. Central Rangiora Upgrade Stage 5 construction works have been deferred by one year due to COVID-19.

Outer years projects

- Gladstone Road Rising Main, Woodend
- Address Fernside treatment plant issues, connect to Eastern District Sewer Scheme (EDSS)
- Continuation of the Kaiapoi network upgrade
- Construction of a second aeration basin at the Rangiora treatment plant
- Continued implementation of Rangiora network upgrade
- Upgrade the Tuahiwi pump station to cater for growth
- Rangiora septage facility
- Consideration of alternative power generation at Rangiora Wastewater Treatment Plant (WWTP).

Significant negative effects on the community

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

Wastewater - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
Core utility services are provided in a timely and sustainable manner.	Council sewerage services are provided to a high standard.	System Adequacy The sewerage system is adequately sized and maintained.	The number of dry weather sewerage overflows from the sewerage system expressed per 1,000 sewerage connections to that sewerage system.	Less than 1 per 1,000 connections.
	Harm to the environment from sewage discharges is minimised	Discharge Compliance The treatment and disposal of sewage is managed in accordance with consent conditions.	Compliance with resource consents for discharge from the sewerage system measured by the number of: <ul style="list-style-type: none"> a) Abatement notices b) Infringement notices c) Enforcement orders; and d) Convictions Received in relation to those resource consents	Nil.
			Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	Nil.
There is a healthy and sustainable environment for all.	Harm to the environment from the spread of contaminants into ground water and surface water is minimised.	Response to Sewerage System Faults The sewerage system is actively maintained and faults promptly attended to.	The median response times for attendance to sewerage overflows resulting from a blockage or other fault in the sewerage system: <ul style="list-style-type: none"> a) Attendance time from receipt of notification to the time that service personnel reach the site; and b) Resolution time from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault. 	<ul style="list-style-type: none"> a) Less than 120 minutes b) Less than 480 minutes.

Mandatory Performance Measures

Wastewater - Measuring Performance Cont.

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
<p>Core utility services are provided in a timely and sustainable manner.</p>	<p>Council sewerage services are provided to a high standard.</p>	<p>Customer Satisfaction</p>	<p>The number of complaints received about any of the following:</p> <ul style="list-style-type: none"> a) Sewerage odour b) Sewerage system faults c) Sewerage system blockages; and d) Response to issues with the sewerage system <p>Expressed per 1,000 connections to the sewerage system.</p>	<p>Less than 5 complaints.</p>

Wastewater - Significant Capital Projects Over \$50,000 for 2020/2021

Significant Capital Projects	2020/2021
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Waikuku: Pipeline Replacements	60
To improve level of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: Septage Facility	80
Kaiapoi: Capacity Upgrade	100
Kaiapoi: Cridland Street Sewer Repairs	75
To meet additional demand	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Central Rangiora Capacity Upgrade - Stage 4	364
Kaiapoi: Capacity Upgrade	150
Note: These are capital projects that are over \$50,000.	

Wastewater - Funding Impact Statement for 2020/2021

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	36	34	29
Targeted Rates	8,978	8,932	9,512
Subsidies and grants for operating purposes	-	-	-
Fees and charges	340	451	341
Internal charges and overheads recovered	25	13	32
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	9,379	9,430	9,914
Applications of Operating Funding			
Payments to staff and Suppliers	6,797	4,578	5,632
Finance costs	815	716	748
Internal charges and overheads applied	1,191	1,069	1,121
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	8,803	6,363	7,501
SURPLUS (DEFICIT) OF OPERATING FUNDING	576	3,067	2,413
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	3,877	4,094	3,851
Increase (decrease) in debt	2,856	(478)	(1,246)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	6,733	3,616	2,605

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	1,082	701	592
- to improve the level of service	1,386	1,749	328
- to replace existing assets	2,365	1,375	172
Increase (decrease) in reserves	2,476	2,858	3,926
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	7,309	6,683	5,018
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(576)	(3,067)	(2,413)
FUNDING BALANCE	-	-	-

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

Stormwater Drainage

Community Outcomes

SERVICES



Core utility services are provided in a timely and sustainable manner

ENVIRONMENT



There is a healthy and sustainable environment for all

What we provide

The Council provides drainage services in 12 drainage areas in the District for the removal of surface water following rainfall events. Rates are targeted to those who benefit from the removal of surface water within urban or designated rural drainage areas. In urban drainage areas Council owns, manages and maintains stormwater assets. While in rural drainage areas Council maintains certain drains and waterways.

The drainage systems are managed through Asset Management Plans (AMPs). Maintenance is controlled by the Drainage staff working with a drainage contractor, and other resources to meet levels of service.

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

Extent	Asset
49	Basins
287.9km	Open drains and waterways
102.2km	Piped stormwater networks
14	Stormwater pump stations
3	Treatment devices

As of 30 June 2019, total drainage assets managed by the Council is valued at \$101.9m.

Key projects

2020/21

- Continue flood mitigation works in Kaiapoi, Rangiora and surrounding rural areas. It is noted that some construction works originally planned for 2020/21 have been deferred until 2021/22 due to COVID-19.

Outer years projects

- Commence implementation works to achieve water quality compliance as part of Network Discharge Consents
- Finalise flood mitigation works in Rangiora and surrounding rural areas. Undertake improvement

works in the Parnhams Drain and Feldwick Drain catchments in Kaiapoi.

Significant negative effects on the community

- Potential damage to private property through access of machinery used to clean drains
- Increased silt load in streams, following drain cleaning, particularly if operator not properly aware of the issue
- Potential ecological damage, including fish spawning habitats from drain maintenance activities.

Stormwater Drainage - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
Core utility services are provided in a timely and sustainable manner.	Council drainage services are provided to a high standard.	System Adequacy The stormwater system is adequately sized and maintained. Rural drainage areas are adequately maintained.	Urban Stormwater a) The number of flooding events that occur as a result of overflow from the stormwater system that enters a habitable floor	Nil in less than 50 year storm events.
			b) For each flooding event, the number of habitable floors affected, expressed per 1,000 properties connected to the territorial authority's stormwater system.	Nil per 1,000 connected properties in less than 50 year storm events.
			Rural Drainage Areas: The percentage of service requests for drain cleaning that are responded to within 5 working days.	100%
	Harm to the environment from stormwater discharge is minimised.	Discharge Compliance The stormwater system is managed in accordance with consent conditions.	Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: <ul style="list-style-type: none"> a) Abatement notices b) Infringement notices c) Enforcement orders d) Convictions Received in relation to those resource consents.	Nil.
			Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	Nil.

Mandatory Performance Measures

Stormwater Drainage - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
There is a healthy and sustainable environment for all.	Harm to the environment from the spread of contaminants into ground water and surface water is minimised.	Response Times Flooding events from the stormwater system are promptly attended to.	The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.	Less than 180 minutes.
		Customer Satisfaction The stormwater system is managed to an appropriate quality of service.	Complaints The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1,000 properties connected to the territorial authority's stormwater system.	Less than 10 complaints per 1,000 connected properties.
		Community Engagement The community is consulted on drainage related proposals.	Service Requests: The percentage of service requests relating to any drainage enquires that are responded to within 5 working days.	100%
			Maintain dialogue and consultation with Te Ngāi Tūāhuriri Rūnanga. Facilitate and engage with all drainage and water race advisory groups.	Drainage team represented at all scheduled Rūnanga meetings. 3 meetings per group per annum.

Stormwater Drainage - Significant Capital Projects Over \$50,000 for 2020/2021

Significant Capital Projects	2020/2021
	\$'000
To improve level of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: North Brook (Janelle to White)	180
Rangiora: Whiltshire Green Pipework Upgrade	120
Rangiora: Eastbelt Rain Gardens & Soakpits	100
Rangiora: Flaxton Road Urbanisation	100
Rangiora: Johns to Fraser Stormwater Pipeline	630
Rangiora: Lineside Road Drainage Upgrades	645
Rangiora: Pentecost Road Stormwater Main	112
Rangiora: North Brook Enhancement Work	100
Rangiora: Under Channel Piping	120
Rangiora: Stormwater Minor Improvements	60
Kaiapoi: McIntosh Drain Upgrade	100
Kaiapoi: Parnhams Drain Catchment Improvements	200
Kaiapoi: Raven/Rich Pipe Upgrade	130
District Drainage: Whites Road Upgrade Stage 2	175
District Drainage: Cones Road Drain Upgrade	108
To meet additional demand	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Ohoka: Mill Road Stormwater Management Area	440
Note: These are capital projects that are over \$50,000.	

Stormwater Drainage - Funding Impact Statement for 2020/2021

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	674	605	650
Targeted Rates	4,195	4,576	4,295
Subsidies and grants for operating purposes	-	-	-
Fees and charges	21	23	21
Internal charges and overheads recovered	177	156	58
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	5,067	5,360	5,024
Applications of Operating Funding			
Payments to staff and Suppliers	2,708	2,322	2,918
Finance costs	641	617	542
Internal charges and overheads applied	458	495	408
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	3,807	3,434	3,868
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,260	1,926	1,156
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	1,056	1,037	1,468
Increase (decrease) in debt	2,379	6,294	2,718
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	3,435	7,331	4,186

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital Expenditure			
- to meet additional demand	698	2,778	474
- to improve the level of service	3,687	5,388	3,264
- to replace existing assets	41	44	-
Increase (decrease) in reserves	269	1,047	1,604
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	4,695	9,257	5,342
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,260)	(1,926)	(1,156)
FUNDING BALANCE	-	-	-

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

Refuse and Recycling

Community Outcomes

SERVICES



Core utility services are provided in a timely and sustainable manner

What we provide

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

A domestic kerbside collection service for rubbish bins and bags, organics and recycling bins is offered, with a recycling and rubbish bin collection service provided to some rural residential households. Recycling services are mandatory for all properties within the rated collection areas, but organics and rubbish bins are optional. The Council operates a resource recovery park in Rangiora, a transfer station in Oxford and two cleanfill sites. Aftercare is provided to five closed landfill sites and groundwater quality is monitored at four of these sites in accordance with consent conditions.

Why we do it

The Council has a role in facilitating waste minimisation behaviours within our community. Providing kerbside collection, waste disposal and material diversion services and facilities helps maintain quality of life in the District. Waste minimisation through re-use, recycling and recovery also helps protect our environment by adopting sustainable practices.

The assets we look after

Extent	Asset
2	Cleanfill sites
5	Closed landfills
2	Refuse pits
2	Transfer stations

As of June 2017, total refuse and recycling assets managed by the Council is valued at \$5.3m.

Key projects

2020/21

The following is planned for Southbrook resource recovery park: finalise the site development plan; detailed design, consenting and construction has been deferred at least one year; land purchase for screening and shelter, and landscape plantings, have also been deferred.

Outer years projects

Although per-capita landfilled waste has dropped, total waste (landfill and diversion) quantities is forecast to increase in proportion to population growth. This will put more pressure on diversion facilities and services. Upgrades are programmed for the Resource Recovery Park which includes expansion of the reuse and recycling area, incorporating an education centre, work at the rubbish pit and service area to enable better diversion, and improvements to the access road to improve safety. The planned upgrades have been deferred by at least one year, and a total budget of \$3.6M has been allocated for this project. The planned land purchase to enable screening and shelter plantings, and landscape planting, have been deferred to 2021/22.

Significant negative effects on the community

Public health may be adversely affected if kerbside collection, transfer facilities, cleanfill sites and closed landfills are not managed properly.

Refuse and Recycling - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
WASTE COLLECTION				
Core utility services are provided in a timely and sustainable manner.	Council waste collection services are provided to a high standard.	Transfer facilities open to the public on the following scheduled hours: Southbrook Resource Recovery Park for 56 hours per week.	Southbrook Resource Recovery Park is open at least 360 days of the financial year.	100%
		Oxford Transfer Station for 8.5 hours per week	Oxford Transfer Station is open at least 98 days per calendar year.	100%
		Providing a kerbside waste and recycling collection service.	Kerbside collection service provided as scheduled.	100%
WASTE MINIMISATION				
Core utility services are provided in a timely and sustainable manner.	Waste recycling and re-use of solid waste is encouraged and residues are managed so that they minimise harm to the environment.	Reduction in annual per capita of waste to landfill from 2016/17 baseline quantities as per the Waste Management and Minimisation Plan 2017.	Reduction in annual per capita quantity of waste to landfill.	Reduction from 294kg per capita to 236kg per capita by 2027/28.
		Increase in the annual per capita quantity of materials diverted from landfill from 2016/17 baseline quantities as per the Waste Management and Minimisation Plan 2017.	Increase in annual per capita quantity of materials diverted from landfill.	Increase from 170kg per capita to 228kg per capita by 2027/28.

Refuse and Recycling - Funding Impact Statement for 2020/2021

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	1,046	1,090	1,046
Targeted Rates	3,385	3,897	3,772
Subsidies and grants for operating purposes	-	-	-
Fees and charges	4,568	4,927	4,469
Internal charges and overheads recovered	9	4	9
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	9,008	9,918	9,296
Applications of Operating Funding			
Payments to staff and Suppliers	7,633	8,885	8,372
Finance costs	56	18	22
Internal charges and overheads applied	656	781	721
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	8,345	9,684	9,115
SURPLUS (DEFICIT) OF OPERATING FUNDING	663	234	181
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	150	1,499	(54)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	150	1,499	(54)

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	223	1,774	52
- to improve the level of service	-	-	-
- to replace existing assets	48	59	13
Increase (decrease) in reserves	542	(100)	62
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	813	1,733	127
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(663)	(234)	(181)
FUNDING BALANCE	-	-	-

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

Recreation

Community Outcomes

PLACES & SPACES



Public spaces and facilities are plentiful, accessible and high quality

ENVIRONMENT



There is a safe environment for all

What we provide

Spaces and Places

The Council provides a range of facilities and amenities which support community health, fitness and improved 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

The Council provides indoor swimming facilities at Dudley Park Aquatic Centre in Rangiora and the Kaiapoi Aquatic Centre for seven days per week all year and an outdoor

facility at Oxford for a 15 week summer season. The Council also provides a seasonal paddling pool at Waikuku.

Why we do it

- Parks and community facilities make a valuable contribution to our communities' physical, social, cultural and environmental wellbeing.
- Sport reserves and aquatic facilities encourage active recreation. Green spaces and civic places enhance the natural and cultural values of the district. Our parks provide opportunities for a range of recreation activities and make the district an appealing place to live and visit.
- Facilities, such as public conveniences, and playgrounds, support the use of parks and central business areas and meet the expectations of the community and visitors. Community buildings provide opportunities for recreation, hobbies, the arts, and cultural activities. They enable social connection and our community to come together.

The assets we look after

Extent	Asset
Spaces and Places	
1	Airfield
6	Cemeteries
8	Civic Spaces
27	Community Buildings
17	Cultural Heritage Sites
16	Natural Areas

Extent	Asset
71	Neighbourhood Parks
1,042ha	Parks and Reserves
4	Privately leased holiday parks – camping grounds at Ashley Gorge, Waikuku, Woodend and The Pines/ Kairaki Beaches
3	Public Gardens
64	Public Toilets (The Council maintain 61 located on Council reserves)
25	Sports Parks
271	Streetscapes
Aquatic Facilities	
3	25 metre pools (one outdoor and two indoor)
3	Learn-to-swim pools (one outdoor and two indoor)
1	Leisure pool and spa at Dudley Aquatic Centre
1	Seasonal paddling pool at Waikuku

Key projects

2020/21

- The renewal and development of Good Street walkway as part of the overall business plan for Rangiora. This will formalise this area as a pedestrian walkway and improve the amenity value of this area
- Completion of the Multi Use Sports Facility on Coldstream Road. This facility will be opened during

the 2020/21 financial year

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

Outer years projects

- Development of a recreational pathway from the motorway bridge through to central Kaiapoi on top of the existing Stopbank; this will complement the overall cycling strategy that has been identified by Council and NZTA
- Implementation of the Milton Memorial Park Concept Plan
- Continuation of the planned enhancement of sports grounds throughout the district allow additional playing capacity and a higher level of service.

Significant negative effects on the community

Spaces and Places

There are none.

Aquatic Facilities

Closures for maintenance will have a negative impact on customer usage of the facilities. However, closures will be scheduled during times of the year that reduce the impact on programmes and activities wherever possible.

Recreation - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS <i>(2018-2028)</i>
SPACES AND PLACES				
Public spaces and facilities are plentiful, accessible and high quality.	There are wide ranging opportunities for people to enjoy the outdoors.	Outdoor Providing sports grounds neighbourhood reserves and natural reserves for the community to use.	The number of hectares of parkland per 1,000 residents	8ha.
			The number of hectares of neighbourhood reserve land per 1,000 residents.	1ha.
	There is a wide variety of public places and spaces to meet people's needs and the accessibility of community and recreational facilities meets the changing needs of our community.	Indoor Providing town halls, meeting spaces and indoor court facilities across the District for the community to use.	Customer satisfaction with sports grounds, as measured by an annual survey of users.	At least 90%
			Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.	At least 90%
AQUATIC FACILITIES				
There is a safe environment for all.	Harm to people from natural and man-made hazards is minimized.	Providing two indoor year-round aquatic centres and a seasonal summer pool.	Meeting quality management criteria and standards set by the NZ Recreation Association under the Pool Safe Accreditation Scheme.	100% compliance per annum.
Public spaces and facilities are plentiful, accessible and high quality.	The accessibility of community and recreation facilities meets the changing needs of our community.		Customer Satisfaction with the Aquatic Facilities, as measured by a biannual survey of facility users.	At least 90% per survey.

Recreation - Significant Capital Projects Over \$50,000 for 2020/2021

Significant Capital Projects	2020/2021
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
RESERVES	
General Reserve Renewals	369
Play Safety Surface/Equipment	476
Rangiora Ashley General Landscape Development	64
Kaiapoi Tuahiwi Genreal Landscape Development	111
CAMPING	
Waikuku Camp Renewals & Refurbishments	189
Waikuku Camp Ablutions Block Replacement	230
Kairaki Camp Ablutions Block Replacement	153
TOILETS	
Toilet Renewals	256
SWIMMING POOLS	
Dudley Pool Renewals	160
To improve levels of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
RESERVES	
District: Aroatea Te Awa (Cam River Walkway)	100
District: Flagtrax	72
Woodend Sefton: Hurunui Reserve Development	75
TOILETS	
Mandeville Sports Ground	200
Tirikatene Park Toilet	55
BUILDINGS	
Court facilities	23,170

Significant Capital Projects (contd)	2020/2021
	\$'000
To meet additional demand	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
RESERVES	
Non-specified Reserve Enhancement	409
Future Sports Ground Development	75
Land Purchase Neighbourhood	2,712
Land Development Neighbourhood	366
Note: These are capital projects that are over \$50,000.	

Recreation - Funding Impact Statement for 2020/2021

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	835	865	826
Targeted rates	13,361	13,894	13,832
Subsidies and grants for operating purposes	-	-	-
Fees and charges	2,316	2,351	1,832
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	16,512	17,110	16,490
Applications of Operating Funding			
Payments to staff and Suppliers	11,621	10,889	11,264
Finance costs	1,204	2,482	1,254
Internal charges and overheads applied	1,486	1,603	1,580
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	14,311	14,974	14,098
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,201	2,136	2,391
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	3,078	3,327	3,146
Increase (decrease) in debt	17,058	4,948	13,963
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	20,136	8,275	17,109

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	3,716	3,741	3,562
- to improve the level of service	16,087	3,352	24,168
- to replace existing assets	2,916	1,937	2,032
Increase (decrease) in reserves	(382)	1,381	(10,262)
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	22,337	10,411	19,500
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(2,201)	(2,136)	(2,391)
FUNDING BALANCE	-	-	-

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

Libraries and Museums

Community Outcomes

PLACES & SPACES



Public spaces and facilities are plentiful, accessible and high quality

What we provide

Libraries

The Council libraries provide a variety of learning, information recreation resources in print and electronic format. These are available to the public in the libraries at Kaiapoi, Oxford and Rangiora and via the libraries website.

Museums

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

Why we do it

The Council libraries aim is to 'Make the World a Better Place'. Qualified staff, quality resources and appropriate technologies are employed to inform, connect, engage, empower and assure the community.

The libraries help to connect people to their community, their culture, their heritage, their futures and the world in which they live in.

The assets we look after

Extent	Asset
9,000	Electronic resources
144,000	Library collections/items
347.5m ²	Oxford Library and Service Centre
1,892m ²	Ruataniwha Kaiapoi Civic Centre: Kaiapoi Library, Service Centre, Museum and Art Space
1,415m ²	Trevor Inch Memorial Library Rangiora: Chamber Gallery and Citizens' Advice Bureau

Key projects

Extensions to the Rangiora Library are planned for and forecasted to start 2022 and provision for a Community Meeting space in either Woodend or Pegasus in 2027/28 is anticipated.

Significant negative effects on the community

There are none.

