

ANNUAL REPORT

2020/21



Adopted 29 March 2022



Waimate
District Council

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MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE



Welcome to the Waimate District Council's Annual Report for 2020/21. This report reflects how well Council has managed projects, services and financial performance against the original intentions of the Long Term Plan 2018-28.

The Annual Report also presents our financial results, provides a snapshot of our performance over the past financial year and celebrates some of the key highlights that have been achieved. While we will continue to progress a number of significant projects, our focus remains heavily on delivering quality infrastructure, public and regulatory services that are both cost-effective and efficient for the community.

Much like the previous year, COVID-19 continued to cause uncertainty throughout the year, with the Government switching between alert levels and Council having to adapt to the evolving hurdles as the global pandemic roars on.

In fact, uncertainty has perhaps been the word that best describes the year that was. Whether it's the Government's Three Waters Reform Programme, the Resource Management Act Reform or the Future of Local Government Review, there has been plenty of uncertainty facing the local government sector – with more questions than answers being thrown up.

Though, while the landscape may still be unclear, let's reflect on what has been a productive and largely successful year for Council.

From a roading standpoint, our 2021-26 Road Maintenance and Operations Contract was awarded to Rooney Earthmoving Limited, replacing incumbent contractor Whitestone Contracting Ltd. The contract, worth \$16 million over five years, includes all aspects of maintenance, with coverage of both sealed and unsealed roads across the district's 1,339km network. The new contract commenced 1 July 2021.

Roading activity undertaken in the last financial year has included general road maintenance work and footpath renewals, along with some minor bridge repairs including Jacksons Bridge, Hook Beach Bridge and Don's Bridge. In addition, the design and procurement phase for the replacement of Crouches Bridge on Youngs Road has also been completed, with construction getting underway in September 2021.

Climate change has also been a significant focus for Council as we look for ways to continue reducing our carbon footprint.

Council introduced two hybrid cars to replace two of the existing petrol-driven pool cars, with the hybrid technology helping to save significant costs in fuel and operating expenses and better serving the environment.

In other areas, the flooding at the beginning of 2021 provided an opportunity to bring forward plans to fast track the replacement of the old tiled roof at the Local Government Centre on Queen Street, and complete stage one of the internal refurbishment. The roof was replaced with long run iron and has further enhanced the life-span and safety of the building.

In August 2020, the Government signed a Three Waters Memorandum of Understanding with all local authorities around the country, including our Council. As part of the Memorandum of Understanding, Council was granted \$3.36 million that resulted in proposed work being brought forward to the 2021/22 year and additionally some new projects to be carried out.

With assistance from the Three Waters Stimulus Funding, the Waimate oxidation ponds underwent a desludging process, removing more than 600 tonnes of sludge and creating a further 30 to 40 years of capacity.

Looking back, it has been an important year for COVID-19 recovery and Council were fortunate

enough to receive substantial funding from Central Government to help stimulate the local economy. Council spent \$140,000 from the Mayor's Taskforce for Jobs Community Recovery programme in partnership with the Ministry of Social Development and Local Government New Zealand. Through this funding, an Employment Coordinator was appointed in November 2020 to work with employers and job seekers, particularly youth and people whose jobs had been affected by COVID-19. Council's target was to place 25 people into full-time employment (32 hours or more per week). That target was exceeded by placing 35 people into full-time employment, including 8 apprenticeships. An additional 40 people were placed into part-time, casual or seasonal employment.

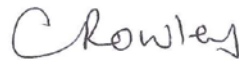
In addition, Council was able to secure COVID-19 funding from Department of Internal Affairs to employ two full-time staff to work in the roles of Digital Librarian and Community Engagement Librarian. The two new librarians have enhanced the promotion of the library and its services. The Digital Librarian has focused on digital training and improvement of the digital services offered through the library, while the Community Engagement Librarian has focused on offering community groups and schools support and the introduction of new programmes. We are also encouraging the use of te reo Māori in the library with new signage and weekly language lessons.

On the finance front, Council had no requirement to draw down any borrowings during the financial year, due to the deferral of some capital projects and the use of cash reserves. Council's asset portfolio, which includes land and buildings, was revalued at an additional \$4.2 million as at 30 June 2021 – another positive for Council.

Council recorded a surplus of \$1,315,000 compared to a budgeted deficit of \$1,433,000. Refer to Note 31 on page 79 for the explanations of major variances against budget.

Going forward, the district will continue to push ahead with some incredibly exciting developments on the horizon. While the above points briefly touch on some of the major projects and developments administered by the Council in the last financial year, we invite you to read A Year in Review (page 13) for more detail and highlights achieved throughout the year.

Once again, we would like to thank the community, councillors, staff and contractors for the contributions everyone has made to ensure our district continues to be a great place to live, work, visit and play. Together with the community, our small, hard-working and tight-knit team will continue pushing significant opportunities for the Waimate District, embracing growth and positivity.



Craig Rowley
Mayor



Stuart Duncan
Chief Executive

GLOSSARY

ANNUAL REPORT

Assesses the performance of Council against the objectives, policies, activities, performance targets, indicative costs, and sources of funds outlined in the Long Term Plan or Annual Plan.

ASSET MANAGEMENT

Refers to the programme to fund and maintain Council's essential infrastructural assets in a sound condition in the future. This includes roads, bridges, water and sewage reticulation.

CASH FLOW STATEMENT

Provides a summary of cash flows from operating activities, investing activities and financing activities.

CURRENT ASSETS

Assets which can be readily converted to cash, or will be used up during the year. These include cash, inventory, receivables and short-term investments.

CURRENT LIABILITIES

Payables and other liabilities due for payment within the next financial year.

DAYS

Included within the Objectives and Performance Measures section of the Statement of Service Performance, days mean working days, which do not include statutory holidays or weekends.

DECLINE IN SERVICE POTENTIAL (DEPRECIATION)

Is the measure of the wearing out, consumption or other reduction in the economic benefits embodied in an asset whether arising from use, the passing of time or obsolescence.

FAIR VALUE

The amount for which an asset could be exchanged, a liability settled, or an equity instrument granted could be exchanged, between knowledgeable, willing parties in an arm's length transaction.

FUNDING IMPACT STATEMENT

The Funding Impact Statement (either at Council or group of activities level) represents the actual cash impacts on the reported area. It specifically excludes depreciation and amortisation as these are non-cash, but does include capital expenditure.

FUNDING POLICY

Provides a statement of the mix of funding mechanisms for Council as a whole, the funding mechanisms for each of Council's functions, and the rationale of how the funding mix for each function has been determined.

INFRASTRUCTURAL ASSETS

Infrastructural assets are utility service networks i.e. water, wastewater, stormwater and roading. They also include associated assets such as pump stations, treatment plants, street lighting and bridges.

INVESTMENT POLICY

Is a statement of Council's financial asset mix and how these assets are managed.

LIABILITY MANAGEMENT POLICY

Covers Council's policy on management of its debt.

LONG TERM PLAN

A plan that describes the activities of the local authority, the Community Outcomes, and long term focus for the decisions and activities of the local authority.



OBJECTIVES

Objectives are the results Council is aiming to achieve for the community.

OPERATING COSTS

Expenditure through outputs on such items as wages, materials, electricity and plant expenses. All these inputs are consumed within the financial year.

OPERATING REVENUE

Money earned through the outputs in return for a service provided, or by way of a grant or subsidy received. Examples include Waka Kotahi New Zealand Transport Agency subsidies, rental revenue, and licence fees.

OPERATING SURPLUS

Operating Surplus is an accounting term meaning the excess of revenue over expenditure. Revenue and expenditure in this context exclude capital items, loan uplifts and repayments, and transfers to and from reserves. An operating surplus is inclusive of non-cash items such as revenue and expenditure owing but not paid (receivables and payables) and depreciation.

PROPERTY, PLANT AND EQUIPMENT

These consist of land, buildings, operational and infrastructural assets including wastewater and water systems, roading, motor vehicles, plant and equipment, and furniture and fittings. They are sometimes referred to as capital assets.

RESOURCES

These are the assets, staff and funds needed to produce the outputs of Council.

SERVICE MEASURES

Also referred to as performance measures - a measure that shows how well Council is doing in achieving the goals it has set for itself.

STATEMENT OF CHANGES IN EQUITY

Is the change in Ratepayers' Equity (difference between Council's total assets and total liabilities) from year to year. It also records the gross movement in reserve accounts.

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENDITURE

Accounts for all of Council's revenue and expenditure over a period of time according to accounting conventions.

STATEMENT OF FINANCIAL POSITION

Provides a financial snapshot of Council's assets, liabilities, term loans and ratepayers equity at a point in time.

WORKING CAPITAL

These are Council's net current assets which are held in cash or can be readily converted to cash less liabilities due for payment within one year. This is indicative of Council's ability to meet its obligations as they fall due.



COUNCIL INFORMATION

ELECTED MEMBERS

Mayor Craig Rowley

Deputy Mayor Sharyn Cain

Councillor Colin Pankhurst

Councillor Sandy McAlwee

Councillor Tom O'Connor JP

Councillor Sheila Paul

Councillor Fabia Fox

Councillor Miriam Morton

Councillor David Owen JP

Waimate Ward

Hakataramea-Waihaorunga Ward

Pareora-Otaio-Makikihi Ward

Pareora-Otaio-Makikihi Ward

Lower Waihao Ward

Waimate Ward

Waimate Ward

Waimate Ward

LEADERSHIP TEAM

Stuart Duncan

Dan Mitchell, BSc, Grad Dip Eng

Tina Stevenson, ACA, Dip Bus

Carolyn Johns, Dip Com

Jonts McKerrow

Fiona Hester-Smith

Michelle Jones

Chief Executive

Asset Group Manager

Corporate Services Group Manager

Community and Strategy Group Manager

Regulatory and Compliance Group Manager

Human Resources Manager

Executive Support Manager

GENERAL INFORMATION

Bank

Auditor

Solicitors

ANZ Bank New Zealand Ltd, Timaru

Audit New Zealand on behalf of the Office of the Controller and Auditor-General

Anderson Lloyd, Dunedin

Cavell Leitch, Christchurch

Galloway Cook Allan, Dunedin

Hope and Associates Legal, Waimate

Lane Neave, Christchurch

Rice Speir, Auckland

Simpson Grierson, Christchurch

CONTACT DETAILS

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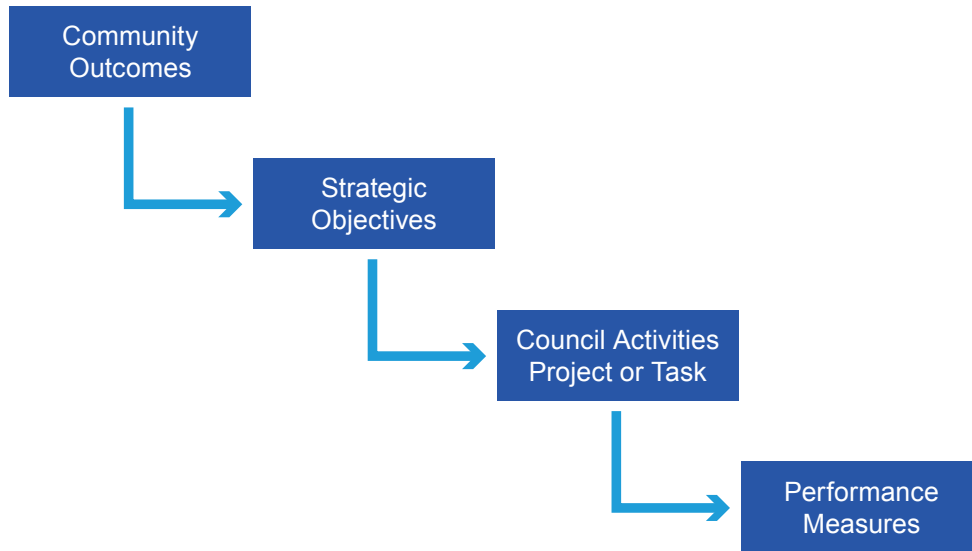
Waimate 7960

Website: www.waimatedc.govt.nz

VISION FOR WAIMATE DISTRICT

LEADING OUR COMMUNITIES TOWARDS A DIVERSE, THRIVING AND SUSTAINABLE DISTRICT.

Waimate District's Long Term Plan (LTP), which is reviewed three yearly, provides direction and long term focus for routine tasks and one-off projects, within Council's areas of activity by setting them within a framework of strategic objectives that are derived from our community's desired outcomes.



ACHIEVING COMMUNITY OUTCOMES

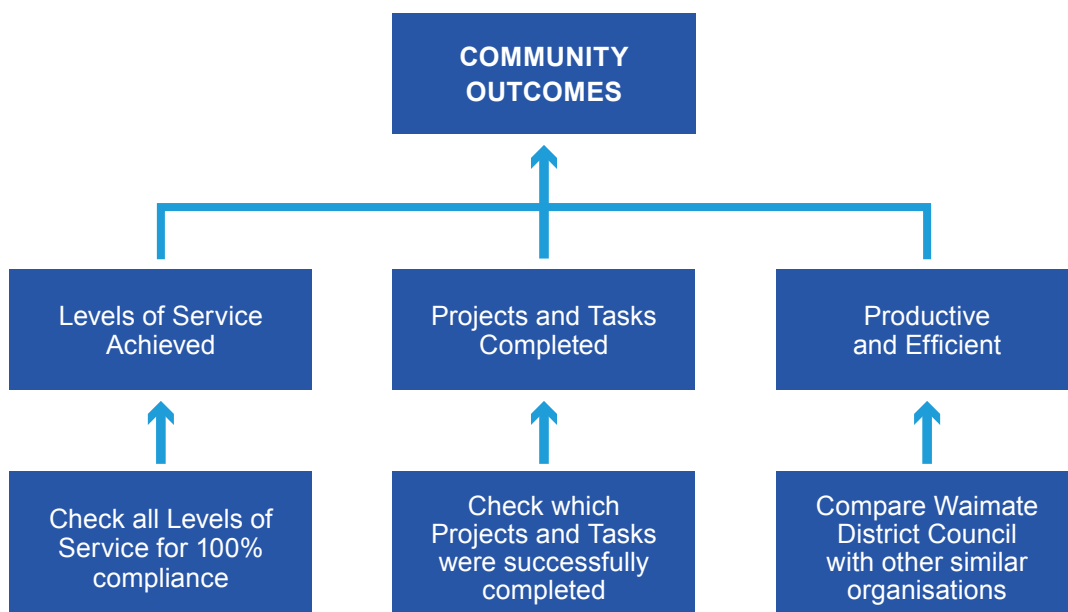
Each year, Council produces its Annual Report to disclose performance against targets set in the LTP.

A three-pronged approach is used by Waimate District Council to help citizens judge whether the Council is doing a good job or not.

The Council will carry out its roles in advancing the Outcomes that the Community wants.

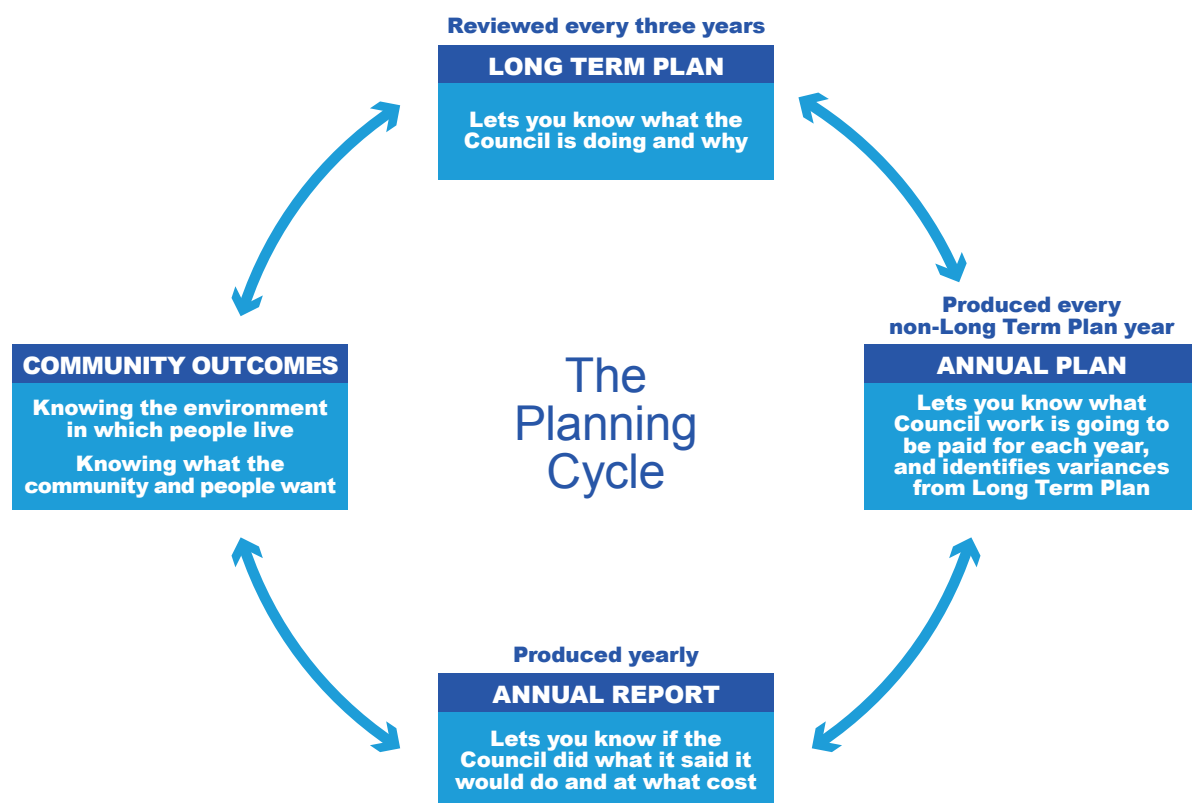
The Council will provide all its services to meet standards that have been agreed with the Community.

The Council will run its operations in a cost-effective and efficient manner.



ABOUT THE ANNUAL REPORT

The purpose of this Annual Report is to explain how we delivered on year three of the 2018-28 Long Term Plan, as required by section 98 of the Local Government Act 2002.



The Annual Report details Council's achievements and progress across the 9 Groups of Activities:

WATER SUPPLY GROUP Urban Water Supply Rural Water Supply	SEWERAGE GROUP Sewerage	DISTRICT PLANNING & REGULATORY SERVICES GROUP Animal Management Building Control Environmental Services Resource Management
WASTE MANAGEMENT GROUP Waste Management	ROADING & FOOTPATHS GROUP Roading and Footpaths	COMMUNITY SERVICES GROUP Community Support Economic Development and Promotions Emergency Management Library
STORMWATER GROUP Stormwater	ORGANISATION & GOVERNANCE GROUP Central Administration Community Representation Investments and Finance Strategy	COMMUNITY FACILITIES GROUP Camping Cemeteries Event Centre Parks and Public Spaces Property Swimming Pool

REPORT ON LONG TERM PLAN AND POLICIES

LONG TERM PLAN

The Local Government Act 2002 (LGA), brought major changes in the way local bodies operate and the way they interact with the communities they represent. Greater emphasis is put on requirements for Councils to be guided by the aspirations and needs of the local community and to ensure that they truly understand what those aspirations and needs are.

One piece of this picture is the generation of a Long Term Plan (LTP). The LGA outlines purpose of a LTP, what it must contain and how it will be used as the basis of all Council decision-making and operations. Effective consultation with the community is a key requirement.

The LTP must be reviewed every three years. Annually, Council will consider interim amendments following the Annual Plan procedure. This will allow for unforeseen changes or events that have altered the basis for budgeting and scheduling operations. An annual budget will also be released, based on the intentions contained in the LTP, but again, allowing for changed circumstances.

WHAT DOES THE LTP INTEND TO ACHIEVE?

The LTP represents the agreement between the community of the District and Council as to how the community should develop to meet the local citizens' wishes, and the part that Council will play in reaching those objectives.

It therefore presents a 'future view' of what type of community we should ideally be living in by approximately the year 2028, and sets out a plan for Council to do its part in making that future happen.

It outlines the 'outcomes' or results that the community have identified as the important themes for the future and describes what must change in order to achieve these outcomes.

The role of Council in making these outcomes come into being, determines its future work programme, budgets and resource requirements.

Council's LTP covers the years 2018-28 and within this document the Consolidated Comprehensive Revenue and Expenditure information for each of these 10 years is shown.

TREASURY POLICY

This policy incorporates Council's **Investment Policy** 403 and **Liability Management Policy** 402 prepared in accordance with the Local Government Act 2002.

The **Investment Policy** states:

- the objectives in terms of which financial and equity investments are to be managed; and
- the mix of investments; and
- the acquisition of new investments; and
- an outline of the procedures by which investments are managed and reported on to the local authority; and
- an outline of how risks associated with investments are assessed and managed.

The **Liability Management Policy** states in respect to borrowing and other liabilities:

- interest rate exposure; and
- credit exposure; and
- specific borrowing limits; and
- liquidity; and
- debt repayment; and
- the giving of securities.

FUNDING POLICY

This policy incorporates Council's **Revenue and Financing Policy** 401 in accordance with the Local Government Act 2002.

The **Revenue and Financing Policy** states in respect to:

- funding of operating expenses from the various funding sources
- funding of capital expenditure from the various funding sources

These funding sources come from the following:

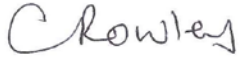
- general rates;
- fees and charges;
- borrowing;
- grants and subsidies;
- development and financial contributions;
- targeted rates;
- interest and dividends from investments;
- proceeds from asset sales;
- financial contributions under the Resource Management Act 1991;
- any other source.

This policy can be found in the LTP 2018-28.

STATEMENT OF COMPLIANCE

The Council of Waimate District Council hereby confirms that all statutory requirements in relation to the Annual Report, as outlined in the Local Government Act, have been complied with, with the following exception:

Council was required under section 98(7)(a) of the Local Government Act 2002 to complete and adopt its Annual Report by 31 December 2021. This timeframe was not met because Audit New Zealand was unable to complete the audit within this timeframe due to an auditor shortage and the consequential effects of COVID-19, including lockdowns.



Craig Rowley
Mayor

29 March 2022



Stuart Duncan
Chief Executive

29 March 2022

STATEMENT ON PARTICIPATION OF MĀORI IN THE DECISION-MAKING PROCESS

Although the Treaty of Waitangi is between Māori and the Crown, the Local Government Act 2002 (LGA) imposes certain obligations on local government to reflect those Treaty obligations. Section 81 of the LGA requires all local authorities to develop ways that it can involve local Māori in the Council decision-making process.

Council values the contribution Māori make to Council decision-making. We are committed to giving effect to the principles and intent of the Treaty of Waitangi and to engaging in genuine and appropriate consultation with Māori, taking into account the principles of the LGA provisions and recognising the special relationship between and with Māori, their culture, tikanga, land and taonga.

The LGA requires all Councils to take specific actions with regard to Māori.

THE RELEVANT SECTIONS OF THE ACT ARE AS FOLLOWS:

In order to recognise and respect the Crown's responsibility to take appropriate account of the principles of the Treaty of Waitangi and to maintain and improve opportunities for Māori to contribute to local government decision-making processes, Parts 2 and 6 provide principles and requirements for local authorities that are intended to facilitate participation by Māori in local authority decision-making processes.

Section 14(1)(d) reads:

In performing its role, a local authority must act in accordance with the principle that a local authority should provide opportunities for Māori to contribute to its decision-making processes.

Section 77(1)(c) reads:

A local authority must in the course of the decision-making process, - ...if any of the options identified under paragraph (a) involves a significant decision in relation to land or a body of water, take into account the relationship of Māori and their culture and traditions with their ancestral land, water, sites, waahi tapu, valued flora and fauna and other taonga.

Section 81(1) requires that a local authority must:

(a) Establish and maintain processes to provide opportunities for Māori to contribute to the decision-making processes of the local authority; and

(b) Consider ways in which it may foster the development of Māori capacity to contribute to the decision-making processes of the local authority; and

(c) Provide relevant information to Māori for the purposes of paragraphs (a) and (b)

Section 82(2) states:

A local authority must ensure that it has in place processes for consulting with Māori in accordance with subsection (1).

COUNCIL-LED INITIATIVES

To address these requirements, Council will pursue the following initiatives:

- Work together with Māori organisations and individuals, to identify citizens who are considered to be Māori with an interest in the community in accordance with the requirements of Section 81(1) of the Act. This includes all Māori, regardless of tribal affiliation, who reside in the district, who own land within the district or who have a recognised cultural affiliation with the district. This will also include Māori organisations that are directly involved in the interests of local Māori.
- Meet with representatives of Te Runanga o Waihao at least once a year, to discuss current issues and the progress of the Long Term Plan. These meetings are in addition to other contact as part of the consultation process.
- Provide meetings, on request, to explain current issues and proposals for consultation specifically for Māori groups, whenever practical considerations permit. These meetings can be, by request, limited to specific Māori group participation.
- Continue to involve tangata whenua in all relevant deliberations with regard to the application of the Resource Management Act. The Council will adhere to the basic principle that all its citizens are of equal importance in the community and are all part of that community. Accordingly, it will always strive to ensure that the interests of all its Māori citizens are fully addressed and considered in all decision-making processes and recognises the special need to ensure the capacity of Māori to play a full part in the decision-making process.

A YEAR IN REVIEW

This Annual Report tells the story of our performance over the last financial year from 1 July 2020 to 30 June 2021. It's an important way of informing our community about how rates have been spent and helps to highlight areas we performed well in, the areas Council need to improve on and provides context for where we need to head in the future.

Throughout the year, there has been a number of issues facing Council, both impacting on finance and causing changes to our services. This section reflects on those issues, detailing how they have impacted on the 2020/21 Annual Report and a brief glimpse looking ahead.

COVID-19

Few would forget Wednesday 25 March 2020, the day New Zealand first went in to Level 4 lockdown in response to the global outbreak of the COVID-19 pandemic.

While the COVID-19 initial response is now largely behind us, and vaccines and boosters are freely available nationwide, it's now we must look back at the lessons learned and be ready to act. As we clearly saw during lockdown, there is no substitute for being prepared and ready. Essentially, COVID-19 has created a new normal for us all, and while we take time to adapt to this new way of life, thinking and doing, it's vital we continue to build community resilience and further strengthen the community links we have established through this pandemic.

In response to COVID-19, Council successfully applied for Central Government grants and funding for projects to support our community's economic recovery and provide jobs to affected workers, with funding comprising Three Waters Stimulus Funding, Mayors Taskforce for Jobs initiative and the New Zealand Libraries Partnership Programme secondments.

Impacts on the 2020/21 Annual Report

The impacts of responding to and recovering from COVID-19 since March 2020 can be seen in this year's Annual Report.

These are;

- Council's rates were set at 4%, as opposed to the forecast increase of 7.7%
- Council budgeted for loss of some income, but the opposite occurred with increased revenues in camping and building consents
- Council received funding from Central Government to create and support employment in the Waimate District, successfully receiving \$250,000 (spending \$140,000 and returning \$110,000) as part of the Mayors Taskforce for Jobs initiative, \$81,000 through the New Zealand Libraries Partnership Programme and \$1.68 million as part of the \$3.36 million Three Waters Stimulus Funding – none of which were included in the Annual Plan budget.

Looking ahead

The global outbreak of the COVID-19 pandemic in 2020 and its ongoing threats to various aspects of national, regional and local wellbeing is considered by Council to be a critical factor in our planning for safeguarding the safety of the district's community and its economic vitality going forward.

Planning for a resurgence of COVID-19 and its variants is now part of everyday life. Alongside our regional partners, whenever a change to an alert level happens Council need to be prepared.

THREE WATERS REFORM PROGRAMME

In July 2020, the Government launched the Three Waters Reform Programme – a three-year programme to reform local government three waters service delivery arrangements. Currently 67 different councils own and operate the majority of the drinking water, wastewater and stormwater services across New Zealand. The proposed reform programme is being progressed through a partnership-based approach with the local government sector, alongside iwi/Māori as the Crown's Treaty Partner.

Following the Government announcement on 27 October 2021 on three waters reform, there is increased certainty with the proposal to transfer the three water delivery and infrastructure from the 67 councils to four Water Service Entities (WSEs). In June 2021, the Government proposed regional boundaries for each entity A, B, C and D, which would manage water assets for the country. Council would belong to WSE 'D', along with 19 other Councils.

At the date of this annual report being approved for issue there is, due to this announcement, increased certainty that should the legislation be enacted, Council will not be responsible for the delivery and infrastructure of three water services from 1 July 2024. Working groups will comment on the exposure draft of the Three Waters Entities Bill by 28 February 2022.

Three Waters Stimulus Funding

In August 2020, the Government signed a Memorandum of Understanding with all local authorities around the country, including our Council. Council was granted \$3.36 million that has now resulted in proposed work being brought forward to the 2021/22 year and additionally some new projects to be carried out.

Impacts on the 2020/21 Annual Report

Council received \$1.68 million of Three Waters Stimulus Funding for operational and capital projects.

Capital project spends included:

- Reservoir upgrades (rural water supply Hook/Waituna, Lower Waihao, Waihaorunga, Waikakhi, Cannington and Otaio/Makikihi)

- Break tank upgrades (rural water supply Otaio/ Makikihi and Waikakahi)
- Urban water meters
- Queen Street stormwater and sewer upgrade.

Operational project spends included:

- Hydraulic modelling (rural and urban water supply)
- Intake investigation (Waikakahi rural water supply)
- Inflow investigation (sewerage)
- Sewerage pond desludging project.

FLOODING

On 3 January 2021, Council's main office on Queen Street was impacted by a significant rain event causing surface flooding and major upheaval just days before the building was due to reopen for the year ahead. The building, which also houses the Waimate District Library, experienced extensive flood damage to the front offices, prompting an internal refurbishment of the reception and staff work areas throughout the majority of the building. In addition, the library remained closed and repairs were undertaken. The rear of the building was relatively unscathed and continued to be used for staff required to work on site.

In the days that followed, the customer service team were successfully relocated to the Waimate Event Centre with full service resuming within a day of the scheduled reopening to the public on 7 January 2021. The facilitation and support of 22 staff required Council's IT team to work with electrical and building contractors on a weekly basis to mitigate the risk of any IT interruptions.

Other impacted employees also relocated to the Event Centre and within the Local Government Centre (LGC), with some opting to utilise the Gorge Road premises instead. Once the LGC refurbishment was complete, staff returned and reception was reopened to the public on 8 June 2021.

In addition to Council's front offices, the January flooding also had a major impact on the Waimate District Library. Due to widespread water contamination, the library remained closed for repairs through to 9 March 2021. During this time, all books and shelving were removed to make way for new carpet.

Impacts on the 2020/21 Annual Report

The costs associated with the water damage from the flooding event were subject to an insurance claim, with an estimated settlement of \$88,000 (excluding the insurance claim excess of \$4,348) covering the Local Government Centre and Library building, contents and plant and Gorge Road office included as income in this Annual Report. Plant and contents that were damaged were disposed and removed from Council's asset register and values accordingly, with the write-offs recognised as a cost to Council.

Some staff returned early from their Christmas break to assist with clearing the affected areas in order to minimise property damage. This event had a notable impact on staff involved with managing the reinstatement of our property and dealing with the insurance claim, with their time diverted away from business as usual activities, creating pressure on competing work streams such as the preparation of Council's Long Term Plan.

Looking ahead

With the exception of improved drainage and stormwater infrastructure on Queen Street, there is little to be gained from reflecting back on this incident to prepare for any future incidents. Throughout the flooding, clean-up and recovery phase, all IT systems remained intact, reliable and robust and the IT team remain well adverse to relocating workstations and office equipment to adapt as and when required.

RESIDENT SATISFACTION SURVEY

Every two years Council carry out an independent resident satisfaction survey to find out how satisfied residents are with our resources, facilities and services while always looking for improvement opportunities as part of our approach to continuous improvement. The latest survey consisting of postal invitation and online participation ran from 21 May 2021 to 18 June 2021 with 494 residents completing the survey.

The results help to give Council an insight into the utilisation of facilities and services, the degree of customer satisfaction and how the community thinks we're performing. This helps to ensure that we deliver what we said we would and that we improve performance in areas where it's required.

In terms of services and facilities, Council's sewerage system and service is the top-rated service with more than nine in ten residents (93%) satisfied. Parks, reserves and gardens was the next highest rated service with 84% satisfied. On the other hand, unsealed roads has the lowest percentage of satisfied residents (33%) and not far behind is the quality and level of community engagement in the Waimate District with 37% residents satisfied.

In the next financial year, we hope to significantly improve on this feedback.

Independent Auditor's Report

To the readers of Waimate District Council's annual report for the year ended 30 June 2021

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

We are also required to report on:

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

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

Our audit was completed late

Our audit was completed on 29 March 2022. This is the date at which our opinion is expressed. We acknowledge that our audit was completed later than required by the section 98(7)(a) of the Local Government Act 2002. This was due to an auditor shortage in New Zealand and the consequential effects of Covid-19, including lockdowns.

Opinion on the audited information

In our opinion:

- the financial statements on pages 22 to 25 and pages 34 to 81:
 - present fairly, in all material respects:
 - the District Council's financial position as at 30 June 2021; and
 - the results of its operations and cash flows for the year ended on that date; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards Reduced Disclosure Regime.

- the funding impact statement on pages 26 to 28, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council’s annual plan;
- the Council activities performance reporting on pages 90 to 95, 98 to 100, 103 to 105, 107 to 109, 111 to 115, 118 to 122, 125 to 131, 134 to 140, and 143 to 148:
 - presents fairly, in all material respects, the District Council’s levels of service for each group of activities for the year ended 30 June 2021, including:
 - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and
 - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
 - complies with generally accepted accounting practice in New Zealand.
- the statement about capital expenditure for each group of activities on pages 83 to 86, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the District Council’s annual plan; and
- the funding impact statement for each group of activities on pages 96, 101, 106, 110, 116, 123, 132, 141 and 149 presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council’s long-term plan.