Libraries and Museums - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
LIBRARY SERVICES				
People have wide-ranging opportunities for learning and being informed.	Our educational facilities and libraries are well resourced and have the capacity to manage and respond to changing demographics.	Providing library facilities in Rangiora, Kaiapoi and Oxford; quality resources and information, and a range of programmes and events.	The number of visits per annum to the Kaiapoi and Rangiora Libraries based on the District's population.	Minimum average of 7.5 visits per person per annum.
			The number of visits per annum to the Libraries website based on the District's population.	Minimum of 1 visit per annum.
	Our people are easily able to get the information they need.		Customer satisfaction with library services as measured by an annual survey of library users.	At least 90%.

Libraries and Museums - Significant Capital Projects Over \$50,000 for 2020/2021

Significant Capital Projects	2020/2021
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Resource Purchases	428
Library Furniture and Fittings Replacements	54
Note: These are capital projects that are over \$50,000.	

Libraries and Museums - Funding Impact Statement for 2020/2021

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	3,794	3,724	3,884
Targeted Rates	676	707	731
Subsidies and grants for operating purposes	-	-	-
Fees and charges	133	145	134
Internal charges and overheads recovered	12	-	4
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	4,615	4,576	4,753
Applications of Operating Funding			
Payments to staff and Suppliers	4,126	4,021	4,685
Finance costs	14	6	8
Internal charges and overheads applied	310	299	315
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	4,450	4,326	5,008
SURPLUS (DEFICIT) OF OPERATING FUNDING	165	250	(255)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	123	425	273
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	123	425	273

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	20	-	20
- to replace existing assets	424	496	488
Increase (decrease) in reserves	(156)	179	(490)
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	288	675	18
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(165)	(250)	255
FUNDING BALANCE	-	-	-

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.

Emergency Management

Community Outcomes

ENVIRONMENT



There is a safe environment for all

What we provide

The Council, in accordance with the National Civil Defence Emergency Management Plan, works with the community to manage delivery of Civil Defence Emergency Management Services. This is carried out through a range of strategies based on the 'four R's' of emergency management:

- Reduction
- Readiness
- Response
- Recovery.

Why we do it

Our community has told us they want a safe environment for all to live in. The Council endeavours to provide an environment where the risk to life and property is minimised and the community is well serviced by emergency services.

The assets we look after

Extent	Asset
3	Emergency Response vehicles
40	Radio-telephone and satellite communication devices
1	CDEM storage compound
1	Satellite broadband modem device
2	Satellite phones
1	Siren system (interconnected system involving 3 sets of sirens)
1	Inflatable flood barrier device with dedicated rural fire pump
400	Flood response sandbags
10	PC Tablets
12	Laptops
1	Multi-device re-charging trolley station
2	CDEM trailers

Key projects

- Annual Civil Defence Emergency Management (CDEM) Exercise Pandora
- Alpine Fault Magnitude 8 (AF8) public engagement project
- Annual CDEM cadet program.

Significant negative effects on the community

There are none.

Emergency Management - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
<i>There is a safe environment for all.</i>	Harm to people from natural disasters and man-made hazards is minimised and our District is well served by emergency services where volunteers are encouraged.	Provision of trained volunteers to assist the District in an emergency, as follows: 5 Sector Post Teams 1 Welfare Team 1 NZRT12 Team	Maintain trained Civil Defence Emergency Management Volunteer Teams.	At least 7 trained teams maintained.

Environmental Health Services

Community Outcomes

ENVIRONMENT



There is a safe environment for all

What we provide

The Council provides an effective permitting and inspection regime of registered food and alcohol premises to ensure public health is maintained and statutory nuisances are managed.

Why we do it

To protect the public from and to reduce alcohol related harm, public nuisances and unreasonable noise, ensuring compliance with relevant legislation and council policy.

The assets we look after

There are no significant assets for this activity.

Key projects

Review of the Gambling Venue Bylaw.

Significant negative effects on the community

There are none.

Environmental Health Services - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
There is a safe environment for all.	Crime, injury and harm from road crashes, gambling and alcohol abuse are minimised.	Food premises are verified in accordance with the guidelines set down by the Food Act 2014.	The percentage of licensed premises inspected per annum.	90%
		Ensuring the sale, supply and consumption of alcohol is undertaken safely and responsibly, and the harm caused by the excessive or inappropriate consumption of alcohol is minimised.	The percentage of all licensed alcohol premises inspected at least once per annum.	95%
		Provision of compliance service to enforce noise complaints.	The percentage of after-hours excessive noise complaints responded to within 2 hours.	90%
			The percentage of all other noise complaints responded to within 48 hours.	90%
	Harm to people from natural and man-made hazards is minimised.	Provision of a compliance service to enforce nuisance complaints, for example: offensive smells, dangerous litter and abandoned motor vehicles.	The percentage of serious nuisance complaints responded to within 24 hours.	100%

Animal Control

Community Outcomes

ENVIRONMENT



There is a safe environment for all

What we provide

The Council investigates dog complaints, manages dog registrations and also looks after complaints of wandering livestock on public roads.

Why we do it

To protect the public from dangerous animals and animals that cause a public nuisance.

The assets we look after

Extent	Asset
1	Dog pound
1	Stock pound

Key projects

- Ongoing protection of the public from dangerous animals and animals which cause a public nuisance.

Significant negative effects on the community

There are none.

Animal Control - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS <i>(2018-2028)</i>
There is a safe environment for all.	Protecting the public from animal related nuisances and dangers, to reduce the risk of accidents or injuries, for example: dog attacks.	Response to wandering stock in accordance with the Impounding Act 1955.	The percentage of calls for wandering stock on roads responded to within 1 hour.	90%
		To make provisions for the care and control of dogs in our community.	The percentage of complaints for serious dog attacks responded to within 1 hour.	100%

Building Services

Community Outcomes

ENVIRONMENT



There is a safe environment for all

What we provide

The Council provides a compliance service to ensure the built environment throughout the District meets the minimum requirement of the Building Act 2004. Guidance is provided to customers through the building consent process.

Why we do it

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

The assets we look after

There are no significant assets for this activity.

Key projects

Ensuring regulatory performance of the Building Consent Authorities (BCA) and council's accreditation.

Significant negative effects on the community

There are none.

Building Services - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
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.	Monitoring the performance of the delivery of building compliance services.	The percentage of building consent applications processed within the statutory 20 days.	100%
			The percentage of code of compliance certificates issued within the statutory 20 days.	100%
			Maintain Building Consent Authority accreditation.	Accreditation maintained.
			The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.	100%
			Audit 20% of premises for building warrants of fitness annually.	80 per annum.
		Provision of a compliance service to enforce the safety of swimming pool barriers in accordance with the Building Act 2004.	Inspect pool barriers every 3 years.	350 per annum.

Community Protection - Funding Impact Statement for 2020/2021

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	2,277	2,178	2,158
Targeted Rates	47	43	48
Subsidies and grants for operating purposes	-	-	-
Fees and charges	6,321	6,156	5,850
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	8,645	8,377	8,056
Applications of Operating Funding			
Payments to staff and Suppliers	7,853	7,532	7,642
Finance costs	11	15	16
Internal charges and overheads applied	594	581	576
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	8,458	8,128	8,234
SURPLUS (DEFICIT) OF OPERATING FUNDING	187	249	(178)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	25	(19)	(42)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	25	(19)	(42)

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	101	18	18
- to replace existing assets	23	11	-
Increase (decrease) in reserves	88	201	(238)
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	212	230	(220)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(187)	(249)	178
FUNDING BALANCE	-	-	-

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

Community Development

Community Outcomes

PLACES & SPACES



People have wide-ranging opportunities for learning and being informed



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

SERVICES



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

ENVIRONMENT



There is a safe environment for all

What we provide

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

Why we do it

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

An evidence-based approach is applied to providing:

- Community partnerships that promote safety, wellbeing, connection and inclusion across the community.
- Programmes that improve safety and wellbeing by targeting high-risk groups and environments.
- On-going participation in regional, national and international networks that benefit the community.

The Waimakariri District is recognised as one of the safest and most connected 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. Alongside this, Waimakariri District is part of the Healthy Greater Christchurch Regional Alliance that forms the Health and Wellbeing strand of the Greater Christchurch Partnership.

The assets we look after

There are no significant assets for this resident-focussed activity.

Key projects

Continued facilitation of the Waimakariri Community Development Strategy, Youth Strategy, Age-friendly Plan and the various strategies that align with Safe Community priorities.

Significant negative effects on the community

There are none.

Community Development - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
CONNECTED COMMUNITIES				
<i>Our community's needs for health and social services are met.</i>	Participation in community-based support and services is acknowledged and encouraged.	Facilitating networking opportunities for local volunteers from the community, social and health sectors.	Facilitation of local collaborative networks.	Facilitate and support 10 community networking opportunities annually.
INFORMED COMMUNITIES				
<i>People have wide-ranging opportunities for learning and being informed.</i>	Our people are easily able to get the information they need.	Providing community information.	Facilitation of and support for Community Information opportunities.	Utilise at least 4 means for the dissemination of community information each quarter.
EMPOWERED COMMUNITIES				
<i>People are friendly and caring, creating a strong sense of community in our District.</i>	There are wide-ranging opportunities for people of different ages, abilities and cultures to participate in community life and recreational activities.	Providing informed advice and information to assist local groups and organisations with initiatives that connect the community.	Support groups that connect new and existing residents in the District.	Support at least 6 groups that connect residents each quarter.
<i>There is a safe environment for all.</i>	Our District has the capacity and resilience to quickly recover from natural disasters, is well served by emergency services and where volunteers are encouraged.	Maintaining World Health Organisation (WHO) International Safe Community accreditation for the Waimakariri District. Representation and involvement in Healthy Greater Christchurch	Involvement in Safe and Healthy networks.	Participate in at least 5 Safe and Healthy forums per annum.

Community Development - Significant Capital Projects Over \$50,000 for 2020/2021

Significant Capital Projects	2020/2021
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
PENSIONER HOUSING	
Capital Asset Management Plan	204
Unit Refurbishment Program	204
Note: These are capital projects that are over \$50,000.	

Community Development - Funding Impact Statement for 2020/2021

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	740	718	730
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	82	84	112
Fees and charges	1,116	1,167	1,076
Internal charges and overheads recovered	4	-	4
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	1,942	1,969	1,922
Applications of Operating Funding			
Payments to staff and Suppliers	1,402	1,338	1,499
Finance costs	195	305	117
Internal charges and overheads applied	154	156	156
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,751	1,799	1,772
SURPLUS (DEFICIT) OF OPERATING FUNDING	191	170	150
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(124)	(128)	(110)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(124)	(128)	(110)

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	434	418	409
Increase (decrease) in reserves	(367)	(376)	(369)
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	67	42	40
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(191)	(170)	(150)
FUNDING BALANCE	-	-	-

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

Property Management

Community Outcomes

SERVICES



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

ENVIRONMENT



There is a safe environment for all

What we provide

The Council owns and manages a number of properties and buildings in the District including office accommodation and service centres, social housing, commercial property, grazing land, forestry and strategic investments.

Why we do it

Council owns and manages the properties for the purposes of delivering services to the community and / or generating revenue for ratepayers, as well as retaining sites and buildings of strategic importance.

The assets we look after

Extent	Asset
600 ha	Forestry land
3	Offices/Service Centres
83	Individual Rangiora airfield licences
438	Leases/licences of Council property
112	Elderly housing units
9	Rental Houses

Key projects

2020/21

Rangiora Service Centre refurbishment to renew aging equipment and office fit-out and to address health and safety issues, with a budget of \$1.5m.

Outer years projects

To maintain fit-for-purpose Elderly Housing accommodation a mid-life renewals programme is scheduled with a budget of \$4.8m.

Significant negative effects on the community

Council is committed to supporting the psychosocial wellbeing of residents.

Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
<i>Our community's needs for health and social services are met.</i>	Housing is available to match the changing needs and aspirations of our community.	Council provides 112 pensioner and 7 community housing units to the supply of housing in the District.	The percentage of Pensioner and Community Housing occupancy per annum.	At least 97%
<i>There is a safe community for all.</i>	Harm to people from natural and man-made hazards is minimised.	Responding to requests received about the operation and maintenance of Council's housing, commercial and corporate office portfolios.	The percentage of Health and Safety, and urgent maintenance service requests responded to within 24 hours.	100%

Property Management - Significant Capital Projects Over \$50,000 for 2020/2021

Significant Capital Projects	2020/2021
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Upgrade of Rangiora Service Centre	1,524
Water Unit: Portacom	72
Note: These are capital projects that are over \$50,000.	

Property Management - Funding Impact Statement for 2020/2021

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	1,944	1,930	1,991
Local authorities fuel tax, fines, infringement fees, and other receipts	274	265	329
TOTAL OPERATING FUNDING	2,218	2,195	2,320
Applications of Operating Funding			
Payments to staff and Suppliers	1,700	1,578	1,834
Finance costs	10	138	46
Internal charges and overheads applied	62	56	72
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,772	1,772	1,952
SURPLUS (DEFICIT) OF OPERATING FUNDING	446	422	368
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	4,030	(123)	1,478
Gross proceeds from sale of assets	182	186	182
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	4,212	63	1,660

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	80	30	147
- to replace existing assets	4,024	-	1,525
Increase (decrease) in reserves	554	455	356
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	4,658	485	2,028
SURPLUS (DEFICIT) OF OPERATING FUNDING	(446)	(422)	(368)
FUNDING BALANCE	-	-	-

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

Earthquake Recovery and Regeneration

Community Outcomes

PLACES & SPACES



Public spaces and facilities are plentiful, accessible and high quality

What we provide

The Council provides stewardship and implementation of the agreed uses; greenspace, mixed use business, rural and private lease, for the five regeneration areas identified in the Recovery Plan which was approved December 2016.

Why we do it

Implementation of the Recovery Plan facilitates recovery from the impacts of the Canterbury earthquakes and supports regeneration of the District and our communities.

The assets we look after

Extent	Asset
82ha	Land

Key projects

2020/21

- Heritage and Mahinga Kai
- Recreation and ecological linkages
- Navigational channel dredging (Kaiapoi River)
- Askeaton Boat Ramp repairs
- Kaiapoi South Community Hub design.

Significant negative effects on the community

There are none.

Earthquake Recovery and Regeneration - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2018-2028)
Public spaces and facilities are plentiful, accessible and high quality.	There is a wide variety of public places and spaces to meet people’s needs and the accessibility of community and recreational facilities meets the changing needs of our community.	Implementation of the Red Zone Regeneration Plan.	Implementation Plan developments are met: 2018/19: Community BMX Track 2018/19: Dog Park 2019/24: Heritage and Mahinga Kai 2018/22: Recreation and Ecological Linkages 2019/20: Road Improvements 2019/20: Sports Fields and Changing Facilities	100%

Earthquake Recovery and Regeneration - Significant Capital Projects Over \$50,000 for 2020/2021

Significant Capital Projects	2020/2021
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
EARTHQUAKE RECOVERY GENERAL	
Kaiapoi Town Centre Revitalization	100
EARTHQUAKE RECOVERY DRAINAGE	
Feldwick Stormwater Management Area	70
EARTHQUAKE RECOVERY ROADING	
Rangiora Car Parking Building	100
EARTHQUAKE RECOVERY RECREATION / COMMUNITY BUILDINGS	
Kaiapoi Wharf Pontoon 1 & River Wall	431
Kaiapoi Riverbanks NW Bridge Corner (Trousselot)	136
Kaiapoi Marine Precinct Pile Moorings	100

Significant Capital Projects	2020/2021
	\$'000
To improve level of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
REDZONE DISTRICT REGENERATION	
Recreation & Ecological Linkages - Kaiapoi East Rural	56
Recreation & Ecological Linkages - Kaiapoi South Rural	78
Recreation & Ecological Linkages - North of Cass/Community Event Space	109
Recreation & Ecological Linkages - Pines Beach Entrance	117
Kaiapoi East Sports Fields - Softball	743
Kaiapoi East Sports Fields - Changing Rooms	879
Kaiapoi East Sports Fields - General Landscaping & Storage & Lighting	289
Heritage & Mahinga Kai	60
Redzone Road Upgrades	2,660
Honda Forest	65
Note: These are capital projects that are over \$50,000.	

Earthquake Recovery and Regeneration - Funding Impact Statement for 2020/2021

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	1,800	2,412	1,951
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	365	-	91
TOTAL OPERATING FUNDING	2,165	2,412	2,042
Applications of Operating Funding			
Payments to staff and Suppliers	702	613	572
Finance costs	1,155	671	1,158
Internal charges and overheads applied	28	24	28
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,885	1,308	1,758
SURPLUS (DEFICIT) OF OPERATING FUNDING	280	1,104	284
Sources of Capital Funding			
Subsidies and grants for capital expenditure	1,432	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,671	775	995
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	3,103	775	995

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	7,697	-	5,286
- to replace existing assets	6,381	1,113	960
Increase (decrease) in reserves	(10,695)	766	(4,967)
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	3,383	1,879	1,279
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(280)	(1,104)	(284)
FUNDING BALANCE	-	-	-

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.

Enterprise North Canterbury

Community Outcomes

SERVICES



Businesses in the District are diverse, adaptable and growing

Enterprise North Canterbury (ENC) was established by the Waimakariri and Hurunui District Councils in 2002 to promote economic development in the region. The Trust receives grant funding from Hurunui and Waimakariri District Councils to enable it to initiate economic development. In addition, ENC has a service contract with Waimakariri District Council to promote for the provision of District Promotion services for visitors and new business.

ENC’s vision is to inspire, attract and retain individuals, businesses and social enterprises to invest in our region. The key objective is to support existing businesses to grow and prosper through the provision

of training, coaching and networking opportunities while also attracting investment from businesses, Te Rūnanga o Ngāi Tahu and Government.

The Board of Trustees is responsible for corporate governance of ENC. The Board guides and monitors management of the business and affairs of the Trust on behalf of Waimakariri and Hurunui District Councils. The Mayors of each Council are Trustees, and the two Chief Executive Officers (CEOs) are Advisory Trustees.

Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS <i>(2018-2028)</i>
Businesses in the District are diverse, adaptable and growing.	There are growing numbers of businesses and employment opportunities in our District.	Retaining and supporting existing Small to Medium businesses by providing training, coaching, mentoring services and networking opportunities.	The number of businesses assessed for training and coaching needs.	A minimum of 62 capability assessments per annum.
			The number of business seminars and workshops delivered per annum.	20
			Assessment by New Zealand Trade and Enterprise (NZTE) of ENC services through annual customer survey.	A minimum of 60% net promoter score per annum.

The Council operates three Council Controlled Organisations (CCOs) that independently deliver services and manage facilities on the Council’s behalf.

Te Kōhaka o Tūhaitara Trust

Community Outcomes

PLACES & SPACES



Public spaces and facilities are plentiful, accessible and high quality

Te Kōhaka o Tūhaitara Trust was established under the Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998, set up between the Council and Te Runanga o Ngāi Tahu to manage and administer the Tūhaitara Coastal Park.

The Park covers approximately 750ha of land along the coastline from the Waimakariri River mouth to the community of Waikuku Beach. The Trust's mission is to create a coastal reserve, which is founded on and expresses strong ecological, conservation and cultural values. As a coastal park it provides a range of opportunities to preserve Ngāi Tahu values and practices, retain and enhance biodiversity, and offer recreational and educational experiences for all people of Aotearoa New Zealand.

The Council provides administrative support and financial management for the Trust, and from time to time the Trust may request assistance from the Council to contribute to various projects on Trust land.

Te Kōhaka o Tūhaitara Trust has three trustees appointed by the Waimakariri District Council and three from Te Runanga o Ngāi Tahu.

Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS <i>(2018-2028)</i>
There are areas of significant indigenous vegetation and habitats for indigenous fauna.	Conservation and restoration of significant areas of vegetation and/or habitats is encouraged and cultural heritage links with our past are preserved.	Managing and administering the 550ha of coastal reserve land in accordance with the Te Kōhaka o Tūhaitara Trust Deed, to protect the ecological, conservation and cultural values as well as providing educational and recreational activities.	Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.	2 per year.
			Maintaining functional trails to provide walking, cycling and horse riding recreational experiences.	At least 15km of trail per annum.
			Develop and implement environmental education modules through engaging and retaining learning institutions.	At least 5 institutions per annum.

The Council operates three Council Controlled Organisations (CCOs) that independently deliver services and manage facilities on the Council's behalf.

Transwaste Canterbury Limited

Community Outcomes

SERVICES



Core utility services are provided in a timely and sustainable manner

Transwaste Canterbury Limited (TCL) is a joint venture company, established in 1998, owned by five councils and one private company within the Canterbury region. They are Christchurch City Council and the Ashburton, Hurunui, Selwyn, Waimakariri District Councils, and Canterbury Waste Services Ltd (CWS), a wholly owned subsidiary of Waste Management NZ Ltd.

TCL developed a Landfill at Kate Valley in North Canterbury to serve the Canterbury region with transportation and disposal of waste from transfer

stations. This private/public model provides a built-in obligation for all parties to work together to ensure the safe and secure disposal of waste and long-term waste minimisation.