Report on the disclosure requirements

We report that the District Council has:

- complied with the requirements of schedule 10 of the Act that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence Regulations 2014) on pages 29 to 32, which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council’s audited information and, where applicable, the District Council’s long-term plan and annual plans.

Emphasis of matter – The Government’s three waters reform programme announcement

Without further modifying our opinion, we draw attention to note 32 on page 80, which outlines that subsequent to year-end, the Government announced it will introduce legislation to establish four publicly owned water services entities to take over responsibilities for service delivery and

infrastructure from local authorities from 1 July 2024. The impact of these reforms, once legislated, will mean that the District Council will no longer deliver three waters services.

Basis for our opinion on the audited information

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

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

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

Responsibilities of the Council for the audited information

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

The Council’s responsibilities arise under the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

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

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

Responsibilities of the auditor for the audited information

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

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

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

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

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

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We determine the appropriateness of the reported intended levels of service in the Council activities performance reporting, as a reasonable basis for assessing the levels of service achieved and reported by the District Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the District Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related disclosures in the audited information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause the District Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.

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

Other information

The Council is responsible for the other information included in the annual report. The other information comprises the information included on pages 1 to 14, 20, 21, 33, 82, 87 to 89, 97, 102, 117, 124, 133, 142 and 150, but does not include the audited information, the disclosure requirements, and our auditor's report thereon.

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

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the audited information and the disclosure requirements, or our knowledge obtained during our work, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

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

In addition to our audit and our report on the disclosure requirements, we have audited the District Council's 2021-2031 long-term plan which is compatible with those independence requirements.

Other than in our capacity as auditor, we have no relationship with or interests in the District Council.



Rudie Tomlinson
Audit New Zealand
On behalf of the Auditor-General
Dunedin, New Zealand

FINANCIAL STATEMENTS

Financial Summary

Council Financial Statistics

	Actual 30 June 2021	Annual Plan 30 June 2021	Actual 30 June 2020	Annual Plan 30 June 2020
Proportion of rates to total revenue	54.1%	63.7%	61.8%	61.2%
Average rates per rateable property (equals Total Rates divided by Total Rateable Units)	\$ 2,650	\$ 2,454	\$ 2,551	\$ 2,361
Net public debt as a percentage of total assets	0.55%	2.15%	0.58%	2.27%
Public debt per rateable property	\$ 615	\$ 2,343	\$ 634	\$ 2,382
Rating units				
- rateable	4,105		4,092	
- non-rateable	239		237	
Total Rating units at the start of the financial year	4,344		4,329	
Total Capital Value of Rating Units at the start of the financial year (\$000)	\$ 4,920,832		\$ 4,795,176	
Total Land Value of Rating Units at the start of the financial year (\$000)	\$ 3,201,829		\$ 3,169,515	

Historical Financial Performance Summary

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000	Actual 30 June 2019 \$000	Actual 30 June 2018 \$000
General/Civic Amenities rates	3,814	3,681	3,547	3,436
Targeted rates	7,062	6,757	6,326	5,868
Net surplus/(deficit)	1,315	(284)	732	(345)
Working capital	1,521	3,804	4,506	4,872
Public debt	2,524	2,595	2,666	2,737
Net assets	452,578	445,908	421,548	420,815

Statement of Comprehensive Revenue and Expenditure for the year ended 30 June 2021

	Note	Actual 30 June 2021 \$000	Annual Plan 30 June 2021 \$000	Actual 30 June 2020 \$000
Operating Revenue				
Rates (net of remissions)	2	10,876	10,549	10,438
Development and financial contributions	3	207	63	135
Subsidies and grants	3	5,473	3,387	3,149
Fees and charges	3	1,289	1,057	1,172
Interest revenue	4	18	3	50
Other revenue	5	2,254	1,489	1,958
Total Operating Revenue		20,117	16,547	16,902
Operating Expenditure				
Employment benefit expenses	6	4,807	4,693	4,456
Depreciation	14	5,107	5,370	5,078
Amortisation	16	43	64	60
Finance costs	4	101	239	107
Other expenses	8	8,744	7,614	7,484
Total Operating Expenditure		18,802	17,980	17,186
Operating Surplus / (Deficit) before Taxation		1,315	(1,433)	(284)
Taxation expense	9	-	-	-
Total Surplus / (Deficit)		1,315	(1,433)	(284)
Other Comprehensive Revenue and Expenditure				
Increase / (decrease) in revaluation reserves	21	4,320	2,272	24,242
Financial assets at fair value through other comprehensive revenue and expenditure	21	1,035	797	571
Total other comprehensive revenue and expenditure		5,355	3,069	24,813
Total Comprehensive Revenue and Expenditure		6,670	1,637	24,529

Explanations of major variances against budget are provided in Note 31.

The accompanying accounting policies and notes should be read in conjunction with the financial statements

Statement of Changes in Equity for the year ended 30 June 2021

	Actual 30 June 2021 \$000	Annual Plan 30 June 2021 \$000	Actual 30 June 2020 \$000
Equity at start of year	445,908	454,646	421,548
Total comprehensive income	6,670	1,637	24,529
Downlands Joint Operation - Share adjustment *	-	-	(168)
Equity at end of year	452,578	456,283	445,908

* The Downlands Water Supply Joint Operation was accounted for using the proportionate consolidation method with a 14.81% share recorded for the June 2019 year. Following review of this venture, it was agreed that Waimate's share for June 2020 is 14.0%.

The accompanying accounting policies and notes should be read in conjunction with the financial statements

Statement of Financial Position as at 30 June 2021

	Note	Actual 30 June 2021 \$000	Annual Plan 30 June 2021 \$000	Actual 30 June 2020 \$000
Assets				
Current assets				
Cash and cash equivalents	10	3,768	4,267	3,837
Trade and other receivables	11	2,112	1,593	1,595
Inventories	12	196	103	104
Other financial assets	13	141	11	631
Total current assets		6,217	5,974	6,167
Non-current assets				
Infrastructural assets	14	402,163	411,123	399,860
Operational assets	14	32,725	29,768	27,606
Forestry assets	15	2,157	2,226	1,691
Intangible assets	16	240	193	283
Other financial assets	13	16,286	18,982	15,252
Total non-current assets		453,571	462,293	444,692
Total assets		459,788	468,266	450,859
Liabilities				
Current liabilities				
Trade and other payables	17	4,083	1,463	1,817
Borrowings	20	71	71	71
Provisions	18	6	6	6
Employment benefit liabilities	19	536	380	469
Total current liabilities		4,696	1,920	2,363
Non-current liabilities				
Provisions	18	61	61	64
Borrowings	20	2,453	10,003	2,524
Total non-current liabilities		2,514	10,064	2,588
Equity				
Public Equity	21	89,164	91,244	85,428
Special separate and trust funds	21	308	(9,586)	2,729
Asset revaluation reserve	21	355,778	367,346	351,458
Other reserves	21	7,329	7,278	6,294
Total equity		452,578	456,283	445,908
Total liabilities and equity		459,788	468,266	450,859

The accompanying accounting policies and notes should be read in conjunction with the financial statements

Statement of Cash Flows for the year ended 30 June 2021

Note	Actual 30 June 2021 \$000	Annual Plan 30 June 2021 \$000	Actual 30 June 2020 \$000
Cash flows from operating activities			
Cash was received from:			
Receipts from rates revenue	10,938	11,875	10,398
Interest received	18	3	50
Dividends received	421	420	783
Receipts from other revenue	8,148	4,584	5,617
	19,525	16,882	16,848
Cash was applied to:			
Payments to suppliers and employees	11,473	12,306	11,652
Interest paid	101	239	107
	11,574	12,545	11,760
Net cash flow from operating activities	7,951	4,337	5,088
Cash flows from investing activities			
Cash was received from:			
Proceeds from sale of property, plant and equipment	24	-	20
Proceeds from sale of harvested forests	-	-	18
	24	-	38
Cash was applied to:			
Purchase of property, plant and equipment	7,953	7,702	5,682
Purchase of intangible assets	-	30	66
Purchase of silviculture capital expenditure	20	-	-
	7,973	7,732	5,748
Net cash flow from investing activities	(7,949)	(7,732)	(5,710)
Cash flows from financing activities			
Cash was received from:			
Proceeds from borrowings	-	7,550	-
	-	7,550	-
Cash was applied to:			
Repayment of borrowings	71	71	71
	71	71	71
Net cash flow from financing activities	(71)	7,479	(71)
Net increase / (decrease) in cash held	(69)	4,084	(693)
Add cash at start of year (1 July)	3,837	183	4,530
Balance at end of year (30 June)	3,768	4,267	3,837
10			
Represented by:			
Cash, cash equivalents and bank overdrafts	3,768	4,267	3,837
10	3,768	4,267	3,837

The accompanying accounting policies and notes should be read in conjunction with the financial statements

Funding Impact Statement for the year ended 30 June 2021

	Annual Plan 30 June 2020 \$000	Actual 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	Actual 30 June 2021 \$000
Sources of operating funding				
General rates, uniform annual general charges and rates penalties	1,183	1,198	1,187	1,251
Targeted rates	9,087	9,352	9,450	9,754
Subsidies and grants for operating purposes	1,483	1,626	1,746	3,004
Fees and charges	1,079	1,172	1,057	1,289
Interest and dividends from investments	759	833	423	439
Local authorities fuel tax, fines, infringements, and other receipts	782	1,102	863	993
Total operating funding	14,373	15,283	14,727	16,730
Applications of operating funding				
Payments to staff and suppliers	11,841	11,725	12,355	13,550
Finance costs	201	107	239	101
Other operating funding applications	-	-	-	-
Total application of operating funding	12,041	11,832	12,594	13,651
Surplus / (deficit) of operating funding	2,332	3,451	2,133	3,079
Sources of capital funding				
Subsidies and grants for capital expenditure	2,023	1,523	1,640	2,469
Development and financial contributions	63	135	63	207
Increase / (decrease) in debt	4,176	(71)	7,479	(71)
Gross proceeds from sale of assets	-	20	-	24
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	6,262	1,606	9,182	2,629
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	-	4
Capital expenditure - to improve the level of service	4,042	2,298	4,013	2,481
Capital expenditure - to replace existing assets	4,116	3,449	3,719	5,488
Increase/(decrease) in reserves	437	(690)	3,583	(2,265)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	8,594	5,057	11,315	5,708
Surplus/(deficit) of Capital Funding	(2,332)	(3,451)	(2,133)	(3,079)
Funding balance	-	-	-	-

The accompanying accounting policies and notes should be read in conjunction with the financial statements

Significant variations in the Financial Statements 2021 from the Annual Plan 2021

Rates penalties income exceeded the Annual Plan budget, with a reduction in budget following COVID.19 uncertainties.

Rates income exceeded budget due to a change in accounting treatment for Downlands Water Supply. Council's interest in the Downlands Water Scheme has been accounted for as a joint operation under PBE IPSAS 37, therefore Council has recognised in its financial statements its assets, liabilities, revenue and expenses relating to its share in the arrangement. The Annual Plan budget was based on the equity method.

Subsidies and grants for operating purposes includes income from the Mayors Taskforce for Jobs community recovery initiative (\$140,000), the New Zealand Libraries Partnership Programme (\$81,000), and the Three Waters Stimulus Fund operational projects (\$985,000).

Fees and charges income exceeded the Annual Plan budget due to higher levels of camping revenue and increased income for building consents, with a reduction in budgeted building consent income following COVID.19 uncertainties.

Payments to staff and suppliers exceeded the Annual Plan budget as a result of externally funded positions and other costs in relation to the Department of Internal Affairs Stimulus funding, Mayors Taskforce for Jobs and New Zealand Libraries Partnership Programme initiatives. These were not included in the Annual Plan budget. The Waste Management activity exceeded budget for contractor costs (\$180,000) and waste to landfill charges (\$67,000).

Subsidies and grants for capital expenditure includes \$695,000 in relation to the Three Waters Stimulus Fund initiative.

Finance costs were below the Annual Plan budget due to positive cash reserves following reduced prior year capital spends, therefore no additional borrowings were required during 2020/21 as planned.

Capital expenditure exceeded the Annual Plan budget predominantly due to the Stimulus Fund projects, the Local Government Centre roof replacement and internal refurbishment and the purchase of refuse and recycling bins at the commencement of the new Waste Management contract (refer to the Statement of Capital Expenditure).

Increase / (decrease) in debt was favourable to the Annual Plan budget predominantly due to the use of positive cash reserves, the receipt of Stimulus funding, along with the deferral of some Water Supply Group drinking water upgrade projects therefore no additional borrowings were required.

Reconciliation of Net Surplus to Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2021 \$000	Annual Plan 30 June 2021 \$000	Actual 30 June 2020 \$000
Operating Surplus / (deficit) from Group Statements			
Water Supply	\$ 704	\$ (342)	\$ 130
Waste Management	(363)	(15)	(111)
Stormwater	137	-	32
Sewerage	(26)	16	14
Roading and Footpaths	307	(6)	(477)
Organisation and Governance	358	(199)	213
District Planning & Regulatory Services	86	(230)	85
Community Services	(37)	(123)	10
Community Facilities	150	(534)	(179)
Surplus / (deficit) per Statement of Comprehensive Income	1,315	(1,433)	(284)
Less donated assets and interest on internal borrowing not included in the FIS	(307)	-	-
Surplus / (deficit) before vested assets and internal interest	1,008	(1,433)	(284)
Less capital grants, subsidies and donations	(2,469)	(1,640)	(1,523)
Less development and financial contributions	(207)	(63)	(135)
Less revaluation (gains) / losses not included in the FIS	(446)	(166)	203
Add loss on sale and bad debts not included in the FIS	43	-	51
Add depreciation and amortisation not included in the FIS	5,149	5,435	5,138
	2,071	3,565	3,735
Surplus / (deficit) of operating funding	3,079	2,133	3,451
Balance as per Council FIS surplus/(deficit) of funding	3,079	2,133	3,451

The accompanying accounting policies and notes should be read in conjunction with the financial statements

Disclosure Statement for the year ended 30 June 2021

What is the purpose of this statement?

The purpose of this statement is to disclose the council's financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its reserves, expenses, assets, liabilities, and general financial dealings. The council is required to include this statement in its annual report in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the **regulations**). Refer to the regulations for more information, including the definitions of some of the terms used in this statement.

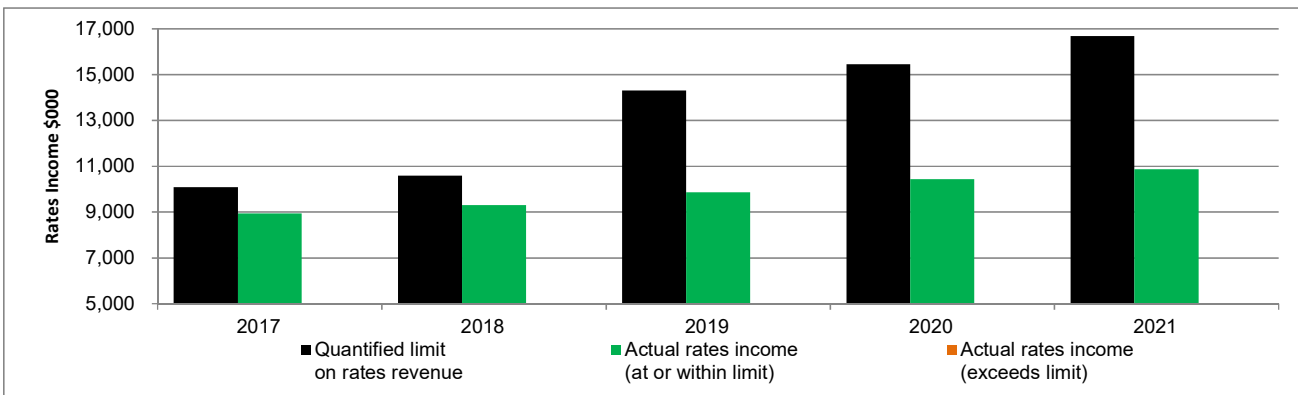
Rates affordability benchmark

Council meets the rates affordability benchmark if:

1. Actual rates income is equal to or less than each quantified limit on rates income, and
2. Actual rates increases are equal to or less than each quantified limit on rates increases.

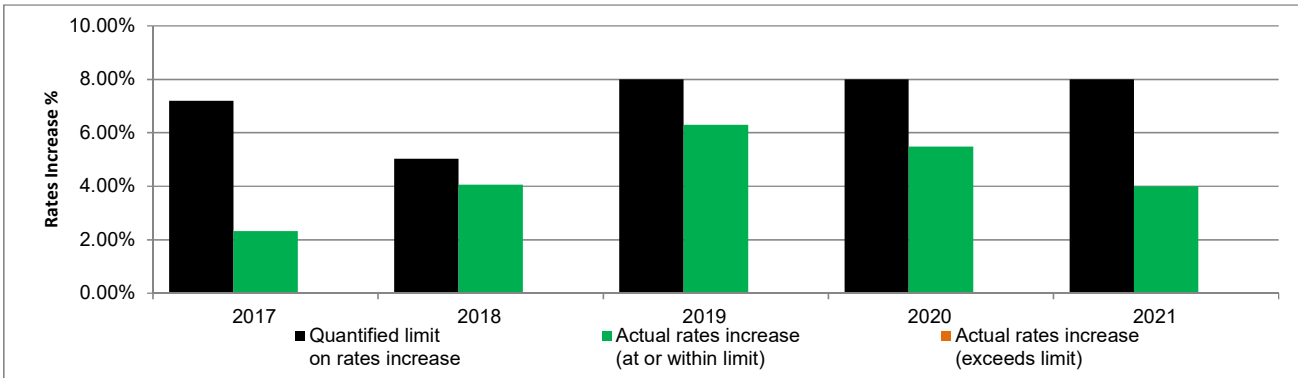
Rates (income) affordability

The following graph compares Council's actual rates income with the quantified limit on rates income contained in the Financial Strategy section within the Long Term Plan. Limits are calculated based on the rates percentage increase limits (disclosed in the second graph below) as forecast in the Long Term Plan, compared to actual rates income forecast on an annual basis.



Rates (increases) affordability

The following graph compares Council's actual rates increases with the quantified limit on rates increases contained in the Financial Strategy section within the Long Term Plan.

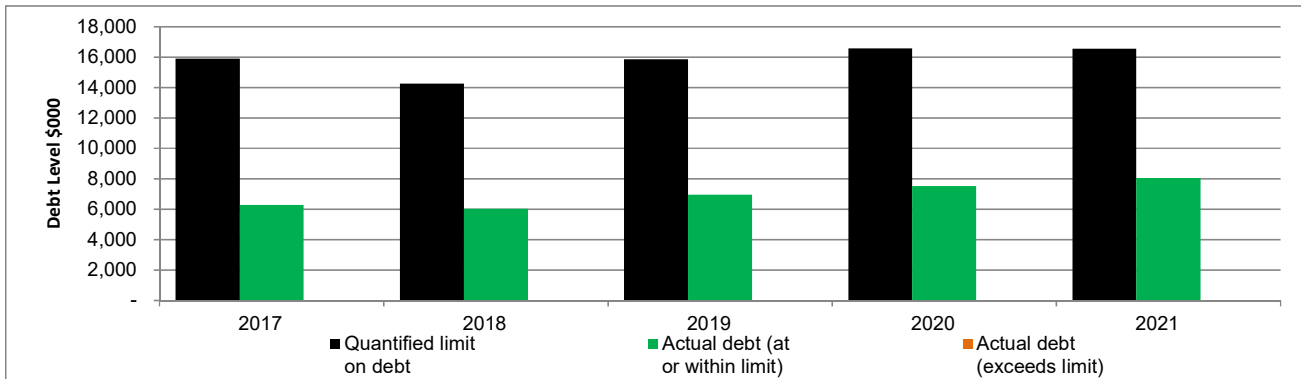


Note that as demonstrated in the above graphs Council has strived and achieved remaining within the total rates requirement as set.

Debt affordability benchmark

Council meets the debt affordability benchmark if actual borrowing is within each quantified limit on borrowing.

The following graph compares Council's actual borrowing with the quantified limit on borrowing contained in the Financial Strategy section within the Long Term Plan.

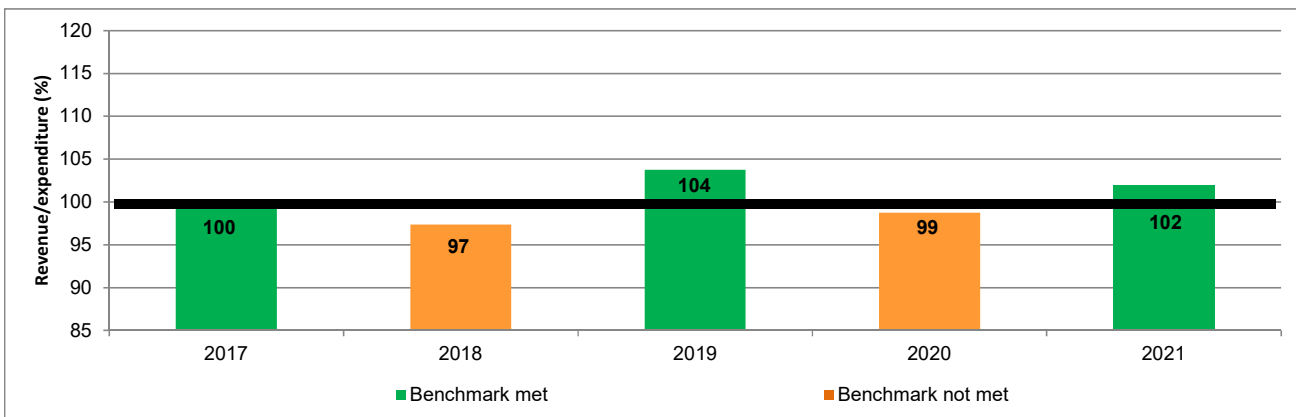


The quantified limit on debt that has been used is the projected Public debt (or Borrowings), both external and internal debt.

Balanced budget benchmark

Council meets the balanced budget benchmark if revenue is equal to or is greater than operating expenses.

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



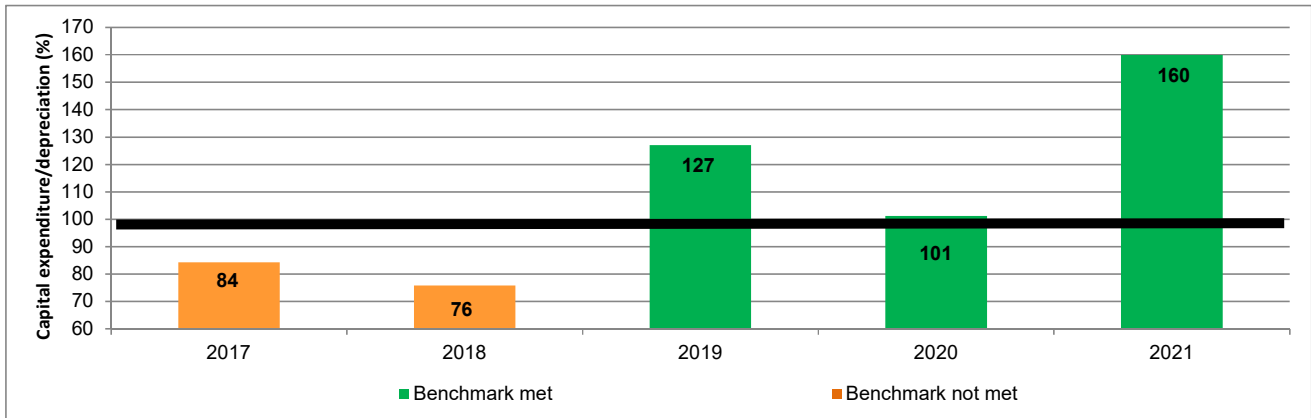
Council has previously decided not to fully fund the depreciation cost of specific assets. This may be for a number of different reasons: that Council has resolved not to replace the asset; that it is unfair to existing ratepayers to pay for a new asset and its replacement; that annual maintenance will maintain the service level; that Council can fundraise or borrow the funds in the future to replace the asset; that Council wishes to smooth the rate impact of revaluations.

The decisions around not fully funding depreciation have the largest impact on the deficit or surplus. There are a number of other items that may have an impact: Grants, Subsidies or donations received for Capital Expenditure; Self funding activities that do not contribute to the rate or receive a rate allocation which may be funded from reserve funds; forestry activity where harvest revenue may be outside the period under review; rate funding for contributions to Reserve Funds for use at a time in the future; operating expenditure and grants funded by Reserve Funds; rates smoothing relative to the nature of the expenditure to spread the funding over more than one year to manage the rating impact.

Essential services benchmark

Council meets the essential services benchmark if capital expenditure on network services (infrastructure related to: water supply; sewerage and treatment and disposal of sewage; stormwater drainage; flood protection and control works; and provision of roads and footpaths) is equal to or is greater than depreciation on those network services.

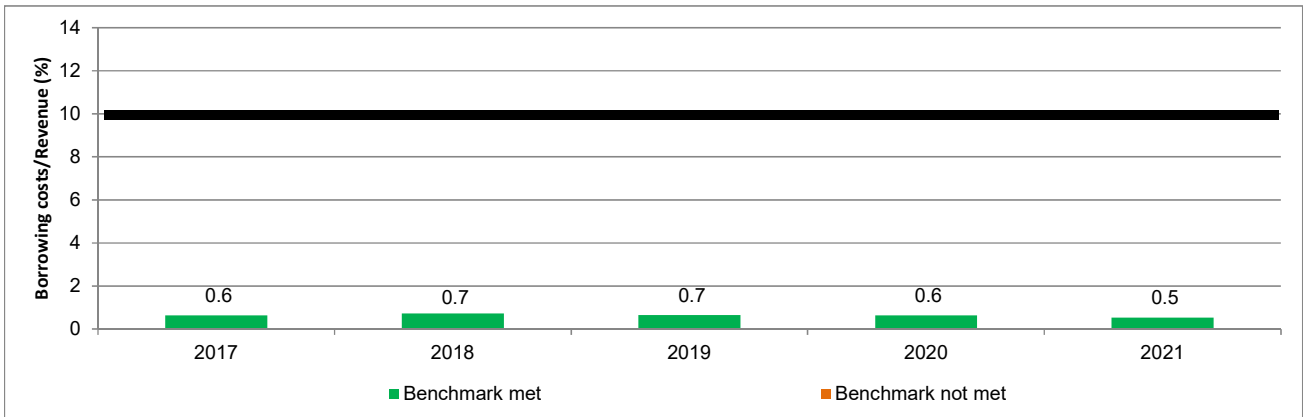
The following graph displays Council's capital expenditure on network services as a proportion of depreciation on those network services:



Debt servicing benchmark

Because Statistics New Zealand projects the district's population will grow more slowly than the national population growth, Council meets the debt servicing benchmark if borrowing costs are equal to or are less than 10% of revenue.

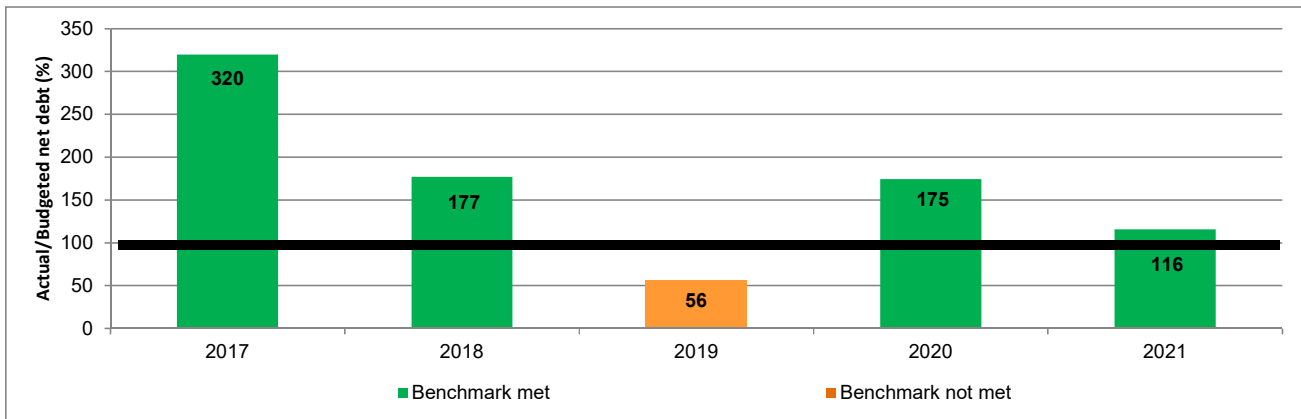
The following graph displays Council's borrowing costs as a proportion of actual revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment):



Debt control benchmark

Council meets the debt control benchmark if actual net debt is equal to or is less than planned net debt.

The following graph displays Council's actual net debt as a proportion of planned net debt. **Net debt** means financial liabilities less financial assets (exclusive of trade and other receivables):

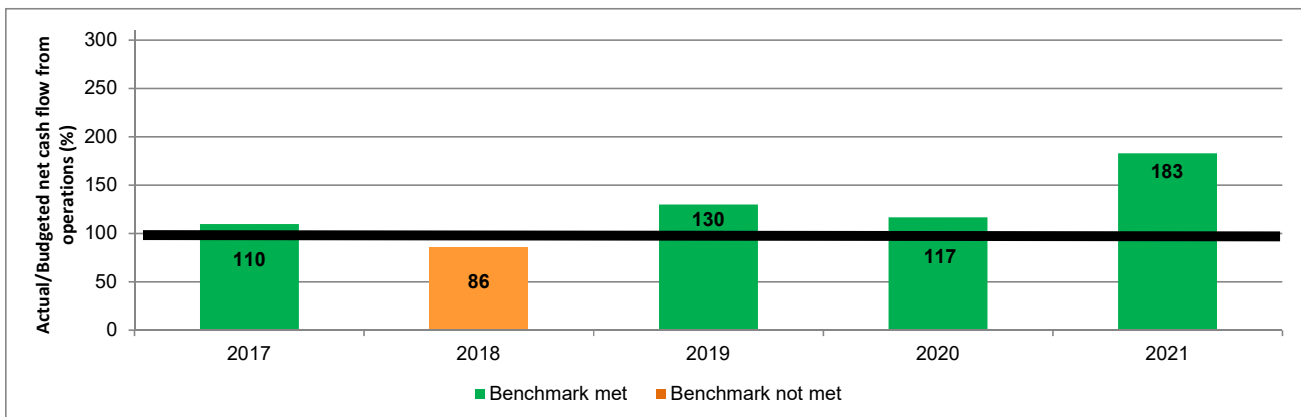


The above graph will show "benchmark met" wherever Council is better off (either less indebted or with greater net assets) than planned. In the graph above Council had net assets greater than planned net assets, except for the 2019 year. The benchmark was not met in 2019 due to a reduction in the value of the Alpine Energy Limited investment compared to the budget which included an increased investment value.



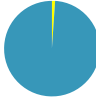






Operations control benchmark

Council meets the operations control benchmark if actual net cash flow from operations is equal to or is greater than planned net cash flow from operations.

The following graph displays Council's actual net cash flow from operations as a proportion of planned net cash flow from operations.



Activities - Rates vs Other Revenue

	How operating costs are funded	Rates proportion of total Rates	Rates 2020/21
Water Supply Urban Water - Two secure ground water bores and associated reticulation Rural Water - Six rural water schemes	<ul style="list-style-type: none"> ■ Rates 72% ■ Other, including fees and charges 28% 	 22.8%	\$ 2,493,389
Waste Management Recycling and refuse collection and disposal services for urban and rural areas	<ul style="list-style-type: none"> ■ Rates 86% ■ Other, including fees and charges 14% 	 10.1%	\$ 1,100,793
Stormwater Drainage Underground pipe system for the removal of surplus surface water in the urban area	<ul style="list-style-type: none"> ■ Rates 44% ■ Other, including fees and charges 56% 	 1.1%	\$ 115,937
Sewerage and Sewage An urban system comprised of gravity sewer mains, gravity lateral connections, manholes A treatment and disposal facility	<ul style="list-style-type: none"> ■ Rates 41% ■ Other, including fees and charges 59% 	 5.1%	\$ 561,789
Roading and Footpaths A district wide network of sealed and unsealed roads, excluding State Highways 1 and 82 Bridges, culverts, footpaths, signage, and street lighting	<ul style="list-style-type: none"> ■ Rates 44% ■ Other, including fees and charges 56% 	 25.9%	\$ 2,833,248
Community Facilities Camping grounds and cabins Cemeteries Managing Parks and Reserves Swimming pool in Waimate Waimate Event Centre Property - A collection of land and buildings	<ul style="list-style-type: none"> ■ Rates 50% ■ Other, including fees and charges 50% 	 15.3%	\$ 1,674,122
Organisation and Governance Operational support of the Council's decision-making Strategic Planning and Reporting District wide governance by the Mayor and Councillors Investments - Managing Council's share holdings, including forestry	<ul style="list-style-type: none"> ■ Rates 13% ■ Other, including fees and charges 87% 	 7.9%	\$ 866,992
District Planning & Regulatory Services Building Control services Resource Management Emergency Management Health Services and Noise Control Animal Management	<ul style="list-style-type: none"> ■ Rates 41% ■ Other, including fees and charges 59% 	 4.3%	\$ 474,193
Community Services Economic Development and Promotions Administration of grants District Library service	<ul style="list-style-type: none"> ■ Rates 73% ■ Other, including fees and charges 27% 	 7.4%	\$ 804,615

Statement of Accounting Policies

Reporting entity

Waimate District Council (the Council) is a territorial local authority governed by the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The Downlands Rural Water Scheme is a joint committee domiciled and operating in New Zealand and established under the LGA. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

Council is a separate legal entity and does not have any subsidiaries.