The Council shareholders appoint representatives to the Canterbury Regional Landfill Joint Committee, which has authority to appoint directors to the board of Transwaste Canterbury Limited.

Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS <i>(2018-2028)</i>
Core utility services are provided in a timely and sustainable manner.	Council waste collection services are provided to a high standard and waste recycling and re-use of solid waste is encouraged and residues are managed so that they minimise harm to the environment.	Providing a landfill at Kate Valley to serve the Canterbury area, to ensure waste is disposed of safely and securely, and the environment is protected through conditions of resource consents as issued under the Resource Management Act 1991.	Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	Nil.
			The percentage of landfill available to waste transporters during normal annual transport access hours.	99%

The Council operates three Council Controlled Organisations (CCOs) that independently deliver services and manage facilities on the Council's behalf.

Waimakariri Public Art Advisory Trust

Community Outcomes

PLACES & SPACES



The Community's cultures, arts and heritage are conserved and celebrated

The purpose of establishing a Waimakariri Public Art Advisory Trust as a Council Controlled Organisation is to administer the Art in Public Spaces policy and to foster, evaluate and commission a wide range of art in public spaces.

Once the Trust is established it will seek independent funding via donations and applications to funding agencies. The Council has allocated \$5,000 per year to support the Trust's operation.

The Council operates three Council Controlled Organisations (CCOs) that independently deliver services and manage facilities on the Council's behalf.

Financial Management

Annual Plan Disclosure Statement Benchmarks

Forecast Financial Statements

- Prospective Statements
- Significant Capital Projects
- Funding Impact Statement
- Capital Projects Funding Plans
- Rates
- Cost of Activity Statements

Annual Plan Disclosure Statement For Year Ending 30 June 2021

What is the purpose of this statement?

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

The council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations).

Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmarks

	Quantified Limit	Planned	Met (Yes / No)
RATES (INCREASES) AFFORDABILITY BENCHMARK	5.5%	1.9%	Yes
<p>This benchmark compares the Council's planned rates increases with a quantified limit on rates increases.</p> <p>The quantified limit is the Local Government Cost Index (LGCI) plus growth in properties in the District plus Earthquake Recovery Rate increases plus increases for levels of service.</p> <p>Note: The planned rates increases excluding the optional bin collection provision is 1.5%.</p>			
RATES (INCOME) AFFORDABILITY BENCHMARK	\$70.8m	\$68.3m	Yes
<p>This benchmark compares the Council's planned rates income with a quantified limit on rates income.</p> <p>The quantified limit is the Local Government Cost Index (LGCI) plus growth in properties in the District plus Earthquake Recovery Rate income plus income for levels of service.</p>			
DEBT AFFORDABILITY BENCHMARK	15%	9%	Yes
<p>The Council meets the debt affordability benchmark if its planned borrowing is within the quantified limit on borrowing that is total debt as a percentage of total assets will not exceed 15%.</p>			
BALANCED BUDGET BENCHMARK	100%	93%	No*
<p>The Council meets this benchmark if its planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant and equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment) is equal to or greater than 100%.</p> <p>* The planned result is 93%. Council considered rate affordability by smoothing the rates increase caused by the earthquake events to outer years. Also depreciation is not fully funded due to the depreciation fund able to be invested at a higher rate than inflation over the useful life of assets.</p>			
ESSENTIAL SERVICES BENCHMARK	100%	139%	Yes
<p>The Council meets the essential services benchmark if its planned capital expenditure on network services as a proportion of depreciation on network services is equal to or greater than 100%.</p> <p>Network services are classified as water supply, sewerage and the treatment and disposal of sewage, stormwater drainage, flood protection and control works and the provision of roads and footpaths.</p>			
DEBT SERVICING BENCHMARK A (AS A % OF TOTAL REVENUE)	15%	7%	Yes
<p>The Council meets the benchmark if its borrowing costs equal or are less than 15% of its revenue.</p> <p>Revenue excludes development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment.</p>			
DEBT SERVICING BENCHMARK B (AS A % OF RATES REVENUE)	25%	9%	Yes
<p>The Council meets this benchmark if interest expense as a proportion of rates revenue does not exceed 25%.</p>			

Prospective Statement of Comprehensive Revenue and Expense

	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Revenue			
Rates	65,538	69,820	68,263
Interest	845	811	526
Dividends	600	600	600
Subsidies	8,871	9,975	11,943
Earthquake Recovery - Government	1,432	646	-
Fees and Charges and other revenue	17,480	16,904	16,180
Development Contributions	12,370	13,074	13,473
Vested Assets	15,112	18,474	12,039
TOTAL REVENUE EXCLUDING GAINS	122,248	130,304	123,024
Operating Expenditure by Activity			
Governance	2,948	3,075	3,123
District Development	7,018	7,298	6,635
Roads and Footpaths	20,091	20,750	22,024
Water Supply	8,042	8,364	8,334
Sewerage and the Treatment and Disposal of Sewage	13,179	11,923	12,268
Stormwater Drainage	4,843	4,964	5,024
Refuse and Recycling	8,475	8,136	9,267
Recreation	17,695	18,997	17,784
Libraries & Museums	5,486	5,635	5,869
Community Protection	8,527	8,575	8,307
Community Development	2,075	2,129	2,113
Property Management	808	978	1,023
Earthquake Recovery	1,885	1,761	1,758
Non Significant Activities	1,178	945	976
TOTAL EXPENSES EXCLUDING LOSSES	102,250	103,530	104,505
OPERATING SURPLUS BEFORE GAINS AND LOSSES	19,998	26,774	18,519
Net other gains/(losses)	60	64	60
SURPLUS BEFORE INCOME TAX	20,058	26,838	18,578
Income tax	-	-	-
NET SURPLUS/(DEFICIT)	20,058	26,838	18,578

	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Other Comprehensive Revenue/(Expenditure)			
Financial assets at fair value through other comprehensive revenue and expense	-	154	-
Net gains on revaluation of property, plant and equipment	42,026	26,564	4,381
TOTAL OTHER COMPREHENSIVE REVENUE/(EXPENDITURE)	42,026	26,718	4,381
TOTAL COMPREHENSIVE REVENUE/(EXPENDITURE)	62,084	53,556	22,960

Other Disclosures Relating to the Prospective Financial Statements

	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest Charges	7,663	9,035	6,338
Depreciation	24,900	26,217	27,256
Personnel Costs	26,810	27,293	28,954
Other Expenditure	42,876	40,986	41,957
TOTAL OPERATING EXPENDITURE	102,250	103,530	104,505

Prospective Statement of Changes in Net Assets/Equity

	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Equity at the beginning of year	1,684,856	1,746,940	1,789,760
Comprehensive Revenue and Expenditure			
Net surplus/(deficit) for the year	20,058	26,838	18,578
Other comprehensive revenue/(expenditure) for the year	42,026	26,718	4,381
TOTAL COMPREHENSIVE REVENUE AND EXPENDITURE	62,084	53,556	22,960
EQUITY AT THE END OF YEAR	1,746,940	1,800,496	1,812,720

Prospective Statement of Financial Position

	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Current Assets			
Cash and cash equivalents	10,691	9,025	17,037
Inventories	210	215	207
Trade and other receivables	12,448	12,534	13,457
TOTAL CURRENT ASSETS	23,349	21,774	30,701
Non Current Assets			
Other financial assets	4,934	5,575	4,920
Forestry Assets	3,639	3,778	2,220
Investment properties	2,468	2,525	14,694
Property, plant and equipment	85,640	88,878	70,373
Infrastructure Assets	1,840,546	1,921,770	1,908,983
Intangible assets	387	165	253
TOTAL NON CURRENT ASSETS	1,937,614	2,022,691	2,001,443
TOTAL ASSETS	1,960,963	2,044,464	2,032,144
Current Liabilities			
Trade and other payables	18,472	17,000	18,007
Employee benefit liabilities	3,336	3,396	3,641
Development Contributions	1,316	1,391	2,050
Current Portion of Borrowings	25,000	20,000	30,000
TOTAL CURRENT LIABILITIES	48,124	41,787	53,698
Non Current Liabilities			
Borrowings	160,572	195,982	152,592
Derivative financial instruments	5,327	6,200	13,134
TOTAL NON CURRENT LIABILITIES	165,899	202,182	165,726
TOTAL LIABILITIES	214,023	243,969	219,424
NET ASSETS	1,746,940	1,800,496	1,812,720
Ratepayers' Equity			
Accumulated General Equity	889,240	916,077	893,563
Special Funds	6,701	6,855	5,889
Revaluation Reserve	850,999	877,564	913,267
TOTAL RATEPAYERS' EQUITY	1,746,940	1,800,496	1,812,720

Prospective Statement of Cash Flow

	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was provided from:			
Receipts from Ratepayers	65,538	69,820	68,263
Receipts from Subsidies	10,303	10,621	11,943
Receipts from Fees and Charges	17,480	16,904	16,180
Development Contributions	12,370	13,149	13,473
Interest received	845	811	526
Dividends received	600	600	600
Receipt of Canterbury Regional Council Rates	9,741	9,965	10,500
	116,877	121,870	121,485
Cash was disbursed to:			
Payments to Suppliers	(43,406)	(42,167)	(42,318)
Payments to Employees	(26,810)	(27,293)	(28,954)
Payments to Canterbury Regional Council	(9,741)	(9,965)	(10,500)
Interest paid	(7,663)	(9,035)	(6,338)
	(87,620)	(88,460)	(88,110)
NET CASH FLOWS FROM OPERATING ACTIVITIES	29,257	33,410	33,375
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash was provided from:			
Proceeds from Sale of Fixed Assets	813	186	182
Cash was disbursed to:			
Purchase of investments	-	-	(361)
Purchase of Fixed Assets and Infrastructural Assets:			
Renewals	(31,028)	(16,722)	(13,950)
New Works - Growth	(14,549)	(26,186)	(17,685)
New Works - Level of Service	(25,244)	(22,762)	(26,007)
NET CASH FLOWS FROM INVESTING ACTIVITIES	(70,008)	(65,484)	(57,821)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash was provided from:			
Proceeds from borrowings	38,154	39,424	32,271
Cash was applied to:			
Repayment of borrowings	(7,582)	(9,016)	(9,679)
NET CASH FLOWS FROM FINANCING ACTIVITIES	30,572	30,408	22,592
Net Increase (Decrease) in Cash Held	(10,179)	(1,666)	(1,854)
Add Opening Bank Brought Forward	20,870	10,691	18,891
CASH AND CASH EQUIVALENTS AT YEAR END	10,691	9,025	17,037

Statement of Prospective Debt

	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Total Internal and External Debt			
Governance	-	-	-
District Development	3,784	4,917	4,253
Community Protection	481	474	356
Community Development	6,045	5,914	5,340
Roading	32,030	32,156	31,220
Water and Stockwater	23,925	28,982	25,914
Sewerage and the Treatment and Disposal of Sewage	34,355	35,697	30,424
Drainage	24,223	27,878	25,490
Refuse and Recycling	1,832	3,925	1,418
Recreation	43,665	59,008	42,070
Libraries and Museums	663	1,086	753
Non significant activities	6,911	7,426	8,961
Earthquake Recovery	45,120	46,887	57,561
Property and Forestry	5,539	8,133	2,830
CLOSING INTERNAL AND EXTERNAL DEBT	228,572	262,482	236,592
Less Internal Debt	43,000	46,500	54,000
TOTAL EXTERNAL DEBT	185,572	215,982	182,592
Current Portion	25,000	20,000	30,000
Non-Current Portion	160,572	195,982	152,592

Significant Capital Projects

Significant Capital Projects Over \$250,000	2020/2021
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
ROADS AND FOOTPATHS	
Remetalling	495
Pavement Rehabilitation	1,314
Drainage Renewals - Kerbs & Channels	624
Drainage Renewals - Culverts	328
Resurfacing - Chipseal	1,882
Resurfacing - Thin Asphaltic	255
Signs Renewal	465
Footpath Reconstruction	937
Carriage Way Lighting Renewal	678
WATER SUPPLY	
Rangiora: Pipeline Renewals	350
Kaiapoi: Pipeline Renewals	300
RECREATION	
Reserves	
General Reserve Renewals	369
Play Safety Surface/Equipment	476
Toilets	
Toilet Renewals	256
LIBRARIES AND MUSEUMS	
Resource Purchases	428
PROPERTY MANAGEMENT	
Service Centres	
Upgrade of Rangiora Service Centre	1,524
EARTHQUAKE RECOVERY	
Earthquake Recovery Recreation / Community Buildings	
Kaiapoi Wharf Pontoon 1 & River Wall	431
MISCELLANEOUS	
Vehicle Replacements	761

Significant Capital Projects Over \$250,000	2020/2021
	\$'000
To improve level of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
ROADS AND FOOTPATHS	
Minor Improvement Projects	759
Subdivision Projects	779
WATER SUPPLY	
District Water: New Source Garrymere	440
STORMWATER DRAINAGE	
Rangiora: Johns to Fraser Stormwater Pipeline	630
Rangiora: Lineside Road Drainage Upgrades	645
RECREATION	
Community Buildings	
Court Facilities	23,170
EARTHQUAKE RECOVERY	
Redzone District Regeneration	
Redzone Road Upgrades	2,660
Kaiapoi East Sport Fields - Softball	743
Kaiapoi East Sport Fields - Changing Rooms	879
Kaiapoi East Sport Fields - General Landscaping & Storage & Lighting	289
MISCELLANEOUS	
Business Improvement Projects	1,246

Significant Capital Projects (Cont.)

Significant Capital Projects Over \$250,000	2020/2021
	\$'000
To meet additional demand	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding mechanism is a combination of rates, loans and development contributions.</i>	
ROADS AND FOOTPATHS	
Subsidised New Growth Works	
Ivory Street Widening (at Queen)	420
Woodend Improvements in conjunction with NZTA PBC and Woodend Bypass	500
Tram Road safety improvements including McHughs Road	300
Coldstream Road Improvements at Sports Hub	710
Southbrook Road Improvements	425
West Rangiora Roading Improvements	1,660
Kaiapoi Park & Ride	630
Rangiora Park & Ride	760
Travel Demand MGMT/Modelling	591
Kaiapoi to Belfast Cycleway	1,000
Walking and Cycling Strategy Implementation	1,370
Unsubsidised New Works Growth	
Southbrook Outline Development Plan	1,357
West Rangiora Outline Development Plan	336
Silverstream Collector Road (Adderley-Island)	1,021
SEWAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE	
Central Rangiora Capacity Upgrade - Stage 4	364
STORMWATER DRAINAGE	
Ohoka: Mill Road Stormwater Management Area	440
RECREATION	
Reserves	
Non-specified Reserve Enhancement	409
Land Purchase Neighbourhood	2,712
Land Development Neighbourhood	366

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 statement of revenue and expense and surplus (deficit) of operating funding in the funding impact statement

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
SURPLUS / (DEFICIT) OF OPERATING FUNDING	10,191		11,817
Add items in capital funding			
Subsidies for capital expenditure	7,227		8,445
Development contributions	12,370		13,473
Add non-cash items in Profit and loss			
Vested assets	15,112	N/A	12,039
Gains on sale	60		60
Less depreciation	(24,900)		(27,256)
NET SURPLUS (DEFICIT) BEFORE TAXATION	20,058		18,578

Funding Impact Statement 2020/2021

	Annual Plan Budget 2019/2020	Long Term Plan Budget 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	39,851	41,980	41,244
Targeted Rates	25,687	27,265	27,019
Subsidies and grants for operating purposes	3,077	3,203	3,498
Fees and charges	16,780	16,749	15,284
Interest and dividends from investments	1,445	1,342	1,126
Local authorities fuel tax, fines, infringement fees, and other receipts	700	652	895
TOTAL OPERATING FUNDING	87,540	91,191	89,066
Applications of Operating Funding			
Payments to staff and suppliers	69,686	65,419	70,911
Finance costs	7,663	10,626	6,338
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	77,349	76,045	77,249
SURPLUS / (DEFICIT) OF OPERATING FUNDING	10,191	15,146	11,817
Sources of Capital Funding			
Subsidies and grants for capital expenditure	7,227	5,013	8,445
Development and financial contributions	12,370	13,071	13,473
Increase (decrease) in debt	30,572	8,439	22,592
Gross Proceeds from sale of assets	813	186	182
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	50,982	26,709	44,692
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	15,549	17,566	17,685
- to improve the level of service	26,244	13,206	37,510
- to replace existing assets	31,528	12,710	13,950
Increase (decrease) in reserves	(12,637)	(1,762)	(12,997)
Increase (decrease) in investments	489	135	361
TOTAL APPLICATIONS OF CAPITAL FUNDING	61,173	41,855	56,509
SURPLUS / (DEFICIT) OF CAPITAL FUNDING	(10,191)	(15,146)	(11,817)
FUNDING BALANCE	-	-	-

Capital Project Funding Plans

a	Capital Project	Southbrook Services (Sewer) Extension Stage 1
b	Start date	1 July 2012
c	(i) total estimated cost (ii) estimated amount to be funded by (a) lump sum contributions (b) targeted rates (c) other revenue	\$1,936,000 (stage 1) \$1,936,000 (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 Stage 1 of the Southbrook Services Extension Area 22 at 1 July 2014 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 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 2007 Annual payment due in August Fixed loan rate for 15 years; Variable loan rate per hectare of land area for 15 years from 1 July 2007 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 (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	Stage 1 capital work is completed. The loan will be repaid on 30 June 2012 The total cost of the project is known, Stage 1 \$1,936,000 N/A N/A

Capital Project Funding Plans (cont.)

a	Capital Project	Woodend Water Extension (Woodend Beach)
b	Start date	1 July 2012
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

Rates

Particulars of the Rating System

General Rates

The Council sets its General Rate using a Uniform Annual General Charge, assessed on each rating unit, 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 General Rate activities that provide benefit to individuals. The balance is collected by a rate in the dollar of capital value based on the functions that provide community-wide benefit or benefit primarily to property. For a full explanation of the basis of the calculation, refer to the Revenue and Financing Policy.

There are no differentials on the General Rate.

The Council sets targeted rates under Section’s 16-19 of the Local Government (Rating) Act 2002 and the purposes for them are summarised in The Detailed Rating Schedule. The Detailed Rating Schedule sets out the targeted rating mechanism selected, the basis for the calculation and the amount of rates to be collected.

The Council utilises differential rates for its Community Parks and Reserves, Buildings and Grants, Rates, the Water Race Rate, the Kaiapoi Urban Drainage Rate and some water rates.

RATE AND DIFFERENTIAL CATEGORIES	OBJECTIVE OF DIFFERENTIAL
<p>Community Parks and Reserves, Buildings and Grants differential according to where the land is situated and the use to which the land is put - to separately used or inhabited parts of rating units that are used for residential purposes and rating units that are used for business purposes. The following differential categories apply:</p> <p>Category 1 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>Category 2 Town Commercial which includes all those rating units located in the towns of Rangiora, Kaiapoi, Woodend, Oxford or Pegasus that are used for business 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>Level 1 This is set and assessed 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>

RATE AND DIFFERENTIAL CATEGORIES	OBJECTIVE OF DIFFERENTIAL
<p>Category 3 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>Category 4 Rural Residential 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>Category 5 Rural Commercial which includes all those rating units located outside the towns of Rangiora, Kaiapoi, Woodend, Oxford or Pegasus that are used for business purposes.</p>	<p>Level 2 This is the cost of providing the community services activities - community buildings and reserves (excluding town neighbourhood reserves) and is set and assessed 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>Level 3 This is the cost of providing neighbourhood reserves and all of the other community services, parks, buildings and grants functions. It is set and assessed 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 equal to the charge in Level 1 plus the charge in Level 2.</p>

Definitions

Town boundaries for Rangiora, Kaiapoi, Woodend, Oxford and Pegasus are illustrated on Rating Policy Maps 1-4. The Rural Commercial and Rural Residential categories comprise the area of the District not included Rating Policy Maps 1-4.