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

The financial statements of the Council are for the year ended 30 June 2021. The financial statements were authorised for issue by Council on 29 March 2022.

Basis of preparation

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

Statement of compliance

The financial statements of the Council have been prepared in accordance with the requirements of the LGA and the Local Government (Financial Reporting and Prudence) Regulations 2014, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

These financial statements have been prepared in accordance with Tier 2 PBE accounting standards, as Total Expenditure is below the \$30 million threshold.

Measurement base

The financial statements have been prepared on a historical cost basis, except where modified by the revaluation of land and buildings, certain infrastructural assets, investment property, forestry assets and certain financial instruments (including derivative instruments).

Functional and presentation currency

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

Changes in accounting policies

There has been no changes in accounting policies during the financial year.

Standards issued and not yet effective, and not early adopted

Standards and amendments, issued but not yet effective that have not been early adopted, and which are relevant to the Council are:

PBE FRS 48 Service Performance Reporting

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 *Presentation of Financial Statements* and is effective for the year ending 30 June 2023, with early application permitted. The Council has not yet determined how application of PBE FRS 48 will affect its statement of service performance. It does not plan to adopt the standard early.

PBE IPSAS 41 Financial Instruments

PBE IFRS 9 was issued as an interim standard by NZASB replacing PBE IPSAS 29 (Financial Instruments: recognition and measurement) to address concerns relating to mixed groups. However, it will be superseded by PBE IPSAS 41 as the latter is more closely based on for-profit entities' financial instruments standard compared to PBE IFRS 9.

The new standard is effective for annual periods beginning on or after 1 January 2022, with early application permitted. Council plans to apply this standard in preparing its 30 June 2023 financial statements. Council has not yet assessed the effects of the new standard.

Significant accounting policies

The following accounting policies which materially affect the measurement of results and the financial position have been applied:

Revenue

Revenue is measured at the fair value of consideration received or receivable.

Rates revenue

Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised on a quarterly basis when the invoice is issued.

Revenue from water rates by meter is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

Government grants

Government grants are received from Waka Kotahi (New Zealand Transport Agency), which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Other Grants Received

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

Provision of services

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

Vested assets

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

Sale of goods

Revenue from the sale of goods is recognised when a product is sold to the customer.

Agency arrangements

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

Interest and dividends

Interest revenue is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established. Dividends are recognised in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment.

Development & Financial contributions

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

Borrowing Costs

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

Grant expenditure

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

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

Foreign currency transactions

Foreign currency transactions (including those for which foreign exchange contracts are held) are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the operating surplus/(deficit).

Income tax

Income tax expense is the aggregate of current period movements in relation to both current and deferred tax.

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

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

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

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

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

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

Leases

Finance leases

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

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

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

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

Operating leases

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

Cash and cash equivalents

Cash and cash equivalents includes cash on 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 trade and other payables in current liabilities in the Statement of Financial Position.

Trade and other receivables

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

Derivative financial instruments and hedge accounting

Derivative financial instruments are used to manage exposure to foreign exchange and interest rate risks arising from financing activities. In accordance with its treasury policy, the Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured at their fair value at each balance date. The associated gains or losses of derivatives that are not hedge accounted are recognised in the operating surplus/(deficit).

Other financial assets

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

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

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

- . Fair value through the operating surplus/(deficit)
- . Loans and receivables
- . Held to maturity investments
- . Fair value through other comprehensive revenue and expenditure

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

Joint arrangement

A joint arrangement is an arrangement over which two or more parties have joint control. Joint control exists when there is a binding agreement between the parties involved in the arrangement and this agreement requires the relevant activities of the arrangement to be decided by unanimous consent from all parties involved in the arrangement.

For joint arrangements, the Council recognises in its financial statements its assets, liabilities, revenue and expenses relating to its share in the arrangement.

The Council has a joint arrangement with the Timaru District Council and Mackenzie District Council for the Downlands Rural Water Scheme. The Downlands Rural Water Scheme is a joint operation rather than a joint venture because the three Councils jointly own their specified share of the whole scheme and have rights to the assets and obligations for the liabilities relating to the arrangement, due to the structure of the arrangement not being through a separate vehicle. Council's share in this joint arrangement equates to 14%, with Timaru District Council's share being 82% and Mackenzie District Council's 4%.

Financial assets at fair value through the operating surplus/(deficit)

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

Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified as a current asset. Derivatives designated as hedging instruments are classified as current; those not formally held for hedging purposes are classified as current if they are realised/settled within 12 months of balance date otherwise they are non-current.

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

Loans and receivables

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

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

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

Council's loans and receivables comprise community and related party loans. Loans and receivables are classified as "other financial assets" in the Statement of Financial Position.

Held to maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities and there is the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after balance date, which are included in non-current assets.

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

Council's investments in this category includes bank term deposits.

Available for sale

Financial assets available for sale are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the share investment within 12 months of balance date or if the debt instrument is not expected to be realised within 12 months of balance date.

Council includes in this category:

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

These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expenditure, except for impairment losses, which are recognised in the operating surplus/(deficit).

On derecognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expenditure is reclassified from equity to the operating surplus/(deficit).

Investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured are recorded at cost.

Impairment of financial assets

Financial assets are assessed for objective evidence of impairment at each balance date. Impairment losses are recognised in the operating surplus/(deficit).

Loans and other receivables

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

Financial assets at fair value through other comprehensive revenue and expenditure

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

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

If impairment evidence exists for the investments at fair value through other comprehensive revenue and expenditure, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the operating surplus/(deficit)) recognised in other comprehensive revenue and expenditure is reclassified from equity to the operating surplus/(deficit).

Equity instrument impairment losses recognised in the operating surplus/(deficit) are not reversed through the operating surplus/(deficit).

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

Inventory

Inventory held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at the lower of cost, adjusted when applicable, for any loss of service potential. Where inventory is acquired at no cost or for nominal consideration, the cost is the current replacement cost at the date of acquisition.

Inventories held for use in the production of goods and services on a commercial basis are valued at the lower of cost and net realisable value. The cost of purchased inventory is determined using the first-in first-out (FIFO) method.

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

When land held for development and future resale is transferred from investment property, plant and equipment to inventory, the fair value of the land at the date of the transfer is its deemed cost.

Costs directly attributable to the developed land are capitalised to inventory, with the exception of infrastructural asset costs which are capitalised to property, plant and equipment.

Non-current assets held for sale

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

Any impairment losses for write-downs of assets held for sale are recognised in the operating surplus/(deficit).

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have previously been recognised.

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

Property, plant and equipment

Property, plant and equipment consists of:

Operational assets - These include land, buildings, library books, plant and equipment and motor vehicles.

Restricted assets - Restricted assets are parks and reserves owned by the Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructural assets - Infrastructural assets are the fixed utility systems owned by the Council. Each asset 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 is shown at cost or valuation, less accumulated depreciation and impairment losses.

Revaluation

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

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

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

The net revaluation results are credited or debited to other comprehensive revenue and expenditure and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expenditure but is recognised in the operating surplus/(deficit). Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the operating surplus/(deficit) will be recognised first in the operating surplus/(deficit) up to the amount previously expensed, and then recognised in other comprehensive revenue and expenditure.

Additions

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

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

Property, plant and equipment is recognised at cost. Where an asset is acquired at no cost, or for nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

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

Depreciation

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

Infrastructural assets		Depreciable life (years)	Depreciable rate (SL%)
Roading	Land and Formation	Not depreciable	
	Formation	Not depreciable	
	Pavement Surface	5 - 18	5.56% - 20.00%
	Pavement Unsealed	Not depreciable	
	Pavement Base-course	100	1.00%
	Pavement Sub-base	Not depreciable	
	Drainage	20 - 100	1.00% - 5.00%
	Surface Water Channel	80	1.25%
	Footpaths	25 - 50	2.00% - 4.00%
	Sign	14 - 30	3.33% - 7.14%
	Street Lighting	30 - 50	2.00% - 3.33%
	Traffic Facilities	15 - 50	2.00% - 6.67%
	Bridges	70 - 100	1.00% - 1.43%
	Culvert Bridges	100	1.00%
	Drain Fords	40	2.50%
	Water	Urban Schemes (inc non-pipe)	1 - 105
Rural Schemes (inc non-pipe)		1 - 100	1.00% - 100.00%
Downlands Water Scheme		1 - 100	1.00% - 100.00%
Wastewater	Laterals	80	1.25%
	Manholes	150	0.67%
	Mains Reticulation	25 - 150	0.67% - 4.00%
	Ponds (inc outlets)	33 - 150	0.67% - 3.03%
	Other Assets	10 - 100	1.0% - 10.0%
Sanitation	Solid Waste Assets	2 - 100	1.00% - 34.00%
Stormwater	Pipes	80 - 150	0.67% - 1.25%
	Open Drains	Not depreciable	
	Nodes	120	0.83%
	Elephant Hill drainage	40	3.90% - 4.00%
Operational assets		Depreciable life (years)	Depreciable rate (SL% or DV%)
	Buildings	5 - 60	1.67% - 20.00% SL
	Furniture and fittings	10 - 20	10.00% - 20.00% DV
	Office equipment	10	20.00% DV
	Plant and machinery	6 - 20	10.00% - 33.34% DV
	Motor vehicles	10	20.00% DV
	Library books	20	10.00% DV
	Computer hardware	10	20.00% DV

Because of the unique nature of the Waimate Event Centre (WEC), specific depreciation rates have been applied to the components of this asset:

WEC - Structure / External Fabric	28.0 - 78.1	1.28% - 3.57% SL
WEC - Services (inc Stormwater Services)	42.9	2.33% SL
WEC - Internal Fit out	33.0	3.03% SL

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

Intangible assets

Emissions Trading Scheme (ETS) - Carbon credits

Purchased carbon credits are recognised at cost on acquisition. Free carbon credits received from the Crown are recognised at fair value on receipt. They are not amortised, but are instead tested for impairment annually. They are derecognised when they are used to satisfy carbon emission obligations.

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.

Subsequent staff training costs are recognised in the operating surplus/(deficit) when incurred.

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

Easements

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

Amortisation

ETS Carbon credits do not attract amortisation as they have an indefinite life. 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 an 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 operating surplus/(deficit).

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

	Useful life (years)	Amortisation rate (DV%)
Computer software	8	20%

Impairment of property, plant and equipment and intangible assets

Intangible assets that have an indefinite useful life, or not yet available for use, are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for indicators of impairment at each balance date. When there is an indicator of impairment the asset's recoverable amount is estimated. 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 assets ability to generate net cash flows 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 and cash-generating units 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 a debit balance in the revaluation reserve, the balance is recognised in the operating surplus/(deficit).

For assets not carried at a revalued amount, the total impairment loss is recognised in the operating surplus/(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 was previously recognised in the operating surplus/(deficit), a reversal of the impairment loss is also recognised in the operating surplus/(deficit).

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

Forestry assets

Standing forestry assets are independently revalued annually at fair value less estimated cost to sell for one growth cycle. Fair value is determined using the Hybrid method. The Hybrid method procedure is detailed in the Forestry Assets note.

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

Forestry maintenance costs are recognised in the operating surplus/(deficit) when incurred.

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 cost, including transaction costs. After initial recognition, all investment property is measured at fair value as determined annually by an independent valuer.

Gains and losses arising from a change in the fair value of investment property are recognised in the operating surplus/(deficit).

Trade and other payables

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Borrowings

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

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date or if the borrowings are expected to be settled after 12 months of balance date.

Employee entitlements

Short-term employee entitlements

Employee benefits expected 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 leave entitlements expected to be settled within twelve months, and sick leave.

A liability for sick leave is recognised to the extent that compensated absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent it will be used by staff to cover those future absences.

A liability and an expense is recognised for bonuses where the Council has a contractual obligation or where there is a past practice that has created a constructive obligation.

Long-term employee entitlements

Long service leave

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actual entitlement basis at current rates of pay accrued on the number of years service. Entitlements have not been calculated on an actual basis as this would not be significantly different from the method used. The calculations are 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.

Presentation of employee entitlements

Sick leave, annual leave, vested long service leave, and non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date, are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Superannuation schemes

Defined benefit scheme

The Council pays employer contributions to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit plan accounting, as it is not possible to determine from the terms of the scheme the extent to which the scheme's surplus or deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme. Further information on this scheme is disclosed in the Contingencies Note.

Defined contribution scheme

Obligations for contributions KiwiSaver, SuperEasy, and other National Provident Fund schemes are accounted for as defined contribution superannuation schemes and are recognised as an expense in the operating surplus/(deficit) when incurred.

Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in "finance costs".

Financial guarantee contracts

A financial guarantee contract is a contract that requires the Council to make specified payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value, even if a payment under the guarantee is not considered probable. If a financial guarantee contract was issued in a standalone arms length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, a liability is recognised based on the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability.

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

Equity

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

- . Public equity
- . Special separate and trust funds
- . Asset revaluation reserves
- . Other reserves

Asset revaluation reserves

These reserves relate to the revaluation of property, plant and equipment to fair value.

Special separate and trust funds

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

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

Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

The Council's objectives, policies and processes for managing capital are described in the Capital Management Note.

Fair value through other comprehensive revenue and expenditure reserves

This reserve comprises the cumulative net change in the fair value of fair value through other comprehensive revenue and expenditure instruments.

Goods and services tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget figures

The budget figures are those approved by the Council in its 2020/21 Annual Plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted in preparing these financial statements.

Cost allocation

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

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

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

Statement of cash flows

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which Council invests as part of its day-to-day cash management. GST is disclosed net as disclosing gross amounts does not provide any further meaningful information.

Operating activities include cash received from all revenue sources and cash payments made for the supply of goods and services. Agency transactions are recognised as receipts and payments in the Statement of Cash Flows because they flow through the Council's main bank account.

Investing activities are those activities relating to the acquisition and disposal of non-current assets.

Financing activities comprise the change in equity and debt structure of the Council.

Critical accounting estimates and assumptions

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

Landfill aftercare provision

The Provisions Note provides information about the estimates and assumptions surrounding the landfill aftercare provision.

Fair value of land, buildings and infrastructural assets

The Property, Plant and Equipment Note provides information about the estimates and assumptions applied in determining the fair value of land, buildings and infrastructural assets.

Fair value of Alpine Energy investment

The Other Financial Assets Note provides information about the estimates and assumptions applied in determining the fair value of the Alpine Energy Limited investment.

Fair Value of forestry investment

The Forestry Asset Note provides information about the estimates and assumptions applied in determining the fair value of Council's forestry investment.

Critical judgments in applying Council's accounting policies

Management has exercised the following critical judgments in applying accounting policies:

Classification of property

The Council owns a number of properties held to provide housing to the community. The receipt of market-based rental from these properties is incidental to holding them. The properties are held for service delivery objectives as part of the Council's social housing policy. The properties are accounted for as property, plant and equipment.

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Notes to the Financial Statements

1 Summary of Services

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Revenue		
Community Facilities		
Camping	451	472
Cemeteries	125	114
Event Centre	572	585
Parks and Public Spaces	824	824
Property	1,082	730
Swimming Pool	289	278
Community Services		
Community Support	149	153
Economic Development and Promotions	338	212
Emergency Management	164	181
Library	451	372
District Planning & Reg. Serv.		
Animal Management	146	155
Building Control	566	516
Environmental Services	178	177
Resource Management	264	252
Organisation and Governance		
Central Administration	4,222	3,804
Community Representation	907	911
Investments and Finance	857	770
Strategy	539	547
Roading and Footpaths		
Roading and Footpaths	6,422	5,883
Water Supply		
Rural Water Supply	2,144	1,928
Urban Water Supply	1,319	851
Sewerage and Sewage		
Sewerage and Sewage	1,375	654
Waste Management		
Waste Management	1,276	1,239
Stormwater		
Stormwater Drainage	263	137
Total Revenue	24,922	21,744

Included within total revenue is "Internal Revenue" as follows:

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Community Facilities		
Camping	30	51
Event Centre	-	-
Parks and Public Spaces	24	38
Property	346	362
Swimming Pool	3	5
Community Services		
Community Support	2	2
Economic Development and Promotions	16	21
Emergency Management	2	3
Library	6	7
District Planning & Reg. Serv.		
Animal Management	2	5
Building Control	-	-
Environmental Services	4	6
Resource Management	16	23
Organisation and Governance		
Central Administration	3,807	3,684
Community Representation	11	19
Investments and Finance	357	380
Strategy	11	15
Roading and Footpaths		
Roading and Footpaths	-	-
Water Supply		
Rural Water Supply	102	116
Urban Water Supply	22	32
Sewerage and Sewage		
Sewerage and Sewage	27	40
Waste Management		
Waste Management	13	26
Stormwater		
Stormwater Drainage	5	8
	4,805	4,842

1 Summary of Services

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Expenditure		
Community Facilities		
Camping	530	542
Cemeteries	113	101
Event Centre	561	533
Parks and Public Spaces	821	891
Property	834	830
Swimming Pool	332	285
Community Services		
Community Support	168	161
Economic Development and Promotions	391	226
Emergency Management	152	181
Library	427	340
District Planning & Reg. Serv.		
Animal Management	167	187
Building Control	533	475
Environmental Services	153	174
Resource Management	216	179
Organisation and Governance		
Central Administration	3,989	3,457
Community Representation	933	932
Investments and Finance	592	946
Strategy	655	484
Roading and Footpaths		
Roading and Footpaths	6,116	6,360
Water Supply		
Rural Water Supply	1,890	1,811
Urban Water Supply	869	839
Sewerage and Sewage		
Sewerage and Sewage	1,401	640
Waste Management		
Waste Management	1,639	1,350
Stormwater		
Stormwater Drainage	126	104
Total Expenditure	23,607	22,028

Included within total expenditure is "Internal Expenditure" as follows:

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Community Facilities		
Camping	83	82
Cemeteries	31	32
Event Centre	180	176
Parks and Public Spaces	260	237
Property	131	128
Swimming Pool	52	49
Community Services		
Community Support	33	32
Economic Development and Promotions	73	69
Emergency Management	63	57
Library	120	114
District Planning & Reg. Serv.		
Animal Management	57	55
Building Control	177	175
Environmental Services	87	86
Resource Management	56	53
Organisation and Governance		
Central Administration	143	137
Community Representation	383	351
Investments and Finance	365	498
Strategy	304	279
Roading and Footpaths		
Roading and Footpaths	853	882
Water Supply		
Rural Water Supply	474	473
Urban Water Supply	322	310
Sewerage and Sewage		
Sewerage and Sewage	215	225
Waste Management		
Waste Management	292	287
Stormwater		
Stormwater Drainage	51	56
	4,805	4,842

2 Rates Revenue

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
General rates	\$ 1,171	\$ 1,131
Civic Amenities rates	2,668	2,567
Targeted rates attributable to activities:		
Water Supply	2,492	2,332
Sewerage	562	547
Waste Management	818	789
Waimate Event Centre	190	190
Roading and Footpaths	2,833	2,730
Civil Defence	142	149
Community halls	49	48
Total rates	\$ 10,925	\$ 10,484
Rates Remissions		
Land used for sport	\$ (8)	\$ (5)
Halls, community centres, and other organisations	(10)	(10)
Resulting from Urban Boundary changes	(3)	(4)
Waimate District Event Centre remission	(18)	(18)
Civic Amenities for multiple SUIP rating units	(10)	(9)
Total remissions	\$ (49)	\$ (46)
Rates (net of remissions)	\$ 10,876	\$ 10,438

Rates Remissions

Rates revenue reported has been reduced by rates remissions. Council's rates remission policy provides for rates to be remitted for:

- Halls and Community Centres – Waimate Urban Ward (50% of the General Rate, 50% of the Roading and Footpaths and Civil Defence Targeted Rates, and 50% of the Sewer Charge)
- Halls and Community Centres – Outside of the Waimate Urban Rating Area qualifying for Rates Remissions (50% of the General Rate, 50% of the Roading and Footpaths and Civil Defence Targeted Rates)
- Regent Theatre (all rates excluding that portion leased to a private concern)
- Land upon which the Occupier has voluntarily preserved or enhanced natural historical or cultural features (100% Remission on the area of land involved)
- Deceased Estates (Rates Penalties – in certain circumstances)
- Glenavy Hall rate remission for Glenavy Fishing Camp (two-thirds of Glenavy Hall Rate)
- Urban Differential – for properties greater than 20ha within the urban area boundary (General Rate Remission as per calculation formula)
- Waimate District Event Centre remission - for properties paying both a WEC and Rural Hall rate (25% of WEC rate)
- Community Housing – Waimate District Council (50% of Civic Amenities Charges)
- South Canterbury Agricultural and Pastoral Association Inc - Partial remission for various Sewer Multi Targeted rates (Actual 2020).
- Bushtown Waimate Inc - 50% remission on the Sewer Targeted rates.
- Rating Units affected by Natural Calamity or Fire
- Rates Penalties – in certain circumstances

3 Contributions, Subsidies and Grants, and Fees and Charges

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Development and Financial contributions	\$ 207	\$ 135
Waka Kotahi NZ Transport Agency roading subsidies	\$ 3,482	\$ 2,988
Three Waters Stimulus Fund grant	1,680	-
Mayors Taskforce for Jobs grant	140	-
New Zealand Libraries Partnership Programme	81	-
Waimate Event Centre Community Garage donation	-	90
Other grants	89	71
Subsidies and Grants	\$ 5,473	\$ 3,149
Building and resource consent charges	\$ 486	\$ 427
Camping fees	406	416
Dog registration and animal control fees	106	111
Cemetery fees	65	50
Swimming pool revenue	30	28
Library fees	7	8
Refuse collection and disposal	132	96
Other	58	35
Fees and charges	\$ 1,289	\$ 1,172

There are no unfulfilled conditions and other contingencies attached to government grants recognised.

4 Interest Revenue / Finance Costs

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Interest revenue		
Interest on term deposits	\$ 18	\$ 50
Total finance revenue	\$ 18	\$ 50
Interest expense		
Interest on bank borrowings	\$ 101	\$ 107
Total finance costs	\$ 101	\$ 107

5 Other Revenue

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Petrol tax	\$ 88	\$ 84
Dividend revenue	421	783
Forestry sales	-	18
Insurance recovery estimate - January 2021 flood event	88	-
Vested assets	307	-
Gain on disposal of property, plant and equipment	7	7
Gain on changes in fair value of forestry assets	446	-
Other, including rental revenue and other miscellaneous income	897	1,066
Total other revenue	\$ 2,254	\$ 1,958

6 Employee Benefit Expenses

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Salaries and Wages	\$ 4,461	\$ 4,115
Employer contributions to multi-employer defined benefit plans and defined contribution plans	279	239
Increase/(decrease) in employee benefit liabilities	67	102
Total employee benefit expenses	\$ 4,807	\$ 4,456

Employer contributions to multi-employer defined benefit plans and defined contribution plans include contributions to KiwiSaver, SuperEasy at work, Supertrust, AXA, National Provident Fund, and Lumpsum.

The DBP Contributors Scheme ('the Scheme') is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine, from the terms of the Scheme, the extent to which the deficit will affect future contributions by employers, as there is no prescribed basis for allocation.

The current employer contribution rate is four times contributor contributions, inclusive of Employer Contribution Withholding Tax. The Board is considering changing the investment strategy. The Actuary has recommended:

- If the Board remains with the current investment strategy, an employer contribution rate of two times contributor contributions.
- If the Board moves to a conservative investment strategy, that the employer contribution rate is retained at four times contributor contributions

As at 31 March 2021, the DBPC Scheme had a past service surplus of \$1.3 million (2.2% of the liabilities). This amount is exclusive of Employer Superannuation Contribution Tax. This surplus was calculated using a discount rate equal to the expected return on the assets but otherwise the assumptions and methodology were consistent with the requirements of PBE APSAS 39.

The key assumptions in the review were:

- the difference between the future investment returns and the rates of CPI inflation assumed when calculating future factors for transfers from the DBPC Scheme to the DBPA Scheme;
- the future investment returns assumed for the DBPC Scheme over the next ten years.

The following table shows the DBPC Scheme investment return over the next ten years, and the difference between investment return and CPI inflation assumed when calculating future factors for transfers from the DBPC Scheme to the DBPA Scheme.

Valuation date	31 March 2021 %	31 March 2020 %
DBPC Scheme investment return, next 10 years	2.3	2.5
Transfer factors: Difference between investment return and CPI inflation		
First 10 years	0.2	0.6
Thereafter	1.1	1.2

The DBPC Scheme had 91 members at 31 March 2021, with 1 of these an employee of Waimate District Council.

7 Depreciation and Amortisation by Activity

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Community Facilities		
Camping	110	101
Cemeteries	21	24
Event Centre	135	127
Parks and Public Spaces	162	170
Property	283	276
Swimming Pool	88	78
Community Services		
Economic Development and Promotions	4	5
Emergency Management	16	20
Library	60	59
District Planning & Reg. Serv.		
Animal Management	9	9
Building Control	12	13
Organisation and Governance		
Central Administration	170	187
Community Representation	1	1
Investments and Finance	15	6
Roading and Footpaths		
Roading and Footpaths	3,003	3,134
Water Supply		
Rural Water Supply	413	384
Urban Water Supply	252	239
Sewerage and Sewage		
Sewerage and Sewage	235	227
Waste Management		
Waste Management	111	46
Stormwater		
Stormwater Drainage	49	33
Total depreciation and amortisation by activity	5,149	5,138

8 Other Expenses

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Fees to principal auditor:		
Audit New Zealand fees for financial statement audit	\$ 101	\$ 92
Audit New Zealand fees for prior year audit (additional recovery fee)	35	-
Audit New Zealand fees for Long Term Plan audit	86	-
Stimulus Fund operational projects	880	-
Mayors Taskforce for Jobs initiative	129	-
Roading emergency reinstatement	-	38
Roading sealed pavement maintenance	570	497
Loss on disposal of property, plant and equipment	37	52
Loss on changes in fair value of forestry assets	-	203
Other operating expenses	6,906	6,602
Total other expenses	\$ 8,744	\$ 7,484

Other operating expenses above includes computer support, grant expenditure, legal fees, repairs and maintenance, insurance, electricity, roading expenditure (not itemised above), water schemes related costs, and other miscellaneous expenses.

9 Taxation Expense

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Taxation expense		
Operating surplus/(deficit) before tax	\$ 1,315	\$ (284)
Income tax at 28%	368	(80)
Taxation effect of permanent differences	(226)	368
Effect of imputation credits	(164)	(305)
Deferred tax	-	-
Prior period adjustments	5	(4)
Tax effect of losses recognised	-	-
Tax effect of loss movements	17	21
Taxation expense	\$ -	\$ -

Deferred tax assets/(liabilities)	Forestry	Tax losses	Total
Balance at 1 July 2020	\$ -	\$ -	\$ -
Charged to statement of comprehensive revenue and expenditure	-	-	-
Charge to equity	-	-	-
Balance at 30 June 2021	\$ -	\$ -	\$ -

Council has unrecognised tax losses of \$967,423 (2020: \$870,350) with a tax effect of \$270,878 (2020: \$243,698) which are available to carry forward.

10 Cash and Cash Equivalents

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
ANZ Bank account	\$ 294	\$ 247
ANZ Call account and Short term investments	3,356	3,234
Petty cash	1	1
ANZ Bank accounts - Hakataramea	62	50
BNZ Bank accounts - Downlands	55	305
Total cash and cash equivalents	\$ 3,768	\$ 3,837

The carrying value of cash at bank and short term deposits with maturities less than three months approximates their fair value.

Fair Value

The carrying value of short term deposits approximates their fair value.

Cash and cash equivalents include the following for the purposes of the Statement of Cash Flows:

Cash at bank and on hand	\$ 412	\$ 603
Short term bank deposits (less than 3 months)	3,356	3,234
Total cash, cash equivalents and bank overdrafts	\$ 3,768	\$ 3,837

11 Trade and Other Receivables

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Rates receivables	\$ 381	\$ 395
Other receivables	254	288
Related party receivables	138	86
Sundry receivables	969	636
Prepayments	160	129
GST refund due	229	71
Less provision for doubtful debts	(19)	(10)
Total Trade and Other Receivables	\$ 2,112	\$ 1,595
Represented by:		
Current	\$ 2,112	\$ 1,595
Non-current	-	-
	\$ 2,112	\$ 1,595

Fair Value

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

The age of trade and other receivables that are not impaired are as follows:

Current	\$ 1,886	\$ 1,304
3 to 6 months	82	84
6 to 9 months	41	61
9 to 12 months	50	38
Greater than 12 months	54	108
	\$ 2,112	\$ 1,595

11 Trade and Other Receivables (continued)

Impairment

The Council provided for nil impairments on rate receivables (2020: nil). The Council does not provide for any other impairment on rates receivables as it has various powers under the Local Government (Rating) Act 2002 to recover any outstanding debts. These powers allow the Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. If payment has not been made within three months of the Court's judgement, then the Council can apply to the Registrar of the High Court to have the judgement enforced by sale or lease of the rating unit.

Ratepayers can apply for payment plan options in special circumstances. Where such payment plans are in place, debts are discounted to the present value of future repayments if the impact of discounting is material.

The aging profile of trade and other receivables at year end is detailed below:

	Actual 30 June 2021 \$000			Actual 30 June 2020 \$000		
	Gross	Impairment	Net	Gross	Impairment	Net
Current	\$ 1,886		\$ 1,886	\$ 1,304	\$ -	\$ 1,304
3 to 6 months	82		82	84	-	84
6 to 9 months	41		41	61	-	61
9 to 12 months	50		50	38	-	38
Greater than 12 months	73	(19)	54	118	(10)	108
	\$ 2,131	(19)	\$ 2,112	\$ 1,605	(10)	\$ 1,595

The impairment provision has been calculated based on a review of specific overdue receivables and a collective assessment. The collective impairment provision is based on an analysis of past collection history and debt write-offs.

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Impairment	\$ 19	\$ 10
Total provision for impairment	\$ 19	\$ 10

Movements in the provision for impairment of trade and other receivables and community loans are as follows:

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
As at 1 July	\$ 10	\$ 13
Additional provisions made during the year	15	6
Receivables written off during the year	(6)	(9)
As at 30 June	\$ 19	\$ 10

12 Inventories

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Utilities Department stores	\$ 187	\$ 96
Information Centre souvenirs	9	2
Refuse collection bags	-	6
	\$ 196	\$ 104

The carrying value of inventories held for distribution that are measured at cost (adjusted where applicable for any loss of service potential) as at 30 June 2021 amounted to \$196,000 (2020: \$104,000).

No inventories are pledged as security for liability.

13 Other Financial Assets

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Current portion		
Investments		
Joint Operation - Downlands	\$ 140	\$ 630
Loans and receivables		
Loans to community groups	1	1
Total current other financial assets	\$ 141	\$ 631
Non-current portion		
Loans and receivables		
Loans to community groups	\$ 9	\$ 11
Total Loans and receivables	9	11
Equity investments (at cost)		
Combined Rural Traders Ltd (CRT)	7	7
NZ Local Government Insurance Company Ltd	28	28
MGI Irrigation Company Ltd	1	1
Equity investments (at fair value)		
Alpine Energy Ltd	16,241	15,206
Total Equity Investments	16,277	15,242
Total non-current other financial assets	\$ 16,286	\$ 15,252

Term deposits

The carrying value of term deposits approximate their fair value.

Unlisted shares - valuation

The fair values have been determined primarily by using a valuation technique based on discounted cash flows and a capitalization of maintainable earnings approach, using a mid-point WACC of 4.3%. Waimate District Councils share of the valuation ranges in value from \$15.8m to \$16.7m with the mid-point of \$16.2m reflected as the fair value in these financial statements. The independent valuation was completed by EY at 30 June 2021.

Listed shares - valuation

Listed shares are recognised at fair value. The fair values of listed shares are determined by reference to published current bid price quotations in an active market. The Council currently has no publicly listed shares.