RATE AND DIFFERENTIAL CATEGORIES	OBJECTIVE OF DIFFERENTIAL
<p>Targeted rates for rating units connected to on-demand water schemes.</p> <p>There is a differential for the “on-demand” water supplies of Rangiora, Kaiapoi, Woodend, Oxford Urban, Pegasus, Cust, Waikuku Beach and Tuahiwi based on the provision and availability of the service.</p> <p>Category 1 Rating units with an unrestricted connection to an “on-demand” supply. This differential is set as a fixed amount per separately used or inhabited part of rating units or per rating unit, depending on the scheme.</p> <p>Category 2 Rating units with a restricted connection to an “on-demand” supply. There is a differential for some "on-demand" water supplies based on the provision and availability of a restricted supply service.</p>	<p>The differential recognises that rating units provided with a restricted connection to an “on-demand” water scheme do not have access to the same amount of water as rating units with an unrestricted connection to the same scheme.</p> <p>Rating units that are provided with an unrestricted connection to an “on-demand” water scheme pay 100% of the fixed rate for that scheme. (either on a per separately used or inhabited part of a rating unit or per rating unit basis.)</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>A differential rate is in place for the Tuahiwi water loan rates that are set as a fixed amount on rating units in the Tuahiwi residential area serviced by the Woodend-Tuahiwi-Pegasus water supply. The differential is based on the provision or availability of the service.</p> <p>The Tuahiwi residential water area is defined on Rating Policy Map 45.</p>	<p>The cost of installing the reticulation to the Tuahiwi residential area is met by all rating units within that area.</p> <p>A higher rate is set on rating units that are connected to the water supply to meet the cost of property connections.</p>
<p>Category 1 Rating units located inside the Tuahiwi residential water area that are connected to the Woodend-Tuahiwi-Pegasus water supply.</p> <p>Category 2 Rating units located inside the Tuahiwi residential water area that are not connected to the Woodend-Tuahiwi-Pegasus water supply.</p>	<p>Loan rates are not set on rating units where a lump sum contribution to meet the capital cost of the water reticulation has been paid.</p>

RATE AND DIFFERENTIAL CATEGORIES	OBJECTIVE OF DIFFERENTIAL
<p>The targeted rates for Water Races include a rate on land area and an amount per rating unit that is collected using a differential based on land area on rating units that have access to the water race network, (provision or availability of a service).</p> <p>There are two categories of fixed charge.</p> <p>Category 1 Properties with a land area over .4046ha.</p> <p>Category 2 Properties with a land area equal to or less than .4046ha.</p>	<p>The introduction of a fixed charge for water race rates caused some hardship to smaller properties. The differential of \$5.00 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>The Kaiapoi Urban Drainage rate assessed on rateable land value has a differential scheme based on where the land is situated. There are two differential categories.</p> <p>Category 1 Area inside the Kaiapoi Urban Drainage Targeted Rating Area that is not situated in the Rural zone of the Waimakariri District Council Operative District Plan.</p> <p>Category 2 Area inside the Kaiapoi Urban Drainage Targeted Rating Area situated in the Rural zone of the Waimakariri District Council Operative District Plan.</p> <p>The boundary of the Kaiapoi Urban Drainage Targeted Rating Area is shown on Rating Policy map 15.</p>	<p>Rural zoned properties receive a lower level of service due to not being developed to urban standards eg no formed kerb and channel. Generally the larger property size would result in a higher rate being paid on a land value base.</p> <p>The council calculated that a differential rate of 50% would be appropriate and reflect the level of service received.</p>

New Targeted Rate for 2020/21

Browns Road and North Eyre Road Seal Extension Rate

Separate targeted rating areas are used where a benefit exists for a defined group or area. Some residents of Browns Road and North Eyre Road have entered into an agreement with the Council to extend the sealed road to service their land.

Rates will be set as a fixed charge and targeted to the properties within the Browns Road and North Eyre Road Seal Extension Rating Area where a lump sum contribution has not previously been paid. The targeted rating area is shown on Rating Policy Map 52, viewable at waimakariri.govt.nz. This rate will take effect on 1 July 2020 for a term of 25 years.

Definitions

1. Business Purposes

Business purposes means rating units where there are any or all of the following:

- Business operations are carried out on the property
- Purpose built buildings or modified premises for the purpose of carrying out business
- Resource consents, Building consents or licences relating to business activity
- Advertising business services on the property, or through the media identifying the property as a place of business
- The property has a traffic flow greater than would be expected from a private residence.

This definition does not include rating units used primarily for farming or other forms of primary production or on rating units for utility network purposes, but only to the extent that the unit is used solely for primary production or utility network purposes.

2. Differential Rates

Rates are set and assessed on a differential basis when the rates in respect of any one or more specified types or groups of property vary from the rates in respect of other types or groups of property. Schedule 2 of the Local Government (Rating) Act 2002 contains the matters that may be used as the basis for differential rating.

3. Rates assessed per unit of water

Where targeted rates are shown as being assessed per unit of water, this is based on an annual allocation of water. 1 unit = 1000 litres/day. Rating units receiving a restricted supply are assessed at the start of the rating year to receive a certain number of units during the year. Supplies are limited by a restrictor on the property boundary that delivers the allocated amount of water. Wamakariri water rates are not assessed on actual use measured by a water meter.

4. Residential Purposes

Residential purposes includes any separately used or inhabited part of a rating unit that is used as a dwelling.

5. Separately Used or Inhabited Parts of a Rating Unit (SUIP)

Includes any portion inhabited or used by [the owner/a person other than the owner], and who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence, or other agreement.

This definition includes separately used parts, whether or not actually occupied at any particular time, which are used by the owner for rental (or other form of occupation) on an occasional or long term basis by someone other than the owner.

For the purpose of this definition, vacant land and vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as “used”.

For the avoidance of doubt, a rating unit that has a single use or occupation is treated as having one separately used or inhabited part.

Examples of separately used or inhabited parts include: Each flat within a block of flats, or each shop within a block of shops. The same applies to a rating unit with more than one dwelling, unless the second dwelling is a granny flat occupied by a member of the ratepayers household or the second dwelling is not let or available to be let.

For the purposes of the Kerbside Refuse and Recycling Collection Rates, the definition of a SUIP does not include individual units in a motel complex. Multiple motel units comprise one SUIP. Any areas for managers accommodation, office or restaurant facilities are separate SUIPs.

Targeted Rating Areas

Where targeted rates are assessed by situation, Rating Policy maps illustrate the location where the targeted rate applies. Rating Policy maps are available at Council Service Centres or at waimakariri.gov.nz

Lump Sum Contributions

The Council will only accept lump sum contributions in respect of the Southbrook Services Extension Stage 1 Loan Rate.

Detailed Rating Schedule

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2019/20 Rate/Charge (GST at 15%)	2020/21 Rate/Charge (GST at 15%)	2020/21 \$
GENERAL RATE						
Uniform Annual General Charge	NA	Rating unit	26,020	120.00	120.00	3,122,400
General rate in the dollar	NA	Capital value	16,924,340,000	0.000501	0.000479	8,106,759
						11,229,159
EARTHQUAKE RECOVERY RATE						
Fixed Charge	NA	Rating unit	26,020	80.59	86.23	2,243,705
Funds earthquake recovery and repairs to council property						
ROADING RATE						
Fixed Charge	NA	Rating unit	26,020	100.58	104.91	2,729,870
Roading rate in the dollar	NA	Capital value	16,924,340,000	0.000640	0.000646	10,933,124
Provision and maintenance of the roading network. Traffic management and road safety						
						13,662,993
COMMUNITY SERVICES RATES - PARKS AND RESERVES, BUILDINGS AND GRANTS RATE						
Town - Residential	Situation/use	Sep used/inhab	15,394	498.80	503.70	7,754,079
- Commercial		Rating unit	527	498.80	503.70	265,450
Town Vacant	Situation/use	Rating unit	1,295	58.70	58.70	76,017
Rural - Residential	Situation/use	Sep used/inhab	8,183	440.10	445.00	3,641,328
- Commercial		Rating unit	77	440.10	445.00	34,265
Community Library And Museums Rate	Use	Sep used/inhab Rating unit	24,181	185.06	184.52	4,461,878
Community Swimming Pools Rate	Use	Sep used/inhab Rating unit	24,181	161.41	162.03	3,918,047
Funds the net cost of operating the district aquatic facilities						
						20,151,064

Detailed Rating Schedule (cont.)

	Category Schedule 2	Factors of Liability Schedule 3	Factor Quantity	2019/20 Rate/Charge (GST at 15%)	2020/21 Rate/Charge (GST at 15%)	Revenue Expected 2020/21 \$
CANTERBURY MUSEUM RATES						
Canterbury Museum Operational Levy Rate - Commercial	Use	Rating unit	644	29.10	30.90	19,900
- Residential		Sep used/inhab	23,537	29.10	30.90	727,293
Canterbury Museum Redevelopment Levy Rate - Commercial	Use	Rating unit	644	3.90	4.00	2,576
- Residential		Sep used/inhab	23,537	3.90	4.00	94,148
The Waimakariri Share of the Canterbury Museum annual operating and redevelopment levies						
TOTAL DISTRICT WIDE RATES						48,130,838
North Eyre Road & Browns Road Sealing Loan rate	Situation	Rating unit	6	-	1,496.70	8,980
Funds the private share of seal extension work						
Thongcaster Road & Browns Rock Road Seal Extension Loan Rate	Situation	Rating unit	29	354.39	354.39	10,277
Funds the private share of seal extension work						
Barkers Road Seal Extension Loan Rate	Situation	Rating unit	19	232.19	232.19	4,412
Funds the private share of seal extension work						
Pegasus Services Rate	Situation	Rating unit	1,812	66.22	66.22	119,994
Contribution towards the cost of street trees at Pegasus						
ANIMAL CONTROL (STOCK) RATE						
Stock Control - Residential 4A , 4B & Rural Zones	Situation	Capital value	7,924,512,800	0.000007	0.000007	55,472
Net cost of stock control (other than dogs)						
COMMUNITY BOARD RATES						
Kaiapoi-Tuahiwi board	Situation	Capital value	3,196,085,900	0.000011	0.000011	35,157
Kaiapoi-Tuahiwi board	Situation	Rating unit	6,333	21.30	22.13	140,149
Rangiora-Ashley board	Situation	Capital value	6,380,732,100	0.000009	0.000008	51,046
Rangiora-Ashley board	Situation	Rating unit	10,400	22.14	20.22	210,288
Woodend-Sefton board	Situation	Capital value	2,031,473,300	0.000015	0.000016	32,504
Woodend-Sefton board	Situation	Rating unit	4,189	28.81	30.87	129,314
Oxford-Ohoka board	Situation	Capital value	4,745,432,700	0.000008	0.000007	33,218
Oxford-Ohoka board	Situation	Rating unit	4,764	29.02	27.86	132,725
Funds the operating cost of Community Boards						

Detailed Rating Schedule (cont.)

	Category Schedule 2	Factors of Liability Schedule 3	Factor Quantity	2019/20 Rate/Charge (GST at 15%)	2020/21 Rate/Charge (GST at 15%)	Revenue Expected 2020/21 \$
PROMOTION AND ECONOMIC DEVELOPMENT RATE						
Business Properties	Use	Capital value	1,042,509,000	0.00021	0.00018	191,822
Share of district and events promotion and economic development						
CENTRAL BUSINESS DISTRICTS AREA MAINTENANCE AND STREET WORKS						
Rangiora Area Maintenance	Situation/use	Capital value	285,445,001	0.0001423	0.0001210	34,539
Kaiapoi Area Maintenance	Situation/use	Capital value	121,721,000	0.0002890	0.0002379	28,957
Share of CBD maintenance costs including street cleaning, landscaping, lighting and security						
TOTAL CENTRAL BUSINESS DISTRICTS AREA MAINTENANCE AND STREET WORKS						63,496
KERBSIDE RUBBISH AND RECYCLING COLLECTION RATES						
Service Rate in areas where combined refuse and recycling provided	Provn/Avail	Sep used/inhab	17,251	103.00	105.00	1,811,355
Service Rate 80l Rubbish Bin provided	Situation/provision	Extent of provision	3,873	95.00	97.00	375,666
Service Rate 140l Rubbish Bin provided	Situation/provision	Extent of provision	7,496	125.00	127.00	951,936
Service Rate 80l Organics Bin provided	Situation/provision	Extent of provision	3,279	80.00	82.00	268,912
Service Rate 140l Organics Bin provided	Situation/provision	Extent of provision	3,723	110.00	112.00	416,950
Service Rate 240l Organics Bin provided	Situation/provision	Extent of provision	2,626	160.00	162.00	425,348
Service rate in Ohoka kerbside recycling area	Availability of service	Sep used/inhab	925	93.00	95.00	87,875
Net cost of the Kerbside rubbish and recycling collection						4,338,042
WATER RATES						
Cust	Provn/Avail	Sep used/inhab	143	973.70	1004.80	143,686
Cust Water - restricted unit rate	Provn/Avail	Unit of water	9	389.48	401.92	3,617
Summerhill – per unit	Provn/Avail	Unit of water	530	111.00	114.20	60,526
Summerhill – per rating unit	Provn/Avail	Rating unit	177	1,018.80	1025.70	181,549
Fernside loan rate	Provn/Avail	Unit of water	186	122.50	111.00	20,646
Rangiora	Provn/Avail	Sep used/inhab	8,292	332.50	327.60	2,716,485
Rangiora - restricted unit rate	Provn/Avail	Unit of water	74	133.00	131.04	9,697
Kaiapoi	Provn/Avail	Sep used/inhab	5,567	209.30	223.10	1,242,029
Kaiapoi - restricted unit rate	Provn/Avail	Unit of water	60	83.72	89.24	5,354
Waikuku Beach	Provn/Avail	Sep used/inhab	450	376.80	408.60	183,666
Waikuku Beach - restricted unit rate	Provn/Avail	Unit of water	85	150.72	163.44	13,892
Woodend - Tuahiwi - Pegasus	Provn/Avail	Sep used/inhab	3,198	392.20	386.20	1,235,068
Woodend - Tuahiwi - Pegasus - restricted unit rate	Provn/Avail	Unit of water	170	156.88	154.48	26,262
Tuahiwi Rural Water Loan rate	Provn/Avail	Rating unit	22	778.30	778.30	17,123

Detailed Rating Schedule (cont.)

	Category Schedule 2	Factors of Liability Schedule 3	Factor Quantity	2019/20 Rate/Charge (GST at 15%)	2020/21 Rate/Charge (GST at 15%)	Revenue Expected 2020/21 \$
WATER RATES (CONT'D)						
Tuahiwi Residential Area Water Connection Loan Rate	Provn/Avail	Rating unit	40	667.11	667.11	26,684
Tuahiwi Residential Area Water Pipeline Loan Rate	Provn/Avail	Rating unit	21	489.22	489.22	10,274
West Eyreton - per unit	Provn/Avail	Unit of water	252	69.40	71.60	18,043
West Eyreton - per rating unit	Provn/Avail	Rating unit	71	735.60	762.40	54,130
Oxford Township	Provn/Avail	Sep used/inhab	961	456.20	477.20	458,589
Oxford Township - restricted unit rate	Provn/Avail	Unit of water	74	182.48	190.88	14,125
Oxford Rural Water No 1	Provn/Avail	Unit of water	1,533	480.00	451.00	691,383
Oxford Rural Water No 2	Provn/Avail	Unit of water	1,031	408.80	405.20	417,761
Water UV Treatment Rate	Provn/Avail	Rating Unit	19,851	4.44	5.69	112,881
Mandeville	Provn/Avail	Unit of water	2,003	224.90	240.10	480,920
Ohoka - per unit	Provn/Avail	Unit of water	1,766	21.88	22.54	39,799
Ohoka - per rating unit	Provn/Avail	Rating unit	116	1,125.81	1,159.58	134,512
Poyntzs Road – per unit	Provn/Avail	Unit of water	467	31.00	34.00	15,878
Poyntzs Road – per rating unit	Provn/Avail	Rating unit	82	532.00	577.00	47,314
Garrymere - per unit	Provn/Avail	Unit of water	532	29.65	32.65	17,370
Garrymere - per rating unit	Provn/Avail	Rating unit	40	1,183.02	1,302.80	52,112
TOTAL						8,451,377
Provision and maintenance of public water supplies						
WAIMAKARIRI WATER RACE RATES						
Water Race - per hectare	Provn/Avail	Area of land	39,856	6.90	7.61	303,304
Water Race - uniform annual charge over .4046 ha	Provn/Avail	Rating unit	1,401	110.00	121.00	169,521
Water Race - less than or equal to .4046	Provn/Avail	Rating unit	94	105.00	116.00	10,904
Water Race Special Rate for Piped Supply	Provn/Avail	Rating unit	5	110.00	121.00	605
Provision and maintenance of stock water race network						
TOTAL WATER RACE RATES						484,334
TOTAL WATER RATES						8,935,711

Detailed Rating Schedule (cont.)

	Category Schedule 2	Factors of Liability Schedule 3	Factor Quantity	2019/20 Rate/Charge (GST at 15%)	2020/21 Rate/Charge (GST at 15%)	Revenue Expected 2020/21 \$
SEWER RATES						
Eastern Districts	Provn/Avail	WC or urinals	19,079	495.30	513.40	9,795,159
Ohoka Utilities Connection Loan Rate	Situation	Rating unit	75	386.98	329.08	24,681
Loburn Lea	Situation	Rating unit	38	1,911.30	2,101.50	79,857
Oxford Operating	Situation	Rating unit	897	990.20	985.80	884,263
Fernside	Situation	Rating unit	21	2,307.80	2,396.20	50,320
Southbrook Services Extension Stage 1 Loan Rates						
- Fixed Charge per rating unit	Situation	Rating Unit	21	726.60	645.70	13,560
- Rate in the dollar per hectare	Situation	Area of Land	21	4,761.65	4,231.57	90,746
Provision and maintenance of wastewater collection, treatment and disposal facilities						
TOTAL SEWER						10,938,586
URBAN DRAINAGE RATES						
Kaiapoi excluding Island Road extension	Situation	Land value	869,042,300	0.001850	0.001814	1,576,530
Kaiapoi - Alexander Lane	Situation	Rating unit	8	120.00	120.00	960
Kaiapoi - Island Road Dr Extension	Situation	Land value	18,011,000	0.000925	0.000907	16,338
Rangiora	Situation	Land value	1,436,953,500	0.0012253	0.0011793	1,694,599
Coastal Urban	Situation	Land value	390,567,600	0.0009507	0.0009562	373,461
Oxford	Situation	Land value	112,783,000	0.0006917	0.0007853	88,568
Pegasus	Situation	Land value	256,884,000	0.0014337	0.0014934	383,631
Provision and maintenance of urban stormwater drainage networks and disposal facilities						
TOTAL URBAN DRAINAGE						4,134,087

Detailed Rating Schedule (cont.)

	Category Schedule 2	Factors of Liability Schedule 3	Factor Quantity	2019/20 Rate/Charge (GST at 15%)	2020/21 Rate/Charge (GST at 15%)	Revenue Expected 2020/21 \$
RURAL DRAINAGE RATES						
Ohoka – per rating unit	Situation	Rating unit	1,286	55.00	59.00	75,874
Ohoka - land value	Situation	Land value	493,950,500	0.0006461	0.0006022	297,457
Loburn Lea	Situation	Land value	9,465,900	0.0023029	0.0023585	22,325
Oxford - per rating unit	Situation	Rating unit	446	25.00	29.00	12,934
Oxford - land value	Situation	Land value	198,214,400	0.0001614	0.0001878	37,225
Clarkville - per rating unit	Situation	Rating unit	209	129.00	133.00	27,797
Clarkville - per hectare	Situation	Area of Land	741	36.21	37.26	27,626
Waimakariri Coastal Rural (formerly Rangiora No 1) per rating unit	Situation	Rating unit	639	47.00	50.00	31,950
Waimakariri Coastal Rural (formerly Rangiora No 1) per hectare	Situation	Area of Land	3,941	30.38	32.08	126,420
Waimakariri Central (formerly Rangiora No 2) - per rating unit	Situation	Rating unit	1,007	32.00	35.00	35,245
Waimakariri Central (formerly Rangiora No 2) - land value	Situation	Land value	376,570,416	0.0002495	0.0002744	103,331
Cust per hectare	Situation	Area of Land	356	20.44	22.94	8,166
Provision and maintenance of rural drainage schemes providing land drainage and protection from flooding						
TOTAL RURAL DRAINAGE						806,350
TOTAL RATES						78,502,467
GST						10,239,452
RATES PER PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE						68,263,014
LUMP SUM OPTIONS AND OTHER RATE						
Southbrook Services Extension Stage 1 Lump Sum Contribution						
- Fixed Charge per rating unit	Situation	Rating Unit		4,730.02	4,730.02	
- Rate in the dollar on land area	Situation	Area of Land		30,997.76	30,997.76	

Cost of Activity Statements

Governance

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Revenue			
General Rates	2,260	2,364	2,447
Targeted Rates	671	696	666
Fees and Charges	15	15	15
TOTAL REVENUE	2,946	3,075	3,128
Operating Expenditure			
Council	2,268	2,375	2,458
Community Board, Advisory Groups	680	700	665
	2,948	3,075	3,123
Internal Interest Elimination	-	-	-
TOTAL OPERATING EXPENDITURE	2,948	3,075	3,123
OPERATING SURPLUS (DEFICIT)	(2)	-	7
Capital Expenditure			
Renewals	-	-	-
New Works	-	-	-
Loan Repayments	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	-
Funded by			
Loans	-	-	-
Reserves	-	-	-
Cash From Operating	-	-	-
TOTAL FUNDING	-	-	-
RATES MOVEMENT (%)	8.0%	4.4%	6.2%
Operating Expenditure includes:			
Indirect Expenditure	577	597	604