14 Property, Plant and Equipment

2021	Cost / Valuation 1 July 2020 \$000	Accumulated depreciation and impairment 1 July 2020 \$000	Carrying amount 1 July 2020 \$000	Current year additions \$000	Current year disposals at cost / valuation \$000	Current year depreciation/ impairment \$000	Current year transfers \$000	Accumulated depreciation of disposals \$000	Revaluation Surplus \$000	Cost / valuation 30 June 2021 \$000	Accumulated depreciation and impairment 30 June 2021 \$000	Carrying amount 30 June 2021 \$000
Operational Assets												
Operating												
Land	\$ 5,841	\$ -	\$ 5,841	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 929	\$ 6,776	\$ -	\$ 6,776
Buildings	13,704	(1,205)	12,499	525	-	(615)	-	-	2,638	15,047	-	15,047
Library books	1,119	(672)	447	43	-	(47)	-	-	-	1,161	(720)	441
Plant and Equipment	2,938	(1,202)	1,736	1,107	(112)	(382)	-	89	-	3,933	(1,494)	2,439
Motor vehicles	1,102	(662)	440	72	(72)	(87)	-	56	-	1,102	(694)	408
Work in progress	198	-	198	329	-	-	(174)	-	-	353	-	353
Total operating assets	24,902	(3,741)	21,161	2,082	(184)	(1,131)	(174)	145	3,567	28,372	(2,908)	25,464
Restricted												
Land	6,444	-	6,444	46	-	-	-	-	769	7,260	-	7,260
Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Total restricted assets	6,444	-	6,444	46	-	-	-	-	769	7,260	-	7,260
Total operational assets	\$ 31,347	\$ (3,741)	\$ 27,606	\$ 2,128	\$ (184)	\$ (1,131)	\$ (174)	\$ 145	\$ 4,336	\$ 35,633	\$ (2,908)	\$ 32,725
Infrastructural Assets												
Wastewater schemes	\$ 10,441	\$ -	\$ 10,441	\$ 481	\$ -	\$ (232)	\$ -	\$ -	\$ -	\$ 10,922	\$ (232)	\$ 10,690
Rural water schemes	9,342	-	9,342	401	-	(291)	-	-	-	9,742	(291)	9,451
Cattle Creek and Haka water schemes	362	(333)	30	-	-	(1)	-	-	-	362	(334)	28
Urban water schemes	9,576	-	9,576	332	-	(247)	-	-	-	9,908	(246)	9,662
Downlands water scheme	4,426	(136)	4,290	1,067	(38)	(117)	-	24	(16)	5,439	(229)	5,210
Rural drainage schemes	57	(57)	-	-	-	-	-	-	-	57	(57)	-
Roading network	361,558	-	361,558	3,196	-	(3,003)	-	-	-	364,754	(3,003)	361,751
Stormwater schemes	3,746	-	3,746	10	-	(49)	-	-	-	3,757	(49)	3,708
Sanitation	457	-	457	5	-	(35)	-	-	-	462	(35)	427
Work in progress	421	-	421	1,039	-	-	(222)	-	-	1,238	-	1,238
Total infrastructural assets	\$ 400,385	\$ (526)	\$ 399,860	\$ 6,531	\$ (38)	\$ (3,975)	\$ (222)	\$ 24	\$ (16)	\$ 406,640	\$ (4,477)	\$ 402,163
Total Property, plant and equipment	\$ 431,732	\$ (4,267)	\$ 427,466	\$ 8,659	\$ (222)	\$ (5,106)	\$ (396)	\$ 169	\$ 4,320	\$ 442,273	\$ (7,385)	\$ 434,888

14 Property, Plant and Equipment (continued)

2020	Cost / Valuation 1 July 2019 \$000	Accumulated depreciation and impairment 1 July 2019 \$000	Carrying amount 1 July 2019 \$000	Current year additions \$000	Current year disposals at cost / valuation \$000	Current year depreciation/ impairment \$000	Current year transfers \$000	Accumulated depreciation of disposals \$000	Revaluation Surplus \$000	Cost / valuation 30 June 2020 \$000	Accumulated depreciation and impairment 30 June 2020 \$000	Carrying amount 30 June 2020 \$000
Operational Assets												
Operating												
Land	\$ 5,773	\$ -	\$ 5,773	\$ 75	\$ (6)	\$ -	\$ -	\$ -	\$ -	\$ 5,841	\$ -	\$ 5,841
Buildings	12,978	(599)	12,379	726	-	(607)	-	-	-	13,704	(1,205)	12,499
Library books	1,063	(625)	438	56	-	(47)	-	-	-	1,119	(672)	447
Plant and Equipment	2,426	(1,053)	1,373	712	(200)	(285)	-	137	-	2,938	(1,202)	1,736
Motor vehicles	941	(570)	371	161	-	(92)	-	-	-	1,102	(662)	440
Work in progress	367	-	367	156	-	-	(325)	-	-	198	-	198
Total operating assets	23,548	(2,847)	20,701	1,886	(206)	(1,031)	(325)	137	-	24,902	(3,741)	21,161
Restricted												
Land	6,425	-	6,425	19	-	-	-	-	-	6,444	-	6,444
Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Total restricted assets	6,425	-	6,425	19	-	-	-	-	-	6,444	-	6,444
Total operational assets	\$ 29,973	\$ (2,847)	\$ 27,126	\$ 1,905	\$ (206)	\$ (1,031)	\$ (325)	\$ 137	\$ -	\$ 31,347	\$ (3,741)	\$ 27,606
Infrastructural Assets												
Wastewater schemes	\$ 10,636	\$ (419)	\$ 10,217	\$ 2	\$ -	\$ (223)	\$ -	\$ -	\$ 445	\$ 10,441	\$ -	\$ 10,441
Rural water schemes	9,509	(855)	8,654	145	-	(263)	(31)	-	835	9,342	-	9,342
Cattle Creek and Haka water schemes	-	-	-	-	-	(2)	31	-	-	362	(333)	30
Urban water schemes	8,430	(426)	8,004	1,341	-	(237)	-	-	468	9,576	-	9,576
Downlands water scheme	2,987	(930)	2,057	201	(120)	(114)	-	-	2,267	4,426	(136)	4,290
Rural drainage schemes	57	(56)	2	-	-	(1)	-	-	-	57	(57)	-
Roading network	348,374	(5,660)	342,714	2,420	-	(3,134)	-	-	19,559	361,558	-	361,558
Stormwater schemes	3,167	(67)	3,100	10	-	(33)	-	-	669	3,746	-	3,746
Sanitation	572	(77)	495	-	-	(39)	-	-	-	457	-	457
Work in progress	468	-	468	253	-	-	(300)	-	-	421	-	421
Total infrastructural assets	\$ 384,200	\$ (8,490)	375,711	4,372	\$ (120)	\$ (4,046)	\$ (300)	\$ -	\$ 24,243	\$ 400,385	\$ (526)	\$ 399,860
Total Property, plant and equipment	\$ 414,173	\$ (11,337)	402,837	6,277	\$ (326)	\$ (5,077)	\$ (625)	\$ 137	\$ 24,243	\$ 431,732	\$ (4,267)	\$ 427,466

Core Assets Additional Disclosure

	Closing Book Value \$000	Acquisitions - constructed \$000	Acquisitions - transferred \$000	Estimated replacement cost \$000
2021				
Water Supply				
Treatment plants and facilities	\$ 3,258	\$ 566	\$ -	\$ 6,893
Other assets (such as reticulations systems)	21,093	1,233	-	44,129
Total Water Supply	\$ 24,351	\$ 1,799	\$ -	\$ 51,022
Water Supply assets were revalued in June 2020				
Sewerage				
Treatment plants and facilities	\$ 2,149	\$ -	\$ -	\$ 2,716
Other assets (such as reticulations systems)	8,541	481	-	22,861
Total Sewerage	\$ 10,690	\$ 481	\$ -	\$ 25,577
Sewerage assets were revalued in June 2020				
Stormwater drainage	\$ 3,708	\$ 10	\$ -	\$ 6,181
Stormwater Drainage assets were revalued in June 2020				
Flood protection and control works	\$ -	\$ -	\$ -	\$ -
Flood protection is undertaken by ECAN				
Roading and footpaths	\$ 361,751	\$ 3,196	\$ -	\$ 499,087
Roading and footpath assets were revalued in June 2020				
2020				
Water Supply				
Treatment plants and facilities	\$ 3,198	\$ 754	\$ -	\$ 6,327
Other assets (such as reticulations systems)	19,712	787	-	42,896
Total Water Supply	\$ 22,910	\$ 1,541	\$ -	\$ 49,223
Water Supply assets were revalued in June 2020				
Sewerage				
Treatment plants and facilities	\$ 2,149	\$ -	\$ -	\$ 2,716
Other assets (such as reticulations systems)	8,292	2	-	22,380
Total Sewerage	\$ 10,441	\$ 2	\$ -	\$ 25,096
Sewerage assets were revalued in June 2020				
Stormwater drainage	\$ 3,746	\$ 10	\$ -	\$ 6,171
Stormwater Drainage assets were revalued in June 2020				
Flood protection and control works	\$ -	\$ -	\$ -	\$ -
Flood protection is undertaken by ECAN				
Roading and footpaths	\$ 361,558	\$ 2,420	\$ -	\$ 495,890
Roading and footpath assets were revalued in June 2020				

Valuation - general

Land, buildings (operational and restricted) and infrastructural assets (excluding rural drainage at Elephant Hill) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years. The Elephant Hill drainage scheme was revalued at 30 June 1993. All other assets are carried at depreciated historical cost.

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

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

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

Valuation - operational assets

Land (operational and restricted)

Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values. Adjustments have been made to the "unencumbered" land value where there is a designation against the land or the use of the land is restricted because of reserve and endowment status. These adjustments are intended to reflect the negative effect on the value of the land where an owner is unable to use the land more intensely.

The most recent valuation was performed by Ashley Pont of Quotable Value and the valuation is effective as at 30 June 2021. Additions are recorded at cost.

Buildings (operational and restricted)

Specialised buildings are valued at fair value using depreciated replacement cost because no reliable market data is available for such buildings.

Depreciated replacement cost is determined using a number of significant assumptions. Significant assumptions include:

- The replacement asset is based on the reproduction cost of the specific assets with adjustments where appropriate for obsolescence due to over-design or surplus capacity.
- The replacement cost is derived from recent construction contracts of similar assets and Property Institute of New Zealand cost information.
- The remaining useful life of assets is estimated.
- Straight-line depreciation has been applied in determining the depreciated replacement cost value of the asset.

Non-specialised buildings (for example, residential buildings) are valued at fair value using market-based evidence. Market rents and capitalisation rates were applied to reflect market value.

The most recent valuation was performed by Ashley Pont of Quotable Value and the valuation is effective as at 30 June 2021. Additions are recorded at cost.

Covid-19 - Impacts on revaluations

The impacts on operational revaluations are outlined in the COVID-19 disclosure.

Plant and equipment

Plant and equipment consists of furniture, plant and equipment and office equipment. This was valued by Gerald Norton (ANZIV SNZPI FREINZ) of Morton and Company Ltd and the valuation is effective as at 30 June 2009. From this date additions are recorded at cost and no further valuations will be undertaken.

Motor vehicles

Motor vehicles are recorded at cost.

Library books

From 1 July 2006 Library books additions are recorded at cost.

Valuation - infrastructural assets

Infrastructural asset classes are: wastewater, urban and rural water, Downlands water scheme, rural drainage, roading, stormwater and sanitation.

Infrastructural asset classes (except rural drainage) are valued using the depreciated replacement cost method. There are a number of estimates and assumptions exercised when valuing infrastructural assets using the depreciated replacement cost method. These include:

- Estimating any obsolescence or surplus capacity of the asset.
- Estimating the replacement cost of the asset. The replacement cost is derived from recent construction contracts in the region for similar assets.

- Estimates of the remaining useful life over which the asset will be depreciated. These estimates can be affected by the local conditions. For example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the Council could be over-or under-estimating the annual depreciation charge recognised as an expense in the statement of comprehensive revenue and expenditure. To minimise this risk, infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration, and condition-modelling are also carried out regularly as part of asset management planning activities, which provides further assurance over useful life estimates.

Wastewater assets were valued by Robert Berghuis and Marvin Clough of Beca Projects NZ Limited using optimised depreciated replacement cost and the valuation is effective as at 30 June 2020. The valuation was peer reviewed by Council.

Urban and rural water assets were valued by Robert Berghuis and Marvin Clough of Beca Projects NZ Limited using optimised depreciated replacement cost and the valuation is effective as at 30 June 2020. The valuation was peer reviewed by Council.

Downlands water scheme assets were valued by Timaru District Council and peer reviewed by Brian Smith Advisory Services Limited (B Com CA), using a replacement cost basis and the valuation is effective at 1 July 2019.

Rural drainage assets (Elephant Hill) were valued by Environment Canterbury using replacement cost and the valuation is effective as at 30 June 1993. Rural drainage assets are now valued at deemed cost.

Roading assets were valued by Irene Wu and Aaron Hartland of WSP New Zealand Limited using optimised depreciated replacement cost and the valuation is effective as at 30 June 2020. Land under roads is valued at cost or the value determined from the 2011 revaluation.

Stormwater assets were valued by Robert Berghuis and Marvin Clough of Beca Projects NZ Limited using optimised depreciated replacement cost and the valuation is effective as at 30 June 2020. The valuation was peer reviewed by Council.

Sanitation assets (transfer station and recycling building) were valued by Belen Rada and Kerry Mayes of WSP New Zealand Limited using optimised depreciated replacement cost and the valuation is effective as at 30 June 2020. The valuation was peer reviewed by Council.

All additions are recorded at cost.

Land and Buildings - 30 June 2021 - Ashley Pont of Quotable Value	29,082,452
Furniture, plant & machinery and office equipment - 30 June 2009 - Gerald Morton of Morton & Company Ltd	385,620
Roading - 30 June 2020 - Irene Wu and Aaron Hartland of WSP New Zealand Limited	361,557,887
Wastewater, urban and rural water, and stormwater - 30 June 2020 - valued by Robert Berghuis and Marvin Clough of Beca Projects NZ Limited, peer reviewed by Council.	33,106,096
Downlands Water Scheme - 1 July 2019 - valued by Timaru District Council and peer reviewed by Brian Smith Advisory Services Limited (B Com CA).	28,937,209
Waimate District Council share (14% : \$4,051,209)	
Sanitation - 30 June 2020 - Belen Rada and Kerry Mayes of WSP New Zealand Limited, peer reviewed by Council.	483,232

Impairment

The value of impairment losses was \$47,684 for Plant and Equipment (2020 \$33,816).

Work in progress

The total amount of property, plant and equipment in the course of construction is \$1,591,000 (2020 \$619,000). Work in progress is disclosed above.

Leasing

The net carrying amount of plant and equipment held under finance leases is \$nil (2020 \$nil).

Water Schemes (additional note)

Rural Water Scheme and Urban Water Scheme asset classes comprise of assets that were not revalued in 2020. The assets not subject to revaluation continue to be depreciated, and therefore retain accumulated depreciation as per the note; in the case an asset is revalued, accumulated depreciation is booked to the asset revaluation reserve.

Downlands Water Scheme measurement basis

The measurement basis for Downlands Water Scheme changed from historical cost to the revaluation model for the 2019/20 financial year, in agreement with the joint arrangement parties being Waimate, Timaru and MacKenzie District Council's.

15 Forestry Assets

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Opening balance	\$ 1,691	\$ 1,894
Increases due to purchases	20	-
Gains/(losses) arising from changes attributable to physical changes	250	-
Gains/(losses) arising from changes attributable to price changes	196	(203)
Closing balance	\$ 2,157	\$ 1,691

Represented by (Laurie Forestry Ltd yearly valuation dated 30 June 2021):

Reserves	\$ 381	\$ 281
Waihao Forest	1,776	1,410
Closing balance	\$ 2,157	\$ 1,691

Valuation Method

The 2021 valuation uses the Hybrid method. The total value of the forestry estate is the sum of each of these values. The 2020 and 2021 valuations were performed by Kirsten Stuart (RMNZIF) of Laurie Forestry Ltd.

The "Hybrid" method uses the following procedure:

- For stands under 6 years old, cost compounding is applied to current efficient operations costs.
- For stands over 15 years old the value has been determined by discounting estimated future costs and returns.
- For stands between 6 years and 14 years old a transition of 10% per annum is applied to cost compound and discounting. For a 6 year old stand the value is 90% cost compounded and discounted by 10%, whereas a 13 year old stand is 20% cost compounded and discounted by 80%.
- Each stand value is added to give an overall value. Separate values are shown for the three management units used by the Council.

The New Zealand Institute of Forestry Forest Valuation Standards adopt the convention that trees change age at 11.30pm on 30 June each year. This valuation is assumed to have been conducted after midnight on 30 June 2021, so that trees planted in 2011, for example, are aged ten years in terms of this convention.

COVID-19 - Impacts on forestry valuation

The impacts on forestry valuations are outlined in the COVID-19 disclosure.

Date to Maturity

Council monitors its forests for harvest in general once they reach 28-30 years of age.

The following table shows Council's current age class distributions, by forest, at 30 June 2021:

	Area by Age (years) by Class (ha)							Total
	0-5	5-10	10-15	15-20	20-25	25-30	30+	
Forest								
Reserves	18.4	7.7	1.4	-	6.6	17.4	-	51.5
Waihao Forest	-	-	-	-	103.3	-	-	103.3
Total	18.4	7.7	1.4	-	109.9	17.4	-	154.8
Percentage	11.9%	5.0%	0.9%	-	71.0%	11.2%	-	100.0%

16 Intangible Assets

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
ETS Carbon Credits		
Cost		
Balance at 1 July	\$ 69	\$ 69
Balance at 30 June	\$ 69	\$ 69
Software		
Cost		
Balance at 1 July	\$ 489	\$ 441
Additions	-	66
Disposals	-	(18)
Balance at 30 June	\$ 489	\$ 489
Accumulated amortisation and impairment losses		
Balance at 1 July	\$ (275)	\$ (233)
Amortisation charge for the year	(43)	(60)
Disposals	-	18
Balance at 30 June	\$ (318)	\$ (275)
Software carrying value at 30 June	\$ 171	\$ 214
Total Intangible assets carrying value at 30 June	\$ 240	\$ 283

Following registration with the Emissions Trading Scheme, Council has applied for carbon credits for the pre-1990 forests it operates. A total number of 2,460 credits has been received so far, and if sold these would have a value of \$108,240 on the tradable carbon credit market as at 30 June 2021.