District Development

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Revenue			
General Rates	4,166	4,253	4,291
Targeted Rates	168	172	167
Fees and Charges	791	793	715
TOTAL REVENUE	5,125	5,218	5,173
Operating Expenditure			
District Development	2,504	2,678	2,151
Strategy and Engagement	1,615	1,670	1,650
Plan Administration	2,090	2,146	2,018
District Promotion	596	610	596
Economic Development	289	296	290
	7,094	7,400	6,705
Internal Interest Elimination	76	102	70
TOTAL OPERATING EXPENDITURE	7,018	7,298	6,635
OPERATING SURPLUS (DEFICIT)	(1,893)	(2,081)	(1,462)
Capital Expenditure			
Renewals	-	-	-
New Works	-	-	-
Loan Repayments	129	177	171
TOTAL CAPITAL EXPENDITURE	129	177	171
Funded By			
Loans	806	1,310	780
Reserves	(677)	(1,133)	(609)
Cash From Operating	-	-	-
TOTAL FUNDING	129	177	171
RATES MOVEMENT (%)	9.4%	2.1%	2.9%
Operating Expenditure includes:			
Interest	154	184	150
Depreciation	5	5	5
Indirect Expenditure	135	156	127
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding from Funding Impact Statement	(566)	N/A	(512)
Depreciation	(5)		(5)
Internal Recoveries	(1,322)		(946)
OPERATING SURPLUS (DEFICIT)	(1,893)		(1,462)

Roads and Footpaths

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Revenue			
Targeted Rooding Rates	11,251	11,764	11,890
Fees and Charges	493	504	494
Subsidies	8,790	9,892	11,832
Interest	241	216	8
Contributions	2,411	2,708	2,978
TOTAL REVENUE	23,186	25,085	27,202
Operating Expenditure			
Subsidised Maintenance			
Structural Maintenance	2,513	2,583	2,657
Corridor Maintenance	1,742	1,801	2,037
Other Maintenance	1,540	1,534	1,821
Unsubsidised Expenditure			
General Maintenance	293	294	299
Management Costs	819	841	803
Loan Interest	1,488	1,582	1,120
Depreciation	10,141	10,527	11,550
Indirect Expenditure	1,624	1,664	1,796
	20,160	20,826	22,083
Internal Interest Elimination	69	76	59
TOTAL OPERATING EXPENDITURE	20,091	20,750	22,024
OPERATING SURPLUS (DEFICIT)	3,095	4,335	5,178
Capital Expenditure			
Renewals	5,930	5,684	7,026
New Works	9,066	12,968	13,268
Loan Repayments	868	989	844
TOTAL CAPITAL EXPENDITURE	15,864	19,641	21,138
Funded By			
Loans	3,027	1,115	3,825
Reserves	171	3,740	1,443
Cash From Operating	12,666	14,786	15,870
TOTAL FUNDING	15,864	19,641	21,138
RATES MOVEMENT (%)	0.4%	4.6%	5.7%

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	1,488	1,582	1,120
Depreciation	10,141	10,527	11,550
Depreciation not funded	500	400	800
Indirect Expenditure	1,624	1,664	1,796
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding from Funding Impact Statement	5,029		5,304
Depreciation	(10,141)		(11,550)
Subsidies and grants for capital expenditure	5,795	N/A	8,445
Development and financial contributions	2,411		2,978
OPERATING SURPLUS (DEFICIT)	3,095		5,178

Water Supply

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Revenue			
Targeted Rates	7,509	8,016	7,770
Fees and Charges	113	115	115
Interest	138	145	49
Development Contributions	1,948	1,773	2,029
TOTAL REVENUE	9,708	10,049	9,963
Operating Expenditure			
Rangiora	2,610	2,742	2,650
Woodend / Pegasus	1,176	1,206	1,214
Waikuku	212	201	207
Fernside	13	13	10
Ohoka	145	147	143
Mandeville	469	485	494
Kaiapoi - Pines Kairaki	1,248	1,366	1,320
North East Kaiapoi Structure Plan Area	14	14	4
Oxford No 1 Rural	716	721	656
Oxford No 2 Rural	411	417	412
Oxford	441	460	470
Summerhill	208	215	216
Cust	130	134	127
Poyntzs Road	63	73	65
West Eyreton	62	63	72
Garrymere	61	66	64
District Water	58	146	79
Water Race	456	467	483
	8,493	8,940	8,690
Internal Interest Elimination	451	576	356
TOTAL OPERATING EXPENDITURE	8,042	8,364	8,334
OPERATING SURPLUS (DEFICIT)	1,666	1,685	1,629

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	1,135	1,427	1,185
New Works	2,602	6,543	1,972
Loan Repayments	1,148	1,521	1,702
TOTAL CAPITAL EXPENDITURE	4,885	9,491	4,859
Funded By			
Loans	1,490	6,578	1,786
Reserves	107	-	-
Cash From Operating	3,288	2,913	3,073
TOTAL FUNDING	4,885	9,491	4,859
RATES MOVEMENT (%)	5.9%	6.8%	3.5%
Operating Expenditure includes:			
Interest	1,075	1,092	886
Depreciation	2,675	2,824	2,935
Depreciation not funded	1,053	1,004	1,039
Indirect Expenditure	898	942	903
Reconciliation with Funding Impact Statement			
Surplus/(deficit) of operating funding from Funding Impact Statement	2,392	N/A	2,536
Depreciation	(2,675)		(2,935)
Development Contributions	1,948		2,029
OPERATING SURPLUS (DEFICIT)	1,666		1,629

Wastewater

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Revenue			
General Rates	36	33	29
Targeted Rates	8,978	9,703	9,512
Fees and Charges	340	347	341
Interest	25	32	32
Development contributions	3,877	4,021	3,851
TOTAL REVENUE	13,256	14,136	13,765
Operating Expenditure			
Eastern Communities	12,541	11,339	11,486
Southbrook	75	69	59
East Rangiora	54	52	43
Ohoka Utilities	7	7	5
East Woodend	22	21	17
West Rangiora Structure Plan Area	91	89	73
West Kaiapoi Structure Plan Area	1	4	3
North Kaiapoi	7	11	5
Fernside	43	49	49
Loburn Lea	91	89	95
Oxford	856	854	869
	13,788	12,584	12,704
Internal Interest Elimination	609	661	436
TOTAL OPERATING EXPENDITURE	13,179	11,923	12,268
OPERATING SURPLUS (DEFICIT)	77	2,213	1,497

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	2,365	1,527	172
New Works	2,468	3,886	920
Loan Repayments	810	932	1,553
TOTAL CAPITAL EXPENDITURE	5,643	6,345	2,645
Funded By			
Loans	3,666	2,274	307
Reserves	-	-	-
Cash From Operating	1,977	4,071	2,338
TOTAL FUNDING	5,643	6,345	2,645
RATES MOVEMENT (%)	8.6%	8.0%	6.1%
Operating Expenditure Includes:			
Indirect Expenditure	1,191	1,120	1,121
Interest	1,424	1,551	1,184
Depreciation	4,377	4,521	4,766
Depreciation not funded	2,056	1,976	2,168
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding from Funding Impact Statement	576	N/A	2,413
Depreciation	(4,377)		(4,766)
Development Contributions	3,877		3,851
OPERATING SURPLUS (DEFICIT)	77		1,497

Stormwater Drainage

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Revenue			
General Rates	674	719	650
Targeted Rates	4,195	4,429	4,295
Fees and Charges	21	22	21
Interest	177	169	58
Development Contributions	1,056	1,171	1,468
TOTAL REVENUE	6,123	6,510	6,492
Operating Expenditure			
District Drainage	445	378	503
Waimakariri Water Zone	150	153	152
Rangiora	1,516	1,634	1,534
Southbrook	165	162	132
East Rangiora	43	43	34
West Rangiora Structure Plan Area	64	90	55
Coastal Urban	280	295	335
East Woodend	-	-	2
Pegasus	377	384	378
Kaiapoi	1,401	1,485	1,426
Kaiapoi Area A	1	1	1
Oxford	68	72	75
Ohoka Rural	275	282	292
Mill Rd ODP	-	-	2
Loburn Lea	25	25	25
Oxford Rural	46	47	48
Clarkville	48	49	46
Coastal Rural	127	130	128
Central Rural	110	112	114
Cust	7	8	8
	5,148	5,350	5,290
Internal Interest Elimination	305	386	266
TOTAL OPERATING EXPENDITURE	4,843	4,964	5,024
OPERATING SURPLUS (DEFICIT)	1,280	1,546	1,468

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	41	94	-
New Works	4,385	5,236	3,738
Loan Repayments	1,144	1,112	1,227
TOTAL CAPITAL EXPENDITURE	5,570	6,442	4,965
Funded By			
Loans	3,523	4,767	3,945
Reserves	36	-	-
Cash From Operating	2,011	1,675	1,020
TOTAL FUNDING	5,570	6,442	4,965
RATES MOVEMENT (%)	7.2%	5.7%	1.6%
Operating Expenditure includes:			
Interest	946	1,077	808
Depreciation	1,036	1,105	1,155
Depreciation not funded	455	449	470
Indirect Expenditure	458	480	408
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding from Funding Impact Statement	1,260	N/A	1,156
Depreciation	(1,036)		(1,155)
Development Contributions	1,056		1,468
OPERATING SURPLUS (DEFICIT)	1,280		1,468

Refuse and Recycling

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Revenue			
General Rates	1,046	1,090	1,046
Targeted Rates	3,385	3,555	3,772
Fees and Charges	4,350	3,800	4,229
Interest	9	26	9
Waste Minimisation Charges	218	254	241
TOTAL REVENUE	9,008	8,725	9,297
Operating Expenditure			
Disposal	4,649	4,198	4,640
Collection	3,602	3,732	4,418
Waste Minimisation	237	261	243
	8,488	8,191	9,301
Internal Interest Elimination	13	55	34
TOTAL OPERATING EXPENDITURE	8,475	8,136	9,267
OPERATING SURPLUS (DEFICIT)	533	589	30
Capital Expenditure			
Renewals	48	59	13
New Works	223	2,195	52
Loan Repayments	51	58	54
TOTAL CAPITAL EXPENDITURE	322	2,312	119
Funded By			
Loans	201	2,151	-
Reserves	-	(583)	119
Cash From Operating	121	744	-
TOTAL FUNDING	322	2,312	119
RATES MOVEMENT (%)	74.2%	4.8%	8.7%

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	69	76	56
Depreciation	131	155	152
Indirect Expenditure	656	638	721
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding from Funding Impact statement	663	N/A	181
Depreciation	(131)	N/A	(152)
OPERATING SURPLUS (DEFICIT)	533		30

Recreation

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Revenue			
General Rates	835	852	826
Targeted Community Services Rates	12,684	13,392	13,210
Targeted Rates	677	627	622
Fees and Charges	2,316	2,408	1,832
Developers and other Contributions	3,078	3,400	3,146
TOTAL REVENUE	19,590	20,679	19,636
Operating Expenditure			
Reserves	7,575	7,759	7,540
Airfield	322	325	300
Buildings	2,674	3,736	3,120
Pools	5,159	5,274	4,885
Central Business Areas	284	258	270
Camping Grounds	177	198	193
Community Grants	1,104	1,029	1,033
Public Conveniences	580	607	583
	17,875	19,186	17,924
Internal Interest Elimination	180	189	140
TOTAL OPERATING EXPENDITURE	17,695	18,997	17,784
OPERATING SURPLUS (DEFICIT)	1,895	1,682	1,852
Capital Expenditure			
Renewals	2,916	1,963	2,032
New Works	19,803	16,967	27,729
Loan Repayments	725	1,163	974
TOTAL CAPITAL EXPENDITURE	23,444	20,093	30,735
Funded By			
Loans	17,783	16,506	14,937
Reserves	1,273	-	11,228
Cash From Operating	4,388	3,587	4,570
TOTAL FUNDING	23,444	20,093	30,735
RATES MOVEMENT (%)	8.2%	5.4%	3.3%

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	1,384	2,150	1,394
Depreciation	3,385	3,779	3,687
Depreciation not funded	892	974	969
Indirect Expenditure	1,486	1,642	1,580
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding from Funding Impact Statement	2,201	N/A	2,391
Depreciation	(3,385)		(3,687)
Development Contributions	3,078		3,146
OPERATING SURPLUS (DEFICIT)	1,895		1,852

Libraries and Museums

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Revenue			
Targeted Community Services Rates	3,794	3,912	3,884
Targeted Rates	676	708	731
Fees and Charges	133	136	134
Interest	12	12	4
TOTAL REVENUE	4,615	4,768	4,753
Operating Expenditure			
Library	4,359	4,477	4,205
Canterbury Museum Operational Levy	599	629	651
Canterbury Museum Redevelopment Levy	531	541	1,014
Local Museums	7	7	9
	5,496	5,654	5,879
Internal Interest Elimination	10	19	10
TOTAL OPERATING EXPENDITURE	5,486	5,635	5,869
OPERATING SURPLUS (DEFICIT)	(871)	(867)	(1,116)
Capital Expenditure			
Renewals	424	449	488
New Works	20	-	20
Loan Repayments	20	23	21
TOTAL CAPITAL EXPENDITURE	464	472	529
Funded By			
Loans	143	447	294
Reserves	157	-	235
Cash From Operating	164	25	-
TOTAL FUNDING	464	472	529
RATES MOVEMENT (%)	3.2%	3.4%	3.2%

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	24	33	18
Depreciation	1,035	1,059	861
Indirect Expenditure	310	320	315
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding from Funding Impact Statement	165	N/A	(255)
Depreciation	(1,035)	N/A	(861)
OPERATING SURPLUS (DEFICIT)	(871)		(1,116)

Community Protection

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Revenue			
General Rates	2,277	2,270	2,158
Targeted Rates	47	48	48
Fees and Charges	6,321	6,431	5,850
TOTAL REVENUE	8,645	8,749	8,056
Operating Expenditure			
Civil Defence	538	504	502
Environmental Health	1,334	1,371	1,383
Building Services	5,833	5,855	5,500
Stock Control	43	44	43
Dog Control	556	571	633
Rural Fire	-	-	7
Cemeteries	223	230	239
	8,527	8,575	8,307
Internal Interest Elimination	-	-	-
TOTAL OPERATING EXPENDITURE	8,527	8,575	8,307
OPERATING SURPLUS (DEFICIT)	118	174	(251)
Capital Expenditure			
Renewals	23	18	-
New Works	101	18	18
Loan Repayments	24	25	42
TOTAL CAPITAL EXPENDITURE	148	61	60
Funded By			
Loans	49	18	-
Reserves	-	-	-
Cash From Operating	99	43	60
TOTAL FUNDING	148	61	60
RATES MOVEMENT (%)	8.1%	-0.3%	-5.1%

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	11	12	16
Depreciation	69	72	74
Indirect Expenditure	594	597	576
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding from Funding Impact Statement	187		(178)
Depreciation	(69)	N/A	(74)
OPERATING SURPLUS (DEFICIT)	118		(251)

Community Development

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Revenue			
General Rates	740	761	730
Fees and Charges	1,116	1,173	1,076
Interest	4	4	4
Subsidies and Grants	82	84	112
TOTAL REVENUE	1,942	2,022	1,922
Operating Expenditure			
Community Development	538	552	622
Crime Prevention	192	197	201
Youth Development	112	115	133
Community Housing	1,322	1,356	1,219
	2,164	2,220	2,175
Internal Interest Elimination	89	91	62
TOTAL OPERATING EXPENDITURE	2,075	2,129	2,113
OPERATING SURPLUS (DEFICIT)	(133)	(107)	(191)
Capital Expenditure			
Renewals	434	444	409
New Works	-	-	-
Loan Repayments	124	131	110
TOTAL CAPITAL EXPENDITURE	558	575	519
Funded By			
Loans	-	-	-
Reserves	368	351	371
Cash From Operating	190	224	148
TOTAL FUNDING	558	575	519
RATES MOVEMENT (%)	7.6%	2.8%	-1.4%

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	195	295	117
Depreciation	323	331	339
Indirect Expenditure	154	159	156
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding from Funding Impact Statement	191		150
Depreciation	(323)	N/A	(339)
OPERATING SURPLUS (DEFICIT)	(133)		(191)

Property Management

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Revenue			
Forestry revenue	85	85	85
Investment property revenue	170	173	180
Other revenue	19	19	64
Interest	281	288	288
Dividends	600	600	600
Gains	60	64	60
TOTAL REVENUE	1,215	1,229	1,277
Operating Expenditure			
General Management	410	418	613
Service Centres	25	265	41
Investment property	158	160	159
Other Property	86	88	98
Forestry	243	217	167
Investments	(30)	(30)	(26)
	892	1,118	1,052
Internal Interest Elimination	84	140	29
TOTAL OPERATING EXPENDITURE	808	978	1,023
Taxation	-	-	-
OPERATING SURPLUS (DEFICIT)	407	251	254
Capital Expenditure			
Renewals	4,024	2,735	1,525
New Works	80	30	147
Loan Repayments	47	146	51
TOTAL CAPITAL EXPENDITURE	4,151	2,911	1,723
Funded By			
Capital Revenue	182	186	182
Loans	4,077	2,740	1,529
Reserves	(108)	(15)	-
Cash From Operating	-	-	12
TOTAL FUNDING	4,151	2,911	1,723
RATES MOVEMENT (%)	N/A	N/A	N/A

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	94	274	75
Depreciation	700	797	775
Indirect Expenditure	62	61	72
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding from Funding Impact Statement	446	N/A	368
Depreciation	(700)		(775)
Gains on sales	60		60
Dividends	600		600
OPERATING SURPLUS (DEFICIT)	407		254

Earthquake Recovery and Regeneration

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Income			
Rates	1,800	2,400	1,951
Recovery - Government Share	351	646	-
NZTA Subsidy	1,081	-	-
Other income	365	25	91
TOTAL INCOME	3,597	3,071	2,042
Operating Expenditure			
General Response & Recovery	152	-	-
Water	-	-	-
Sewer	-	-	-
Drainage	-	-	-
Roading	-	-	-
Recreation	-	-	100
District Regeneration	578	574	500
Interest	2,029	2,144	1,979
	2,759	2,718	2,579
Internal Interest Elimination	874	957	821
TOTAL OPERATING EXPENDITURE	1,885	1,761	1,758
OPERATING SURPLUS (DEFICIT)	1,712	1,310	284
Capital Expenditure			
General Response & Recovery	1,852	-	124
Water	-	-	-
Sewer	-	-	-
Drainage	905	1,076	70
Roading	2,248	-	100
Recreation	1,376	204	667
District Regeneration	7,697	916	5,286
Loan Repayments	2,209	2,308	2,579
TOTAL CAPITAL EXPENDITURE	16,287	4,504	8,826

Cost of Activity Statement	Annual Plan Budget 2019/2020	Annual Plan Forecast 2020/2021	Annual Plan Budget 2020/2021
	\$'000	\$'000	\$'000
Funded By			
Loans	3,880	4,075	3,574
Reserves	10,695	(881)	4,968
Cash From Operating	1,712	1,310	284
TOTAL FUNDING	16,287	4,504	8,826
RATES MOVEMENT (%)	33%	33%	8%
Operating Expenditure includes:			
Interest	2,015	2,129	1,965
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding from Funding Impact Statement	280	N/A	284
Subsidies and grants for capital expenditure	1,432		-
OPERATING SURPLUS (DEFICIT)	1,712		284

Rates and Fees

Development Contributions Schedule
Changes to Fees and Charges Schedule
Rate Samples by Area

Development Contributions Schedule

	Long Term Plan Budget 2019/2020	Annual Plan Budget 2020/2021
	\$	\$
Water		
Cust	4,091	4,182
Fernside	1,362	1,365
Garrymere	-	-
Kaiapoi	1,902	1,806
North East Kaiapoi DCA	718	963
West Kaiapoi DCA	3,152	3,626
Mandeville	1,115	1,141
Ohoka	4,636	4,961
Oxford	7,698	11,874
Oxford 1	5,114	5,129
Oxford 2	7,380	7,474
Poyntzs Road	978	1,040
Rangiora	5,413	7,839
East Rangiora DCA	139	139
East Rangiora DCA - Kippenberger Avenue	235	235
North Rangiora Outline Development Plan Area	4,694	4,895
West Rangiora	1,108	1,126
Southbrook (m ²)	0.14	0.14
Summerhill	6,533	10,605
Tuahiwi	8,457	8,684
Woodend - Tuahiwi	1,595	1,863
Waikuku Beach	511	504
West Eyreton	1,762	1,596
Woodend	6,254	5,265
Sewer		
Eastern Districts - Ocean Outfall	4,765	4,995
Kaiapoi	2,225	2,475
North East Kaiapoi	479	517

	Long Term Plan Budget 2019/2020	Annual Plan Budget 2020/2021
	\$	\$
West Kaiapoi	2,254	2,368
East North East Kaiapoi Reticulation	932	932
Rangiora	2,515	2,105
Todds Rd Business Zone (per hectare)	166,095	166,095
Southbrook Stage 2 (m ²)	2.25	2.25
East Rangiora DCA Other Properties	9,151	9,262
East Rangiora DCA (Gilberthorpes)	2,383	2,383
Inner West Rangiora DCA	1,927	1,990
West Rangiora DCA	3,531	2,527
North Rangiora DCA	6,739	7,220
Fernside	13,325	12,082
Tuahiwi	4,705	4,599
Mandeville, Ohoka, Swannanoa - new properties	13,602	14,638
Mandeville, Ohoka, Swannanoa - existing properties wishing to connect	1,558	1,676
Waikuku Beach	-	-
Woodend	-	-
East Woodend DCA	7,422	7,921
Oxford Sewer	1,866	2,250
Drainage		
Rangiora	308	69
East Rangiora	9,089	9,506
South West Rangiora DCA	5,739	9,252
North Rangiora - Enverton Drive East	6,163	6,595
North Rangiora - Enverton Drive / Ballarat Road	2,700	2,889
Southbrook (m ²)	6.49	9.02
Todds Rd Business Zone (per hectare)	57,500	57,500
Coastal Urban	-	-
East Woodend DCA	9,327	9,846

	Long Term Plan Budget 2019/2020	Annual Plan Budget 2020/2021
	\$	\$
Woodend DCA	2,784	2,784
Woodend DCA (Commercial) (m ²)	8.65	8.65
Kaiapoi	23	-
North East Kaiapoi	782	782
North East Kaiapoi Commercial (m ²)	0.94	0.94
West Kaiapoi	6,325	6,325
Mill Road ODP	21,820	23,463
Roading		
District	5,943	6,049
Southbrook (m ²)	0.74	0.74
East Woodend	6,964	7,028
West Rangiora DCA	3,792	4,084
West Kaiapoi DCA	5,931	5,931
West Kaiapoi DCA - new collector road	5,756	4,664
Kaiapoi North	460	313
South West Rangiora (West Belt Extension to Townsend Road)	8,577	8,518
Reserves		
Rural Zones	1,195	1,172
Residential Zones	12,750	12,750

Please refer to the Council website for Development Contributions Area Maps.

All contribution charges are shown inclusive of GST. Council's full Development Contribution Policy should be consulted when determining an assessment.

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).

3. Solid Waste - Dumping Charges

	Current 2019/2020	Proposed 2020/2021
	\$	\$
3.1 Dumping charges - Southbrook Transfer Station		
Refuse Gate Charges (includes \$10/t landfill levy)		
Commercial Waste (\$/tonne) <1,000 tonnes per year	¹ \$266.30/tonne	N/A
Commercial Waste (\$/tonne) ≥ 1,000 & <2,000 tonnes per year	¹ \$246.30/tonne	N/A
Private Collector Waste (\$/tonne)	¹ \$231.90/tonne	²\$231.90/tonne
3.2 Tyre Gate Charges - Oxford Transfer Station and Southbrook Transfer Station		
Tractor Tyre Small	60.00	50.00
Tractor Tyre Medium	75.00	65.00
Tractor/Loader Tyre Large (> 1.5m diameter) by weight	243.30/tonne	250.00/tonne
Tracks (eg: rubber tracks from small excavators)	110.00/track	Not accepted
3.3 Electronic Waste gate charges - Oxford Transfer Station and Southbrook Transfer Station		
Television Sets (CRT)	32.00	13.00/item
Television Sets (Very Large i.e. rear-projector)	32.00	25.00/item
Television Sets (Flat Screen)	17.00/item	10.00/item
Computer Monitors (CRT)	13.00/item	13.00/item
Computer Monitors (Flat Screen)	6.00/item	10.00/item
PC's (desktop, laptop, server)	Free	3.00/item
Laptop Batteries (without a laptop)	3.00	Free
UPS's	Free	3.00/item
Misc. Network Equipment	-	Free
Printers, Scanners, Fax Machines (Domestic)	7.00/item	5.00/item
Photocopiers, Printers (large, commercial use)	40.00/item	70.00/item
Stereo Systems & Gaming Consoles	4.00	3.00/item
DVD & VCR Players	4.00	3.00/item
Other household appliances e.g. vacuums, microwaves	5.00	3.00/item

3. Solid Waste - Dumping Charges

	Current 2019/2020	Proposed 2020/2021
	\$	\$
3.4 Clean fill gate charges - Southbrook Transfer Station		
Car boot/rear hatch (0.6m ³ ; net load approx 100kg)	\$9.50/load	N/A
All Other Vehicles By Weight (includes (but not limited to): trailer, van, ute, trailer with canopy, truck, skip)	\$92.00/tonne	\$94.00/tonne
Cleanfill (natural materials) (cleanfill by own cartage to Sutherlands or Garterys Pit)	\$27.00/m ³	\$30.00/m³
Hardfill (non natural materials) (hardfill by own cartage to Sutherlands or Garterys Pit)	\$37.35/m ³	\$40.35/m³
3.5 Expanded Polystyrene Foam - Southbrook Transfer Station		
Non-Recyclable Expanded Polystyrene Foam (EPS) For Landfill - for loads containing EPS only		
Small Utes/Small 1-axle Trailers with low sides (1.0m ³ ; Equivalent weight 10 kg): 1-axle trailers less than 1.8m x 1.2m	\$77.00/load	\$67.50/load
Minimum Charge By Weight (1.7m ³ ; Equivalent weight 10 kg)	\$135	\$67.50
Note: only domestic quantities of non-recyclable EPS are accepted at Southbrook RRP (i.e. a maximum of 40kg in a load, or a double-axle trailer load piled to level of the sides of the trailer (excludes high-sided trailers and trailers with cages).		
3.6 Commercial Co-mingled Recycling		
All vehicles by weight per tonne	\$109.25	\$195.50

4. Building Consents and Associated Charges

	Current 2019/2020	Proposed 2020/2021
	\$	\$
4.20 Miscellaneous Fees		
Where consent applications are reviewed/assessed by another Building Consent Authority all costs associated with the review will be charged to the applicant, or their agent as part of the fees and charges for the issued consent.		

6. Community Centres and Halls

	Current 2019/2020	Proposed 2020/2021	Current 2019/2020	Proposed 2020/2021
	Commercial (incl GST) \$	Commercial (incl GST) \$	Other users (incl GST) \$	Other users (incl GST) \$
6.1 Rangiora Town Hall				
Main Auditorium - Performance Day	1035.00	1057.77	373.75	381.97
Main Auditorium - Pack In/Out, Rehearsal (maximum 14 days)	230.00	235.06	143.75	146.91
Main Auditorium - Pack In/ Out, Rehearsal (additional days)	287.50	293.83	172.50	176.30
Small Theatre - per hour (minimum 2 hours)	115.00/hour	117.53/hour	57.50/hour	58.77/hour
Small Theatre - day rate	690.00	705.18	345.00	352.59
Small Theatre projection equipment (incl technician)	57.50	58.77/hour	25.00/hour	25.55/hour
Function Room	57.50/hour 345/day	58.77/hour 352.59/day	57.50/hour 345/day	58.77/hour 352.59/day
Studio Room	23.00	23.51	23.00	23.51
Green Room	23.00	23.51	23.00	23.51
6.2 Oxford Town Hall				
A & P Room	57.50/hour	58.77/hour	15.00/hour	15.33/hour
Main Hall	57.50	58.77/hour	25.00/hour	25.55/hour
Entire venue - per hour	86.25	88.15/hour	40.00/hour	40.88/hour
Entire venue - day rate (six hour or more)	517.50	528.89	240.00	245.28

6. Community Centres and Halls (cont)

	Current 2019/2020	Proposed 2020/2021	Current 2019/2020	Proposed 2020/2021
	Commercial (incl GST) \$	Commercial (incl GST) \$	Other users (incl GST) \$	Other users (incl GST) \$
Wedding rate (including 3 hours set up, full day hire and 2 hours cleaning)	NA	NA	200.00	204.40
Auditorium projection equipment (incl technician)	57.50/hour	58.77/hour	50.00/hour	51.10/hour
OB & I League for movies (x3 hours, incl WDC owned projection equipment, wi-fi and electricity)	NA	NA	45.00	46.00

6. Community Centres and Halls (cont)

	Current 2019/2020	Proposed 2020/2021	Current 2019/2020	Proposed 2020/2021	Current 2019/2020	Proposed 2020/2021
	Commercial per hour (incl GST)	Commercial per hour (incl GST)	Tutor Rate per hour (incl GST)	Tutor Rate per hour (incl GST)	Other users per hour (incl GST)	Other users per hour (incl GST)r
	\$	\$	\$	\$	\$	\$
6.3 Ruataniwha Civic Centre						
Room One	28.75	29.38	20.00	20.44	20.00	20.44
Room Two	20.00	20.44	20.00	20.44	20.00	20.44
Combined Meeting Room		49.82		40.88		40.88
6.4 Pegasus Community Centre						
The Big Room	28.75	29.38	15.00	15.33	10.00	10.22
Infinity Room (Reception Area)	28.75	29.38	12.00	12.26	10.00	10.22
Todd Room (Meeting Room)	28.75	29.38	12.00	12.26	10.00	10.22
Southern Capital Room (Small Meeting Room)	28.75	29.38	10.00	10.22	5.00	5.11
Whole Facility	80.00	81.76	35.00	35.77	25.00	25.55
Whole Facility (Maximum Daily)	480.00	490.56	210.00	214.62	150.00	153.30
6.5 Woodend Community Centre						
Sports Hall	28.75	29.38	15.00	15.33	10.00	10.22
Meeting Room A or B	28.75	29.38	15.00	15.33	10.00	10.22
Combined Meeting Rooms A & B	57.50	58.77	30.00	30.66	20.00	20.44
Entire Complex (hourly rate)	86.25	88.14	45.00	45.99	30.00	30.66
Entire Complex	414.00/day	423.11/day	200.00/day	204.40/day	180/day	183.96/day
6.6 All other venues						
Excluding those listed seperately	28.75	29.38	15.00	15.33	10.00	10.22
6.7 Pavilion						
Cust Domain	10.00	10.22	na	na	5.00	5.11
Ohoka Domain	10.00	10.22	na	na	5.00	5.11
Sefton Domain	10.00	10.22	na	na	5.00	5.11
View Hill	10.00	10.22	na	na	5.00	5.11
Loburn Domain		25.00	na	na		25.00

6. Community Centres and Halls (cont)

	Current 2019/2020	Proposed 2020/2021
	\$	\$
6.8 Parks and Reserves		
Trousselot Park Band Rotunda	25.55	26.11
Victoria Park Band Rotunda	25.55	26.11
Sports Grounds day rates	25.55	26.11
Reserves	25.55	26.11
6.9 Other Facilities Related Charges		
Lost Key	20.00	20.44
Additional Bins - Per Bin Per Day	20.00	20.44
Toilet Clean	30.00	30.66
Special Clean per hour (full building etc)	75.00	76.65
Security Guard Call Out (alarm activation)	75.00	76.65

8. Housing for the Elderly (exempt from GST)

	Current 2019/2020	Proposed 2020/2021
	\$	\$
8.1 Double units (have separate double bedroom) per week All units except Hills/Williams Street units	209.00	225.70
8.1b Double units (occupied by one person) per week All units except Hills/Williams Street units	191.10	206.40
8.2 Single flats (with separate bedroom) per week All units except Hills/Williams Street units	173.20	187.10
8.3 One bedroom unit - renovated	192.17	207.54
8.4 Studio flats All units except Hills/Williams Street units	155.50	167.90
8.5 All bed sitting rooms per week All units except Hills/Williams Street units	146.50	158.20
8.6 Garages per week (where allocated by Council)	10.00	10.80
8.7 Carports per week (where allocated by Council)	5.70	6.15
Hills/Williams Street units		
8.8 Double units (have separate double bedroom) per week	226.20	238.80
8.9 Double units (occupied by one person) per week	207.45	219.55
8.10 Single flats (with separate bedroom) per week	188.20	200.30
<i>Note: Housing rents will take effect after the Government rent freeze is lifted.</i>		

9. Registration of Premises and Associated Licences

	Current 2019/2020	Proposed 2020/2021
	\$	\$
Food Act 2014		
9.1 Application fee for Registration, Renewal or Amend template food control plans (fee + hourly rate after 1 hour)	210.00	220.00
9.2 Application fee for Registration, Renewal or Amend food business in a national programme (fee + hourly rate after 1 hour)	165.00	220.00
9.3 New registrations. Food Control Plan. Additional site added to FCP multi-site after registration (fee for each new site added).	Nil	80.00
9.4 Application fee for Exemption from Registration (fee + hourly rate after 1 hour)	210.00	220.00
9.5 Verification inspection and audit per hour	156.00	165.00
9.6 Accreditation fee (Quality management system and MPI) (reporting, corrective actions, scheduling)	Nil	80.00
9.7 Administration fee	Nil	120.00
9.8 Travel time (IRD rate = per km) on-charged to customer	Nil	0.79
9.9 Compliance and monitoring per hour	156.00	165.00
9.10 Issue of Improvement Notice (fee + hourly rate after 1 hour)	156.00	165.00
9.11 Application for review of improvement notice (fee + hourly rate after 1 hour)	156.00	165.00
9.12 Application/issue of compliance notice/order (fee + hourly rate after 1 hour)	156.00	165.00
9.13 Hourly charge out rate (per hour)	156.00	165.00

10. Rubbish Bags and Office Charges

	Current 2019/2020	Proposed 2020/2021
	\$	\$
10.1 Plastic Bags		
Single Bag Sales	3.00	3.20
Bundles of 5	15.00	16.00
Bundles of 10	30.00	32.00
Pack of 25 (retail price)	72.50	77.50
Wholesale price to supermarkets per bag	2.80	3.00
Wholesale price to supermarkets per pack of 25 bags	70.00	75.00
10.3 Kerbside Wheelie Bins		
Enhanced Service (additional 240L recycling bin by arrangement)	60.00	62.00
Enhanced Organics Service (additional 240L organics bin by arrangement in areas other than Ohoka/Mandeville/Swannanoa)	160.00	162.00
Enhanced Service (additional 140L rubbish bin for education centres only)	125.00	127.00
Bin Replacement – 240 litre	135.00	132.25
Bin Replacement – 140 litre	123.00	120.75
Bin Replacement – 80 litre	112.00	109.25
Joining the Rubbish collection during the year		
80L bin (fee pro rata during year)	95.00	97.00
140L bin (fee pro rata during year)	125.00	127.00
Joining the Organics Collection during the year		
80L bin (fee pro rata during year)	80.00	82.00
140L bin (fee pro rata during year)	110.00	112.00
240L bin (fee pro rata during year)	160.00	162.00
Joining the Recycling service during the year		
Fee for 80L, 140L or 240L bin (fee pro rate during year)	60.00	62.00
Delivery or removal charges		
Delivery charge per bin for any bin deliveries is added to the fees above. The charge is made once when a set of bins is delivered to a property at the same time.	65.00 per set	17.50 per bin (max of \$35.00)
<i>Note: The delivery charge is waived where there is a change in the level of bin service within 3 months of possession date in a change of property ownership.</i>		

14. Swimming Pools

	Current 2019/2020	Proposed 2020/2021
	\$	\$
14.1 General Admission		
Adult	6.00	6.20
Child	3.50	3.60
Parent and Pre-schooler	3.50	3.60
Adult - Community Services Card	4.50	4.60
Family 1 Adult + 1 Child	7.50	7.70
Family 1 Adult + 2 Children	10.00	10.30
Family 2 Adults + 1 Child	12.50	12.80
Family 2 Adults + 2 Children	15.00	15.40
Additional Child with Family	2.50	2.60
Shower only	3.00	3.10
14.2 Memberships		
Standard - 3 months	165.00	169.10
Standard - 6 months	285.00	292.10
Standard - 12 months	490.00	502.30
Community Services Card (CSC) - 3 months	130.00	133.30
Community Services Card - 6 months	230.00	235.80
Community Services Card - 12 months	410.00	420.30
Platinum 3 months	245.00	251.10
Platinum 6 months	395.00	404.90
Platinum 12 months	665.00	681.60
Platinum CSC 3 months	185.00	189.60
Platinum CSC 6 months	300.00	307.50
Platinum CSC 12 months	505.00	517.60
14.3 Concession Cards		
10 Swim Child	32.00	32.80
20 Swim Child	60.00	61.50
50 Swim Child	140.00	143.50
10 Swim Adult	55.00	56.40
20 Swim Adult	103.00	105.60
10 Swim Adult - CSC	41.00	42.00
20 Swim Adult - CSC	77.50	79.40
Family 1 Adult + 2 Children (10 swims)	95.00	97.40
Family 2 Adults + 2 Children (10 swims)	130.00	133.30
Family 1 Adult + 2 Children (20 swims)	170.00	174.30
Family 2 Adults + 2 Children (20 swims)	240.00	246.00

14. Swimming Pools (cont)

	Current 2019/2020	Proposed 2020/2021
	\$	\$
14.4 Aquarobics		
Aquarobics Casual Adult	9.00	9.20
Aquarobics Casual CSC	6.50	6.70
Aquarobics Adult 10	80.00	82.00
Aquarobics Adult 20	145.00	148.60
Aquarobics CSC 10	60.00	61.50
Aquarobics CSC 20	103.00	105.60
14.5 Learn to Swim		
Weekly - Adult	11.00	12.00
Weekly - Preschool	11.00	12.00
Weekly - School aged	11.00	12.00
Weekly - Individual	23.00	24.00
Weekly - Shared per child	14.00	15.00
Weekly - Shared per lesson	28.00	30.00
Weekly - Development Squad	9.50	9.50
Weekly - Multi Squad	9.50	10
Weekly - Multiple day Development Squad and Multi Squad	8.25	8.70
Weekly - Jnr Masters	7.00	7.50
Monthly - Mini Comp 3 days	75.00	79.00
Monthly - Mini Comp 4 days	75.00	84.00
Monthly - Mini Comp 5 days	75.00	89.00
Monthly - Mini Comp Gold	94.00	100.00
Monthly - Division Two	112.00	115.00
Monthly - National Age Group	148.00	153.00
14.6 Hire		
Lane p/hr	20.00	20.50
Facility hire p/hr (Dudley)	200.00	As at 1 Jan 2020 250.00

17. Council Property Charges

	Current 2019/2020	Proposed 2020/2021
	\$	\$
17.4 Rural Grazing Leases & Licences		
(a) Non-refundable establishment charge for each new Lease & Licence application (excludes existing Lease / Licence holders)	0	115.00
(b) Minimum annual rental for all new Leases & Licences, subject to (c) below (excludes existing Lease / Licence holders)	0	250.00
(c) Agreements will be Gross Leases / Licences, that account for holding costs such as rates, and will be set at the higher of the minimum rent (17.4 (b)) or an annual valuation of various land classes applied on a per Ha basis. Rents may be reduced by negotiation based on site specific issues.		Site Specific negotiation

22. Rangiora Airfield

	Current 2019/2020	Proposed 2020/2021
	\$	\$
22.1 Ground rental for hangars per square metre Applicable to rent reviews occurring from 1 July 2019	6.00	8.00
22.2 Members Canterbury Recreational Aircraft Club	\$5/day	\$7.50/day

Rate Samples by Area

The tables following show rates for the average property (land and capital value). All dollar values have been adjusted to include inflation.

Changes to rates vary widely across the District, according to the “bundle” of Council services available to a particular area.

Rangiora Urban Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	166,665	166,665	171,150
AVERAGE VALUATION \$Capital	453,000	453,000	467,998
General Rates	347	366	344
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	390	403	407
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	499	516	504
TOTAL DISTRICT WIDE RATES	1,696	1,772	1,723
TOTAL DISTRICT WIDE RATE MOVEMENT %	4.5%	4.5%	1.6%
TARGETED RATES			
Water (unrestricted supply)	333	344	328
District Water UV rate	4	4	6
Sewerage	495	525	513
Refuse	103	103	105
Drainage	204	217	202
Community Board	26	27	24
Rural Animal Control	-	-	-
TOTAL TARGETED RATES \$	1,165	1,221	1,178
TARGETED RATE MOVEMENT %	4.1%	4.7%	1.0%
TOTAL RATES \$	2,862	2,993	2,900
TOTAL RATE MOVEMENT %	4.4%	4.6%	1.4%

Kaiapoi Urban Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	158,388	158,388	161,751
AVERAGE VALUATION \$Capital	411,349	411,349	429,120
General Rates	326	343	326
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	364	375	382
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	499	516	504
TOTAL DISTRICT WIDE RATES	1,649	1,722	1,679
TOTAL DISTRICT WIDE RATE MOVEMENT %	4.4%	4.5%	1.8%
TARGETED RATES			
Water (unrestricted supply)	209	238	223
District Water UV rate	4	4	6
Sewerage	495	525	513
Refuse	103	103	105
Drainage	293	307	293
Community Board	26	26	27
Rural Animal Control	-	-	-
TOTAL TARGETED RATES \$	1,131	1,204	1,167
TARGETED RATE MOVEMENT %	3.0%	6.4%	3.1%
TOTAL RATES \$	2,780	2,926	2,846
TOTAL RATE MOVEMENT %	3.8%	5.3%	2.4%

Woodend Urban Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	193,555	193,555	198,597
AVERAGE VALUATION \$Capital	435,938	435,938	452,821
General Rates	338	356	337
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	380	392	397
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	499	516	504
TOTAL DISTRICT WIDE RATES	1,677	1,752	1,706
TOTAL DISTRICT WIDE RATE MOVEMENT %	4.6%	4.4%	1.7%
TARGETED RATES			
Water (unrestricted supply)	392	382	386
District Water UV rate	4	4	6
Sewerage	495	525	513
Refuse	103	103	105
Drainage	184	185	190
Community Board	26	31	27
Rural Animal Control	-	-	-
TOTAL TARGETED RATES \$	1,204	1,231	1,227
TARGETED RATE MOVEMENT %	-2.9%	2.2%	1.9%
TOTAL RATES \$	2,882	2,983	2,933
TOTAL RATE MOVEMENT %	1.3%	3.5%	1.8%

Pegasus Urban Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	177,400	177,400	168,000
AVERAGE VALUATION \$Capital	421,227	421,227	424,666
General Rates	331	348	323
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	370	382	379
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	499	516	504
TOTAL DISTRICT WIDE RATES	1,660	1,734	1,674
TOTAL DISTRICT WIDE RATE MOVEMENT %	4.3%	4.5%	0.9%
TARGETED RATES			
Water	392	382	386
District Water UV rate	4	4	6
Sewerage	495	525	513
Refuse	103	103	105
Drainage	254	233	251
Pegasus Services charge	66	68	66
Community Board	26	27	27
Rural Animal Control	-	-	-
TOTAL TARGETED RATES \$	1,341	1,342	1,355
TARGETED RATE MOVEMENT %	-0.1%	0.0%	1.0%
TOTAL RATES \$	3,001	3,076	3,029
TOTAL RATE MOVEMENT %	2.3%	2.5%	0.9%

Oxford Urban Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	146,940	146,940	170,992
AVERAGE VALUATION \$Capital	380,664	380,664	397,974
General Rates	311	326	311
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	344	355	362
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	499	516	504
TOTAL DISTRICT WIDE RATES	1,614	1,685	1,644
TOTAL DISTRICT WIDE RATE MOVEMENT %	4.2%	4.4%	1.9%
TARGETED RATES			
Water (unrestricted supply)	456	465	477
District Water UV rate	4	4	6
Sewerage	990	1,013	986
Refuse	103	103	105
Drainage	102	108	115
Community Board	33	33	31
Rural Animal Control	-	-	-
TOTAL TARGETED RATES \$	1,689	1,726	1,720
TARGETED RATE MOVEMENT %	0.8%	2.2%	1.8%
TOTAL RATES \$	3,303	3,411	3,364
TOTAL RATE MOVEMENT %	2.5%	3.3%	1.9%

Ashley / Sefton Urban Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	171,313	171,313	182,068
AVERAGE VALUATION \$Capital	413,593	413,593	438,335
General Rates	327	344	330
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	365	377	388
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	1,592	1,666	1,631
TOTAL DISTRICT WIDE RATE MOVEMENT %	4.4%	4.6%	2.4%
TARGETED RATES			
Water	-	-	-
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	26	30	24
Rural Animal Control	4	4	4
TOTAL TARGETED RATES \$	30	34	28
TARGETED RATE MOVEMENT %	13.0%	13.3%	-6.7%
TOTAL RATES \$	1,622	1,700	1,659
TOTAL RATE MOVEMENT %	4.5%	4.8%	2.3%

Cust Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	243,956	243,956	259,635
AVERAGE VALUATION \$Capital	511,124	511,124	547,438
General Rates	376	397	382
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	428	442	459
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	1,704	1,784	1,754
TOTAL DISTRICT WIDE RATE MOVEMENT %	4.9%	4.7%	2.9%
TARGETED RATES			
Water	974	951	1,005
District Water UV rate	4	4	6
Sewerage	-	-	-
Refuse	103	103	105
Drainage	-	-	-
Community Board	27	28	25
Rural Animal Control	4	4	4
TOTAL TARGETED RATES \$	1,112	1,090	1,144
TARGETED RATE MOVEMENT %	24.1%	-2.0%	2.9%
TOTAL RATES \$	2,817	2,874	2,898
TOTAL RATE MOVEMENT %	11.6%	2.0%	2.9%

Fernside Urban Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	290,512	290,512	300,023
AVERAGE VALUATION \$Capital	735,535	735,535	755,012
General Rates	489	519	482
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	571	590	593
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	1,960	2,054	1,988
TOTAL DISTRICT WIDE RATE MOVEMENT %	5.7%	4.8%	1.4%
TARGETED RATES			
Water (2 units)	450	475	480
District Water UV rate	4	4	6
Fernside Water loan (2 units)	245	244	222
Sewerage	2,308	1,989	2,396
Refuse	103	103	105
Drainage	104	107	117
Community Board	29	32	26
Rural Animal Control	6	6	6
TOTAL TARGETED RATES \$	3,250	2,960	3,358
TARGETED RATE MOVEMENT %	9.9%	-8.9%	3.3%
TOTAL RATES \$	5,210	5,014	5,346
TOTAL RATE MOVEMENT %	8.3%	-3.8%	2.6%

Garrymere Urban Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	338,000	338,000	353,500
AVERAGE VALUATION \$Capital	696,929	696,929	721,488
General Rates	469	498	466
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	547	565	571
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	1,916	2,008	1,950
TOTAL DISTRICT WIDE RATE MOVEMENT %	5.6%	4.8%	1.7%
TARGETED RATES			
Water (Property charge)	1,183	1,295	1,303
Water (Unit charge - 19 units)	563	632	620
District Water UV rate	4	4	6
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	35	36	33
Rural Animal Control	5	5	6
TOTAL TARGETED RATES \$	1,790	1,972	1,968
TARGETED RATE MOVEMENT %	2.1%	10.2%	9.9%
TOTAL RATES \$	3,707	3,980	3,918
TOTAL RATE MOVEMENT %	3.8%	7.4%	5.7%

Mandeville Urban Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	276,044	276,044	318,633
AVERAGE VALUATION \$Capital	752,176	752,176	792,214
General Rates	497	528	499
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	582	601	617
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	1,979	2,074	2,029
TOTAL DISTRICT WIDE RATE MOVEMENT %	5.6%	4.8%	2.5%
TARGETED RATES			
Water (2 units)	450	475	480
District Water UV rate	4	4	6
Sewerage	495	525	513
Refuse	-	-	-
Drainage	233	241	251
Community Board	36	42	34
Rural Animal Control	6	6	6
TOTAL TARGETED RATES \$	1,225	1,294	1,290
TARGETED RATE MOVEMENT %	4.2%	5.6%	5.3%
TOTAL RATES \$	3,204	3,368	3,318
TOTAL RATE MOVEMENT %	5.0%	5.1%	3.6%

Ohoka Urban Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	266,492	266,492	300,873
AVERAGE VALUATION \$Capital	690,771	690,771	713,941
General Rates	466	494	462
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	543	560	566
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	1,909	1,999	1,941
TOTAL DISTRICT WIDE RATE MOVEMENT %	5.8%	4.7%	1.7%
TARGETED RATES			
Water (Property charge)	1,126	1,160	1,160
Water (Unit charge - 19 units)	416	428	428
District Water UV rate	4	4	6
Sewerage	-	-	-
Refuse	-	-	-
Ohoka Recycling Service rate	93	93	95
Drainage	227	235	240
Community Board	35	41	33
Rural Animal Control	5	5	5
TOTAL TARGETED RATES \$	1,906	1,966	1,966
TARGETED RATE MOVEMENT %	4.1%	3.2%	3.2%
TOTAL RATES \$	3,815	3,966	3,907
TOTAL RATE MOVEMENT %	5.0%	3.9%	2.4%

Oxford Rural No. 1 Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	1,083,269	1,083,269	1,090,926
AVERAGE VALUATION \$Capital	1,453,536	1,453,536	1,468,583
General Rates	848	908	823
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	1,031	1,065	1,054
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	2,778	2,918	2,790
TOTAL DISTRICT WIDE RATE MOVEMENT %	7.0%	5.0%	0.4%
TARGETED RATES			
Water (Ave 4.8 units)	2,304	2,313	2,165
District Water UV rate	4	4	6
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	41	42	39
Rural Animal Control	11	11	11
TOTAL TARGETED RATES \$	2,360	2,370	2,221
TARGETED RATE MOVEMENT %	2.9%	0.4%	-5.9%
TOTAL RATES \$	5,139	5,289	5,010
TOTAL RATE MOVEMENT %	5.3%	2.9%	-2.5%

Oxford Rural No. 2 Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	520,823	520,823	528,018
AVERAGE VALUATION \$Capital	838,645	838,645	843,590
General Rates	540	575	524
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	637	658	650
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	2,077	2,178	2,087
GENERAL RATE MOVEMENT %	6.0%	4.9%	0.4%
TARGETED RATES			
Water (Ave 3 units)	1,226	1,222	1,216
District Water UV rate	4	4	6
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	36	37	34
Rural Animal Control	6	6	6
TOTAL TARGETED RATES \$	1,273	1,270	1,261
TARGETED RATE MOVEMENT %	17.7%	-0.3%	-0.9%
TOTAL RATES \$	3,350	3,448	3,348
TOTAL RATE MOVEMENT %	9.9%	2.9%	-0.1%

Pines and Kairaki Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	132,750	132,750	135,142
AVERAGE VALUATION \$Capital	292,704	292,704	317,941
General Rates	267	279	272
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	288	297	310
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	1,455	1,521	1,495
TOTAL DISTRICT WIDE RATE MOVEMENT %	4.1%	4.5%	2.7%
TARGETED RATES			
Water	209	238	223
District Water UV rate	4	4	6
Sewerage	495	525	513
Refuse	103	103	105
Drainage	126	127	129
Community Board	25	25	26
Rural Animal Control	3	3	3
TOTAL TARGETED RATES \$	966	1,025	1,005
TARGETED RATE MOVEMENT %	5.4%	6.2%	4.1%
TOTAL RATES \$	2,421	2,547	2,500
TOTAL RATE MOVEMENT %	4.6%	5.2%	3.3%

Poyntz Road Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	255,824	255,824	292,849
AVERAGE VALUATION \$Capital	532,082	532,082	566,186
General Rates	387	408	391
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	441	465	471
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	1,728	1,818	1,775
TOTAL DISTRICT WIDE RATE MOVEMENT %	5.0%	5.2%	2.7%
TARGETED RATES			
Water (Property charge)	532	572	577
Water (Unit charge - 20 units)	620	680	680
District Water UV rate	4	4	6
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	34	35	32
Rural Animal Control	4	4	4
TOTAL TARGETED RATES \$	1,194	1,295	1,299
TARGETED RATE MOVEMENT %	6.5%	8.5%	8.7%
TOTAL RATES \$	2,923	3,114	3,073
TOTAL RATE MOVEMENT %	5.6%	6.5%	5.2%

Rangiora Rural Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	446,373	446,373	451,017
AVERAGE VALUATION \$Capital	834,123	834,123	850,941
General Rates	538	572	528
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	634	655	655
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	2,072	2,172	2,096
TOTAL DISTRICT WIDE RATE MOVEMENT %	5.9%	4.8%	1.1%
TARGETED RATES			
Water	-	-	-
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	30	43	27
Rural Animal Control	6	6	6
TOTAL TARGETED RATES \$	36	49	33
TARGETED RATE MOVEMENT %	17.7%	36.1%	-8.3%
TOTAL RATES \$	2,108	2,221	2,129
TOTAL RATE MOVEMENT %	6.1%	5.4%	1.0%

Summerhill Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	527,603	527,603	539,762
AVERAGE VALUATION \$Capital	939,827	939,827	973,852
General Rates	591	629	586
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	702	725	734
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	2,193	2,299	2,233
TOTAL DISTRICT WIDE RATE MOVEMENT %	6.2%	4.8%	1.8%
TARGETED RATES			
Water (Unit charge - 3.9 units)	427	465	440
Water (Property charge)	1,019	1,109	1,026
District Water UV rate	4	4	6
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	37	38	35
Rural Animal Control	7	7	7
TOTAL TARGETED RATES \$	1,495	1,624	1,513
TARGETED RATE MOVEMENT %	-0.8%	8.6%	1.2%
TOTAL RATES \$	3,688	3,923	3,746
TOTAL RATE MOVEMENT %	3.4%	6.4%	1.6%

Tuahiwi Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	138,825	138,825	142,725
AVERAGE VALUATION \$Capital	425,950	425,950	441,000
General Rates	333	351	331
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	373	385	390
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	1,606	1,681	1,634
TOTAL DISTRICT WIDE RATE MOVEMENT %	4.6%	4.7%	1.7%
TARGETED RATES			
Water	392	382	386
District Water UV rate	4	4	6
Sewerage	495	525	513
Refuse	103	103	105
Drainage	67	68	74
Community Board	26	37	27
Rural Animal Control	3	3	3
TOTAL TARGETED RATES \$	1,091	1,122	1,115
TARGETED RATE MOVEMENT %	-3.4%	2.9%	2.2%
TOTAL RATES \$	2,697	2,803	2,748
TOTAL RATE MOVEMENT %	1.2%	4.0%	1.9%

Waikuku Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	197,554	197,554	197,325
AVERAGE VALUATION \$Capital	385,930	385,930	397,535
General Rates	313	329	310
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	348	359	362
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	1,561	1,633	1,585
TOTAL DISTRICT WIDE RATE MOVEMENT %	4.5%	4.6%	1.5%
TARGETED RATES			
Water (unrestricted supply)	377	417	409
District Water UV rate	4	4	6
Sewerage	495	525	513
Refuse	103	103	105
Drainage	188	189	189
Community Board	26	36	27
Rural Animal Control	3	3	3
TOTAL TARGETED RATES \$	1,196	1,277	1,252
TARGETED RATE MOVEMENT %	10.8%	6.8%	4.7%
TOTAL RATES \$	2,757	2,911	2,836
TOTAL RATE MOVEMENT %	7.3%	5.6%	2.9%

West Eyreton Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	262,792	262,792	279,518
AVERAGE VALUATION \$Capital	642,069	642,069	659,838
General Rates	442	468	436
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	512	528	531
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	1,854	1,941	1,880
TOTAL DISTRICT WIDE RATE MOVEMENT %	5.2%	4.7%	1.4%
TARGETED RATES			
Water (Property charge)	736	748	762
Water (Unit charge - 4 units)	278	286	286
District Water UV rate	4	4	6
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	35	35	33
Rural Animal Control	5	5	5
TOTAL TARGETED RATES \$	1,058	1,078	1,092
TARGETED RATE MOVEMENT %	1.4%	1.9%	3.1%
TOTAL RATES \$	2,913	3,020	2,971
TOTAL RATE MOVEMENT %	3.7%	3.7%	2.0%

Rangiora Central Business Area Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	537,661	537,661	539,356
AVERAGE VALUATION \$Capital	1,407,750	1,407,750	1,580,861
General Rates	825	883	877
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	1,002	1,035	1,126
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	499	516	504
TOTAL DISTRICT WIDE RATES	2,786	2,921	2,975
TOTAL DISTRICT WIDE RATE MOVEMENT %	6.3%	4.9%	6.8%
TARGETED RATES			
Water	333	344	328
District Water UV rate	4	4	6
Sewerage	495	525	513
Refuse	103	103	105
Drainage	659	699	636
Community Board	35	37	33
Central Business Area Rate (based on Area 1)	200	184	191
Promotion & Economic Development	297	298	291
TOTAL TARGETED RATES \$	2,126	2,195	2,103
TARGETED RATE MOVEMENT %	2.5%	3.2%	-1.1%
TOTAL RATES \$	4,912	5,116	5,078
TOTAL RATE MOVEMENT %	4.7%	4.2%	3.4%

Kaiapoi Central Business Area Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	402,010	402,010	403,291
AVERAGE VALUATION \$Capital	1,031,212	1,031,212	1,181,757
General Rates	637	679	686
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	761	786	868
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	499	516	504
TOTAL GENERAL RATES \$	2,356	2,469	2,526
TOTAL DISTRICT WIDE RATE MOVEMENT %	6.3%	4.8%	7.2%
TARGETED RATES			
Water (unrestricted supply)	209	238	223
District Water UV rate	4	4	6
Sewerage	495	525	513
Refuse	103	103	105
Drainage	744	780	732
Community Board	33	33	36
Central Business Area Rate	298	271	281
Promotion & Economic Development	218	219	217
TOTAL TARGETED RATES \$	2,104	2,173	2,113
TARGETED RATE MOVEMENT %	0.9%	3.3%	0.4%
TOTAL RATES \$	4,460	4,642	4,639
TOTAL RATE MOVEMENT %	3.6%	4.1%	4.0%

Small Farm (20-50 ha) Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	905,245	905,245	903,138
AVERAGE VALUATION \$Capital	1,170,664	1,170,664	1,169,341
General Rates	707	754	680
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	850	878	860
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	2,457	2,577	2,453
TOTAL DISTRICT WIDE RATE MOVEMENT %	6.6%	4.9%	-0.2%
TARGETED RATES			
Water	-	-	-
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	39	48	37
Rural Animal Control	9	9	9
TOTAL TARGETED RATES \$	48	57	46
TARGETED RATE MOVEMENT %	12.5%	18.8%	-4.2%
TOTAL RATES \$	2,505	2,634	2,499
TOTAL RATE MOVEMENT %	6.7%	5.1%	-0.3%

Large Farm (over 50 ha) Rates

Rates	Annual Plan 2019/2020	Forecast Annual Plan 2020/2021	Annual Plan 2020/2021
	\$	\$	\$
AVERAGE VALUATION \$Land	4,002,264	4,002,264	3,976,301
AVERAGE VALUATION \$Capital	4,742,355	4,742,355	4,715,048
General Rates	2,496	2,690	2,379
Earthquake Recovery Rate	81	105	86
Cant. Museum Operational Levy	29	30	31
Cant. Museum Redevelopment Levy	4	4	4
Roading	3,136	3,243	3,151
Libraries	185	187	185
Pools	161	161	162
Parks & Reserves, Building & Grants	440	458	445
TOTAL DISTRICT WIDE RATES	6,532	6,878	6,443
TOTAL DISTRICT WIDE RATE MOVEMENT %	8.9%	5.3%	-1.4%
TARGETED RATES			
Water	-	-	-
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	67	101	61
Rural Animal Control	34	34	34
TOTAL TARGETED RATES \$	101	135	95
TARGETED RATE MOVEMENT %	17.6%	33.7%	-5.9%
TOTAL RATES \$	6,633	7,013	6,538
TOTAL RATE MOVEMENT %	9.0%	5.7%	-1.4%

Policies

Financial Policies

Rates Remission Policy

Financial 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 Kōhaka o Tūhaitara Trust, 50% equity share in The Waimakariri District Libraries Trust, 50% in Enterprise North Canterbury and 33% equity share in the Waimakariri Arts Collection Trust.

The 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 or social benefit for the community rather than making a financial return. Council's total expenses of each year are over \$30m. Accordingly, WDC has designated itself and the group as Tier 1 public benefit entities for the purposes of Public Benefit Entity (PBE) accounting standards.

Council has adopted the Annual Plan 2020/2021 on 16 June 2020.

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 PBE accounting standards.

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 PBE accounting standards requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, revenue 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 variations may be material.

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, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

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

The following are the significant accounting polices applied in preparation of the prospective 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 Statement of Comprehensive Revenue and Expense. 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.

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

WDC's investments in associates are carried at cost.

Revenue

The PBE Accounting Standards require revenue to be identified/classified as exchange or non-exchange. Exchange transaction revenue arises when one entity receives assets or services, or has liabilities extinguished and directly gives approximately equal value in exchange. Non-exchange transaction revenue arises from transactions without an apparent exchange of approximately equal value.

Non exchange revenue includes rates, grants and subsidies and fees and user charges that are partially funded by rates.

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

The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter) and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when rates become overdue.
- Rates collected on behalf of the Environmental Canterbury Regional Council (Ecan) are not recognised in the financial statements, as the Council is acting as an agent for Ecan.

Interest

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

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 NZ 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 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 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.

Insurance proceeds

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

Dividends

- Dividend 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. Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

Infringement fees and fines

- Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when the infringement notice is issued. The Council recognises revenue at an amount based on the probability of collecting fines, which is estimated by considering the collection history of fines over the preceding two year period.

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

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 Statement of Comprehensive Revenue and Expense, 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.

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

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 Statement of Comprehensive Revenue and Expense 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 uncollectable amounts.

An estimate for doubtful debts is made when collection of the full amount is no longer probable.

Bad debts are written off when identified.

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 Statement of Comprehensive Revenue and Expense 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 surplus or deficit.

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 surplus or deficit.

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 surplus or deficit in which case the transaction costs are recognised in the surplus or deficit.

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 surplus or deficit:

- 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 surplus or deficit.

Loans and receivables:

- These are non-derivative financial assets with fixed or determined payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets
- After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit. 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. They are included in current assets, except for maturities greater than 12 months after balance date, which are included in non-current assets

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

Financial assets at fair value through other comprehensive revenue and expense:

- Financial asset at fair value through other comprehensive revenue and expense are those that are designated as fair value through other comprehensive revenue and expense 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
- 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 surplus or deficit. In the event of impairment, any cumulative losses previously recognised in equity will be removed from equity and recognised in the surplus or deficit even though the asset has not been derecognised
- On derecognition the cumulative gain or loss previously recognised in equity is recognised in Statement of Comprehensive Revenue and Expense.

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 surplus or deficit.

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

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: 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.

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	(4-100%)
- 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	25-50 years	(2-4%)
- 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%)

Revaluation:

Those asset classes that are revalued are revalued 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 2019 by Ashton Gibbard (BBS (VPM)) of QV Valuations. The basis of the valuation is net current value.

Infrastructure assets have all been valued at fair value on a depreciated replacement cost basis. 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 2019 by Nigel Lister (BSc & PGDipSci(Surveying), BE Civil of Stantec.
- Water, Sewer, Drainage and Waste assets were valued internally as at 30 June 2017 and the valuation was independently reviewed by John Vessey (Technical

Principal Asset Valuation) of Opus International Consultants Ltd

- Community Facilities assets were valued internally as at 30 June 2019 and the valuation was independently reviewed by John Vessey (Technical Principal Asset Valuation) of Opus International Consultants Ltd
- 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, FPNZ) 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 surplus or deficit. Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed and then credited to the revaluation reserve for that class of asset.

Intangible assets

Software acquisition and development

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

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

Staff training costs are recognised in the surplus or deficit when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs associated with development and maintenance of the Council's website are recognised as an expense when incurred.

Easements

Easements are recognised at cost, being the costs directly attributable to bringing the asset to its intended use. Easements have an indefinite useful life and are not amortised, but are instead tested for impairment annually.

Amortisation

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

Payables

Short-term creditors and other payables are recorded at their face value.

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, FPNZ) 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 surplus or deficit.

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 surplus or deficit.

The costs to maintain the forestry assets are included in the surplus or deficit.

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.

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 surplus or deficit.

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 surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

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

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 surplus or deficit.

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. Borrowings are classified as current liabilities unless the Council or group has an unconditional right to defer

settlement of the liability for at least 12 months after balance date.

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 revenue 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.

Rates Remission Policy

A change is proposed to the Rates Remission Policy to include a 100% remission on land used as a “Link Strip” or “Segregation Strip”.

11. Remission of Rates on Land Used as a Link Strip Minor Changes

1. Policy Context

A “link strip” is a very small parcel of land created during subdivision to protect the interests of the owner against future developments accessing services without contributing a share of the extra/over cost of providing the services. It creates a barrier between the road and private land or between two land parcels. A Link Strip Agreement sets out the terms, conditions and costs of accessing the link strip and what happens to the land once the requirements are met. Link strips that have met their purpose are generally absorbed into other land or vested as road.

The Council has a number of rates that are targeted as fixed charges to each rating unit. The effect of this is that link strips incur a disproportionate amount of rates in comparison to other land.

2. Policy Objective

To ensure that the developer of a subdivision is not disadvantaged by the assessment of unreasonably high rates by using a link strip to protect their investment in the installation of roads and utility services that will benefit future developers of adjacent land. This Policy also recognises that link strips are temporary and of a size that has no practical use.

3. Policy Statement

- A remission of 100% of the rates set and assessed on land set aside as a link strip will be made until the land ceases to be used as a link strip.
- Any rates arrears on link strip land owing at the commencement of this policy will be remitted.
- This policy will take effect from 1 July 2020.

The following delegations apply:

Customer Services Manager – authority to approve remissions that meet the requirements of this policy.

Manager, Finance and Business Support – authority to hear and make a final decision on any appeal on an application for remission that has been declined.

Further Information

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Council and Committees Structure

**The Structure of Council -
Committees and Community Boards**

Staff Structure to Level Three

Directory

Glossary

Activity

Related or like services that are grouped together for management and budgeting purposes.

Allocated Costs

A form of spending where one Council department pays for services provided by another department.

Annual Plan (AP)

This Plan is prepared annually and reflects the overall structure and focus of the Long Term Plan (LTP) for that given year.

Assets

Assets are things that the Council owns such as roads, parks, footpaths, buildings.

Capital Expenditure

This is spending on new Council assets or replacing existing assets.

CBD

Central Business Districts of Kaiapoi and Rangiora.

Capital Value

The probable sale price of the freehold interest of the property if offered for sale at the time of valuation.

Community Outcomes

How the community wants the District to be, to make it a better place to live, work and play.

Community Board

Selected community members/ward councillors to represent the interests of the community to Council.

Contestable Fund

Funding, often supplied by central Government, for which individuals and organisations, including district councils, may apply.

Council-Controlled Organisation

A Council-controlled organisation is a company in which equity securities carrying 50% or more of the voting right at a meeting of the shareholders of the company are held by one or more local authorities; or controlled, directly or indirectly, by one or more local authorities; or in which one or more local authorities have the right, directly or indirectly, to appoint 50% or more of the directors of the company.

Council-Controlled Trading Organisation

Is a Council-controlled organisation that operates a trading undertaking for the purposes of making a profit.

Depreciation

This accounts for the annual cost of the wearing out of or the economic use of our assets. It is generally based on the value of the asset divided by its remaining life.

Development Contributions

Money required from developers to recover the cost of providing infrastructure that caters for future growth.

Expenditure

Spending by Council.

Financial Year

Council's financial year runs from 1 July to 30 June the following year.

General Rate

A rate based on the value of every property in the District.

Indigenous Vegetation Site

Areas of indigenous vegetation listed in and protected through the provisions of the Council's District Plan.

Hearing

Your chance for your views to be expressed in person to the Council, following its receipt of your written submission.

Hearing Panel

A selection of councillors who will hear all submissions made in person.

Infrastructural Assets

Fixed utility systems that provide a continuing service to the community and are not generally regarded as tradeable. These assets include roads, waste, sewerage and stormwater systems.

Internal Recoveries

Payment by one Council department to another in return for a service provided.

Land Value

The probable price that would be paid for the bare land as at the date of valuation. The value includes development work such as drainage, excavation, filling, leveling, retaining walls, clearing, fertility build-up, flood protection.

Loan Funds

This is money used by Council that it has obtained by raising a loan.

Long Term Plan (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.

Local Government Act 2002

The key legislation that defines the regulations and responsibilities for local authorities including Waimakariri District Council.

Main District Towns

Kaipoi, Oxford, Pegasus, Rangiora and Woodend.

Mission

This describes Council's basic purpose (its fundamental reason for being) and specifies the role Council is going to play in its environment.

Operating Expenditure

Spending for the normal day-to-day services of Council. This also includes depreciation, interest on loans and allocated costs.

Outline Development Plan (ODP)

Outline Development Plan means a plan of a specified area, included in the District Plan, which identifies, in a general manner, the road layout, any stormwater facilities, reserve areas or other matters required to be provided for, or included in, any subdivision or development within the area of the Outline Development Plan.

Output

Services, activities or goods produced by Council.

Policy

Guidelines to support effective decision making.

Public Benefit

This relates to spending which benefits the community in general and for which no individual beneficiaries can be clearly identified.

Private Benefit

This occurs when individuals who benefit from a service can be clearly identified and therefore charged for that service. It applies to user charges, application fees, purchase price and water by meter, though there are exceptions to the rule.

Rate

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 LTP. Submissions need to be made in writing.

Targeted Rating Area

A defined geographical area which attracts a specific rating requirement.

Uniform Annual Charge (UAC)

A specific levy of an equal amount on each rateable property. This amount does not vary with the value of the property.

User fees and charges

Fees charged to the community for use of specific services and facilities provided by the Council.

Variants (low / medium / high)

In the case of the LTP this normally applies to low, medium or high population growth estimates made by statistics.

Vested Assets

Infrastructural assets and land provided by the developer of a subdivision. Examples of this may be roads, streetlights, water and wastewater reticulation, stormwater disposal systems and reserve land. At the completion of the subdivision, the ownership and hence future maintenance of these assets, passes to Council.

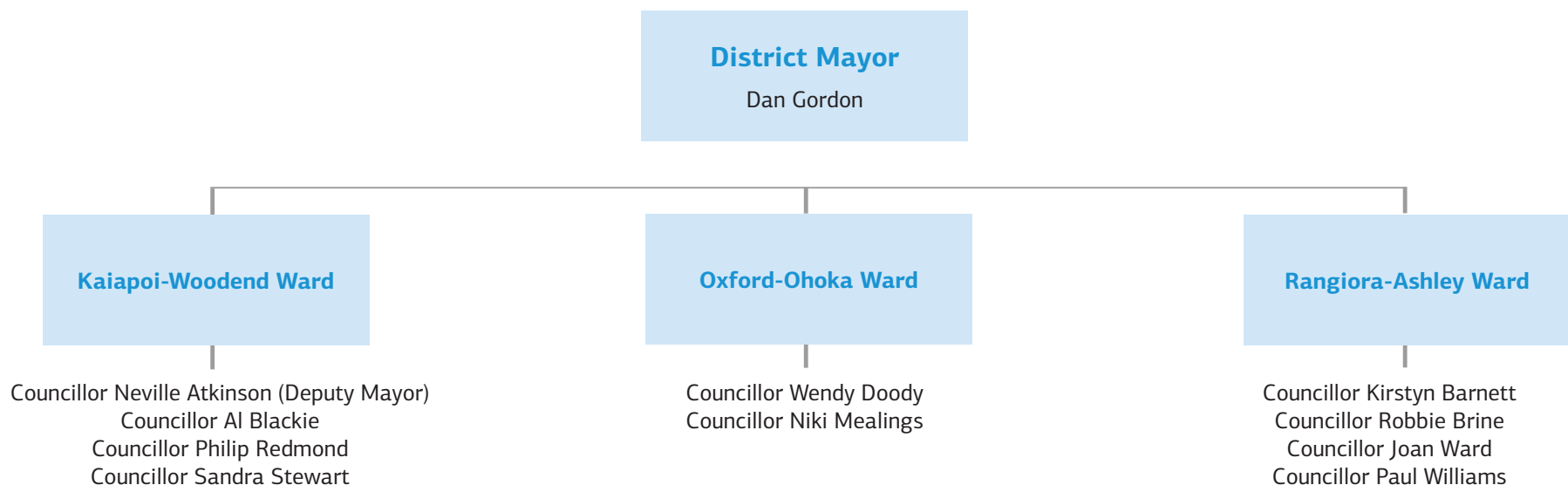
Vision

Council's view of the future state of its community. It is used to inspire people into action, define future direction and implies that what we do now can influence and change the future for the better.

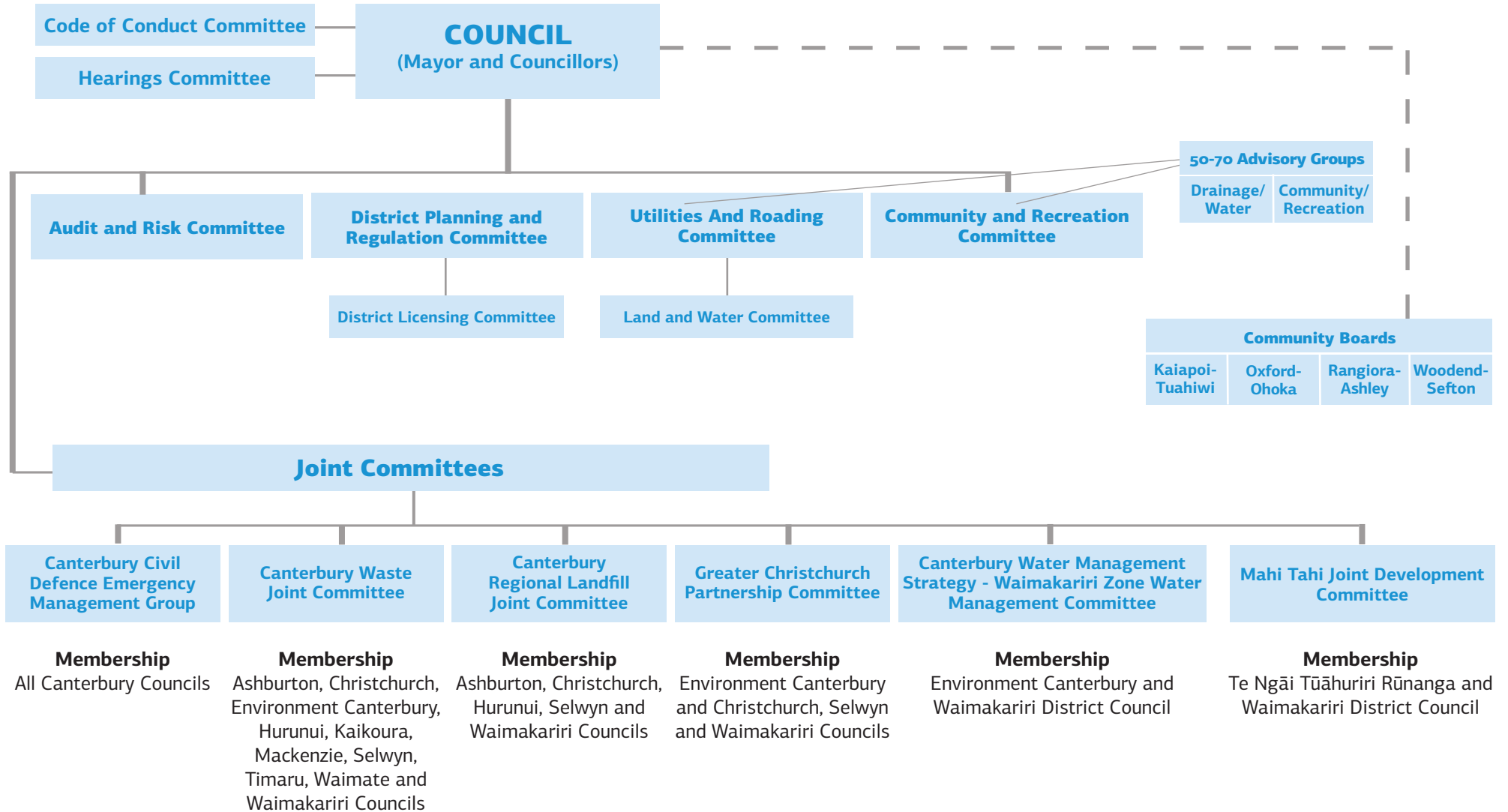
Ward Advisory Board

Selected community members / ward councillors to represent the interests of the community to Council.

The Structure of Council - Wards



Council and Committees Structure



The Structure of Council - Committees and Community Boards

Standing Committees

Audit and Risk Committee

Neville Atkinson
Kirstyn Barnett
Sandra Stewart
Joan Ward
Paul Williams

Utilities and Rooding Committee

Al Blackie
Robbie Brine
Wendy Doody
Sandra Stewart
Paul Williams

Community and Recreation Committee

Al Blackie
Robbie Brine
Wendy Doody
Niki Mealings
Philip Redmond

District Planning and Regulation Committee

Neville Atkinson
Kirstyn Barnett
Niki Mealings
Philip Redmond
Joan Ward

Committees

Mahi Tahi Joint Development Committee

Mayor Dan Gordon
Neville Atkinson
Al Blackie
Up to 3 presentations of
Te Ngāi Tū Ahuriri Rūnanga

Land and Water Committee

Neville Atkinson
Kirstyn Barnett
Al Blackie
Niki Mealings
Sandra Stewart
Paul Williams

District Licensing Committee

Neville Atkinson
Wendy Doody
Philip Redmond
Paul Williams
Commissioner Jim Gerard (QSO)

Greater Christchurch Partnership

Mayor Dan Gordon
Neville Atkinson
Niki Mealings

The Mayor is ex officio to all Council Committees and working parties.

Community Boards

Kaiapoi-Tuahiwi Community Board

Chris Greengrass (Chair)
Jackie Watson (Deputy Chair)
Neville Atkinson
Al Blackie
Brent Cairns
John Meyer
Martin Pinkham

Oxford-Ohoka Community Board

Doug Nicholl (Chair)
Thomas Robson (Deputy Chair)
Sarah Barkle
Mark Brown
Wendy Doody
Shirley Farrell
Ray Harpur
Niki Mealings

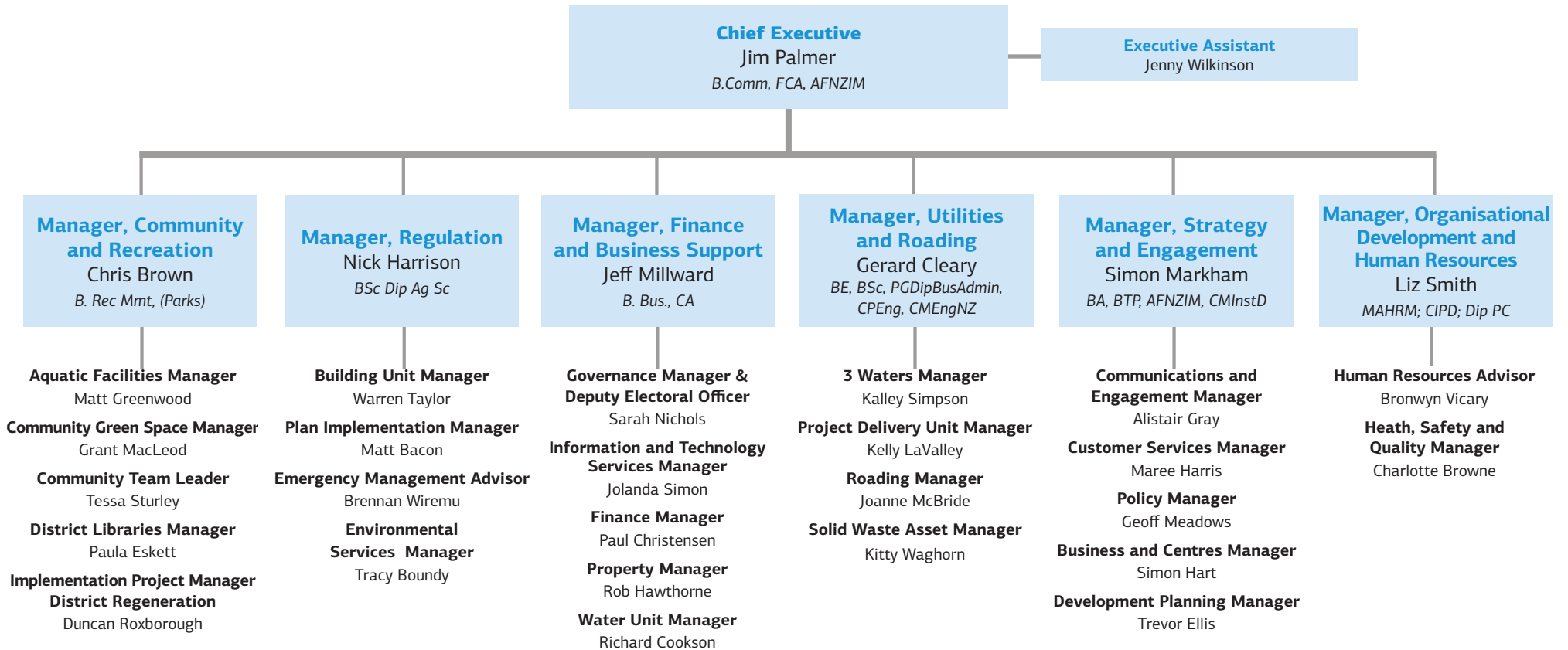
Rangiora-Ashley Community Board

Jim Gerard, QSO (Chair)
Duncan Lundy (Deputy Chair)
Kirstyn Barnett
Robbie Brine
Murray Clarke
Monique Fleming
Jason Goldsworthy
Morris Harris
Sarah Lewis
Joan Ward
Andrew Wells
Paul Williams

Woodend-Sefton Community Board

Shona Powell (Chair)
Andrew Thompson (Deputy Chair)
Andrea Allen
John Archer
Mark Paterson
Philip Redmond
Sandra Stewart

Staff Structure to Level Three



Directory

Postal Address

Waimakariri District Council

Private Bag 1005
Rangiora 7440
New Zealand

Locations

Head Office

215 High Street
Rangiora 7400

Oxford Service Centre

34 Main Street
Oxford 7430

Ruataniwha Kaiapoi Civic Centre

172 Williams Street
Kaiapoi 7630

Telephone: 0800 965 468

Website: waimakariri.govt.nz

Bankers

ANZ Banking Group
85 High Street
Rangiora 7400

Auditor

Audit New Zealand

PO Box 2
Christchurch 8140

On behalf of:
Auditor General
Audit Office
Wellington

Solicitors

Buddle Findlay

83 Victoria Street
PO Box 322, Christchurch 8140

Corcoran French

The Crossing
Cnr Williams and Hilton Streets
PO Box 15, Kaiapoi 7644





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