As at 30 June 2021 there were 20,239 NZUs in the account pertaining to the Post89 Registration, with a tradable value of \$890,516. The last emissions return was lodged in February 2018 where a total of 12,662 NZUs were claimed.

Note: The tradeable values are based on a unit price of \$44.00/NZU as at 30 June 2021.

The cost of the remaining intangibles is amortised over the estimated useful life. There are no restrictions over the title of intangible assets. No intangible assets are pledged as security for liabilities.

Easements

Easements are non cash generating in nature as they give the Council the right to access private property where infrastructural assets are located. These easements have not been valued as the Council believes that this amount would be immaterial. As a result, no value for easements has been included as intangible assets.

17 Trade and Other Payables

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Sundry payables	\$ 3,542	\$ 1,388
Revenue received in advance	226	263
Accrued expenses	2	2
Related party payables	210	57
Other	103	107
Total Trade and other payables	\$ 4,083	\$ 1,817

Fair value

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

18 Provisions

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Current liability portion		
Landfill aftercare	\$ 6	\$ 6
Total Current liability portion	\$ 6	\$ 6
Non-current liability portion		
Landfill aftercare	\$ 61	\$ 64
Total Non-current liability portion	\$ 61	\$ 64
Total Provisions	\$ 67	\$ 70

The 2018 valuation prepared by Waimate District Council is on the same basis as the 2014 and 2012 valuations. The 2012 valuation was peer reviewed by MWH New Zealand Limited on 6 August 2012.

Landfill aftercare (post-closure) costs

As operator of the Waimate District landfills, the Council has a legal obligation under the resource consent to provide on-going maintenance and monitoring services at the landfill sites after closure. A provision for post-closure costs is recognised as a liability when the obligation for post-closure arises.

The provision is measured based on the present value of future cash flows expected to be incurred, taking into account future events including new legal requirements, and know improvements in technology. The provision includes all other costs associated with landfills post-closure.

Post-closure care is required on seven closed rural landfills through to and including the year commencing 1 July 2033. Care for the Waimate landfill is required for one further year. This assumes that care is not required beyond the term of current resource consents.

The discount rate used is a rate that reflects current market assessments of the time value of money and the risks specific to Council.

Waimate Urban Sewer Main - Waimate Landfill

Whilst Landfill aftercare (post-closure) costs have been reviewed (and allowed for), a contingent liability still remains. The contingent liability relates to the main trunk sewer that traverses below the closed landfill and its replacement due to failure. No provision is provided as it is anticipated that the trunk sewer can be renewed using modern techniques that replace open trenching and at a comparable cost.

19 Employee Benefit Liabilities

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Accrued salaries and wages	\$ 162	\$ 126
Annual leave	371	339
Long service leave	3	3
Total employee benefit liabilities	\$ 536	\$ 469
Represented by:		
Current liabilities	536	469
Non-current liabilities	-	-
	\$ 536	\$ 469

20 Public Debt

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Secured debt	\$ 71	\$ 71
Total Current liability portion	\$ 71	\$ 71
Non-current liability portion		
Secured debt	\$ 2,453	\$ 2,524
Total Non-current liability portion	\$ 2,453	\$ 2,524
Total Public Debt	\$ 2,524	\$ 2,595

The interest rate applying to the above loan is 3.99% (2020: 3.99%).

Fixed-rate debt

The Council's secured debt of \$2,524,000 (2020: \$2,595,000) is issued at a fixed rate of interest until 2021.

Security

The overdraft is unsecured. The maximum amount that can be drawn down against the overdraft facility is \$200,000 (2020: \$200,000). There are no restrictions on the use of this facility.

Council loans are secured over either separate or general rates of the District.

Refinancing

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

Maturity analysis and effective interest rates

The following is a maturity analysis of Council borrowings. There are no early repayment options.

	Actual \$000	Actual \$000
Less than one year		
Overdraft	\$ -	\$ -
Overdraft Interest rate	8.35%	8.35%
Secured loans	\$ 71	\$ 71
Weighted average effective interest rate	3.99%	3.99%
Between one and five years		
Secured loans	\$ 2,453	\$ 2,524
Weighted average effective interest rate	3.99%	3.99%

Fair values of non-current borrowings

The carrying amounts of borrowings repayable approximate their fair value, as the effect of discounting is not significant.

The carrying amounts and the fair values of borrowings are as follows:

	Actual \$000	Actual \$000
Carrying amount		
Secured loans	\$ 2,524	\$ 2,595
Fair Value		
Secured loans	\$ 2,524	\$ 2,595

21 Equity

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Public Equity (Retained earnings)		
As at 1 July	\$ 85,428	\$ 85,535
Downlands Joint Operation - Share adjustment	-	(168)
Transfers from/(to) special separate and trust funds	2,422	341
Transfers from/(to) asset revaluation reserves	-	4
Surplus/(deficit) for the year	1,315	(284)
Total Public Equity as at 30 June	\$ 89,164	\$ 85,428
Special separate and trust funds		
As at 1 July	\$ 2,729	\$ 3,071
Transfers from/(to) public equity	(2,422)	(341)
Transfers from comprehensive revenue and expenditure	-	-
Total Special separate and trust funds as at 30 June	\$ 308	\$ 2,729
Asset revaluation reserves		
As at 1 July	\$ 351,458	\$ 327,219
Transfers from/(to) public equity	-	-
Revaluation gains/(losses)	4,320	24,242
Impairment of revalued asset/reversal	-	(4)
Total Asset revaluation reserves as at 30 June	\$ 355,778	\$ 351,458
Other reserves		
As at 1 July	\$ 6,294	\$ 5,722
Revaluation gains/(losses)	1,035	571
Total Other reserves	\$ 7,329	\$ 6,294
Total Equity	\$ 452,578	\$ 445,909
Asset revaluation reserves consist of:		
Operational assets		
Land - freehold	\$ 6,097	\$ 5,168
Buildings	9,599	6,961
Restricted assets		
Land - restricted	5,489	4,720
Infrastructural assets		
Wastewater schemes	7,702	7,702
Rural water schemes	5,774	5,774
Downlands water scheme	2,250	2,267
Urban water scheme	6,231	6,231
Roading network	309,187	309,187
Stormwater schemes	2,973	2,973
Sanitation	477	477
	\$ 355,778	\$ 351,458
Special separate and trust funds consist of:		
Discretionary reserves	\$ 861	\$ 792
Restricted reserves	593	614
Trusts	231	224
Special Reserves	2,614	5,406
Asset Renewal Reserves	4,032	2,259
Non-Cash Reserves	34	969
Internal Loan Reserves	(8,057)	(7,536)
	\$ 308	\$ 2,729

Restricted reserves relate to funds that are subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Also included in restricted reserves are reserves restricted by Council decision and Council may alter these reserves without reference to the Courts or a third party.

Equity (continued)

Special separate and trust funds

Council has Restricted Reserves, several types of Council Created Reserves, and a Fair value through Other Comprehensive Revenue and Expenditure reserve (for movements in share investments value).

The Council created reserves, which are maintained by the council for a specific purpose, are categorised as follows:

- General Reserves
- Civic Amenities Rate Reserves
- Targeted Rate Reserves
- Internal Loan Reserves
- Asset Renewal Reserves

Separate Accounts are maintained for each activity to ensure that the funds are held and used for the specific purpose intended.

	Opening balance 1 July 2020 \$000	Deposits \$000	Withdrawals \$000	Closing balance 30 June 2021 \$000
Restricted Reserves				
Discretionary				
Perpetual Graves	\$ 103	\$ 3	\$ -	\$ 106
Esplanade	51	1	(4)	49
Subdivision Contribution	477	64	(25)	516
Waste Minimisation	160	28	(1)	186
Mayors Welfare Relief Fund	1	3	-	4
Restricted				
Endowment Land	252	8	-	260
Te Aka Road Grant - Rock fall Protection	69	2	(32)	39
Te Aka Road Grant - Recreational	93	3	(11)	85
Waimate Event Centre	144	4	-	148
Heritage Fund Reserve	8	-	(1)	7
Creative New Zealand Grant Reserve	12	34	(35)	11
Waimate Community Halls	30	1	-	31
Track Development Grant	6	20	(14)	12
Trusts				
Library Bequests	224	7	-	231
Non-cash				
Downlands Asset Replacement	955	-	(955)	-
Downlands Capital Contributions	14	20	-	34
Total Restricted Reserves	\$ 2,599	\$ 198	\$ (1,078)	\$ 1,719
General Reserves				
General Reserves	\$ 2,014	\$ 585	\$ (892)	\$ 1,707
Property Reserve	107	79	(242)	(55)
Community Housing	(154)	43	-	(112)
Forestry Reserve	(3)	832	(880)	(50)
Camping	621	-	(768)	(148)
Rates Smoothing Reserve	532	-	(2)	530
Economic Development Special Grant Fund	219	36	-	255
Total General Reserves	\$ 3,336	\$ 1,575	\$ (2,784)	\$ 2,127
Civic Amenities Rate Reserve				
Civic Amenities Rate Reserve	\$ 1,327	\$ 12	\$ (1,050)	\$ 288
Total Civic Amenities Rate Reserve	\$ 1,327	\$ 12	\$ (1,050)	\$ 288

	Opening balance 1 July 2020 \$000	Deposits \$000	Withdrawals \$000	Closing balance 30 June 2021 \$000
Targeted Rate Reserves				
Urban Water Scheme	\$ 4	\$ 13	\$ -	\$ 17
Sewerage	453	3	(250)	207
Waste Management - Collection	83	-	(38)	45
Rural Water Scheme Operating Reserves				
Cannington/Motukaika	114	-	(91)	23
Cattle Creek	(16)	-	-	(16)
Hook/Waituna	(87)	41	-	(46)
Lower Waihao	177	-	(144)	33
Otaio/Makikihi	131	-	(100)	31
Waihaorunga	(73)	1	-	(72)
Waikakahi	(43)	20	-	(23)
Total Targeted Rate Reserves	\$ 743	\$ 78	\$ (623)	\$ 199
Internal Loan Reserves				
Urban Water Scheme	\$ (2,812)	\$ 40	\$ (300)	\$ (3,072)
Sewerage	(933)	38	-	(896)
Stormwater	(330)	20	-	(310)
Roading renewals / bridge renewals	(338)	20	-	(318)
Waste Management - Disposal	(527)	22	-	(505)
Refuse and recycling bins	-	-	(432)	(432)
Waimate Event Centre	(2,595)	71	-	(2,524)
Total Internal Loan Reserves	\$ (7,536)	\$ 211	\$ (732)	\$ (8,057)
Asset Renewal Reserves				
General Asset Renewal Reserves				
General Reserves	\$ 342	\$ 335	\$ (239)	\$ 436
Property Reserve	474	367	(483)	358
Community Housing	541	-	(47)	494
Forestry Reserve	(85)	-	(20)	(105)
Camping	201	810	(136)	875
Stormwater	(122)	349	(173)	54
Civic Amenities Rate Asset Renewal Reserve				
Civic Amenities Rate Asset Renewal Reserve	(520)	1,347	(337)	490
Targeted Rate Asset Renewal Reserves				
Sewerage	441	417	(446)	413
Waste Management - Collection	197	224	(440)	(19)
Roading Reserve	-	-	-	-
Urban Water Scheme	16	952	(987)	(18)
Rural Water Schemes				
Cannington/Motukaika	168	116	(132)	152
Cattle Creek	10	1	-	11
Hook/Waituna	369	65	(45)	389
Lower Waihao	(181)	298	(97)	20
Otaio/Makikihi	(40)	174	(52)	82
Waihaorunga	56	18	(80)	(6)
Waikakahi	392	61	(47)	406
Total Asset Renewal Reserves	\$ 2,259	\$ 5,534	\$ (3,761)	\$ 4,032
Special Separate and Trust Funds	\$ 2,729	\$ 7,608	\$ (10,028)	\$ 308

21 Equity (continued)

Financial reserves

For each reserve the below specifies the purpose of that Reserve/Fund, and the Council Activity to which it relates.

Restricted Reserves	Purpose	Council Activity
Discretionary		
Perpetual Graves	Future development of cemeteries in the District	Cemeteries
Esplanade	To purchase/develop esplanade strips or reserves	Parks and Public Spaces
Subdivision Contribution	Development of recreational reserves in the Waimate district	Parks and Public Spaces
Waste Minimisation	Waste Levy revenue received to fund waste minimisation initiatives	Waste Management
Mayors Welfare Relief Fund	Mayoral reserve for district welfare claims	Community Representation
Restricted		
Endowment Land	Purchase of endowment land	Property
Te Aka Road Grant - Rock fall Protection	Rock fall protection at Te Akatarawa Road	Roading
Te Aka Road Grant - Recreational	Development of public recreational areas adjoining Te Akatarawa Road	Camping
Waimate Event Centre	Investigation and/or refurbishment of the Waimate Event Centre	Property
Heritage Fund Reserve	Funding of district heritage related funds	Community Support
Creative New Zealand Grant	Funds allocated for distribution in the coming year	Community Support
NZ Sport & Recreation Grants	Funds allocated for distribution in the coming year	Community Support
Community Grants	Funds allocated or to be allocated for distribution in the coming year	Community Support
Waimate Community Halls	To be determined - surplus funds from old Stadium Committee	To be determined
Trusts		
Library Bequests	Purchase of Library Books	Library
Non-cash		
Downlands Asset Replacement	Asset Replacement for Downlands Water Scheme	Water Supply
Downlands Capital Contributions	Capital Contributions for Downlands Water Scheme	Water Supply
General Reserves		
General Reserves	General funds accumulated/borrowed over time	Investments and Finance, Building Control, Emergency Management, Regulatory Services, Dog and Animal Control, Community Representation, Strategy, Managing Services, Economic Development and Promotions, Community Support, Roading, and Stormwater Drainage
Property Reserve	Funds accumulated over time for Council property, including Rental Property, Local Government Centre, Waimate Airport, Waimate Event Centre and Gorge Road Offices	Property
Community Housing	Funds accumulated/borrowed over time for Community Housing	Property
Forestry Reserve	Funds accumulated/borrowed over time for Forestry	Forestry
Camping	Funds accumulated over time for Camping facilities at Waitaki Lakes, Victoria Camp, Knottingley Park Camp and St Andrews Recreational Reserve Camp	Camping
Rates Smoothing Reserve	To spread the funding of specific expenditure items over a number of years to smooth the rates impact, e.g. District Plan revenue and expenditure	Resource Management

21 Equity (continued)

Civic Amenities Rate Reserve

Civic Amenities Rate Reserve	Civic Amenities rates accumulated funds over time for activities subject to the Civic Amenities Rate	Property, Library, Cemeteries, Parks and Public Spaces, Swimming, and Waste Management
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Targeted Rate Reserves

Urban Water Scheme	General funds accumulated/borrowed for operation of the Waimate Urban Water Supply	Water Supply
Sewerage	General funds accumulated/borrowed for operation of the Waimate Urban Sewerage Network	Sewerage and Sewage
Waste Management - Collection	General funds accumulated for the operation of Waste Management	Waste Management

Rural Water Scheme Operating Reserves

Cannington / Motukaika	Funds accumulated for operation of the water supply scheme	Water Supply
Cattle Creek	Funds accumulated for operation of the water supply scheme	Water Supply
Hook/Waituna	Funds accumulated for operation of the water supply scheme	Water Supply
Lower Waihao	Funds accumulated for operation of the water supply scheme	Water Supply
Otaio/Makikihi	Funds accumulated for operation of the water supply scheme	Water Supply
Waihaorunga	Funds accumulated for operation of the water supply scheme	Water Supply
Waikakahi	Funds accumulated for operation of the water supply scheme	Water Supply

Internal Loan Reserves

Urban Water Scheme	Internally borrowed funds for future repayment by the users of the service	Water Supply
Sewerage	Internally borrowed funds for future repayment by the users of the service	Sewerage and Sewage
Roading Renewals / Bridge Renewals	Internally borrowed funds for future repayment by the users of the service	Roading
Waste Management - Disposal	Internally borrowed funds for future repayment by the users of the service	Waste Management
Refuse and recycling bins	Internally borrowed funds for refuse and recycling bins at the commencement of the 2021 contract for service	Waste Management
Waimate Event Centre	Internally borrowed funds for future repayment by the users of the service	Property

Asset Renewal Reserves

General Asset Renewal Reserves

General Reserves	Funds accumulated for future asset replacement	Investments and Finance, Building Control, Resource Management, Emergency Management, Regulatory Services, Dog and Animal Control, Community Representation, Strategy, Managing Services, Economic Development and Promotions, and Community Support
Property Reserve	Funds accumulated for future asset replacement	Property
Community Housing	Funds accumulated for future asset replacement	Property
Forestry Reserve	Funds accumulated for future asset replacement	Forestry
Camping	Funds accumulated for future asset replacement for Camping facilities at Waitaki Lakes, Victoria Camp, Knottingley Park Camp and St Andrews Recreational Reserve Camp	Camping
Stormwater	Funds accumulated for future asset replacement	Stormwater Drainage

Civic Amenities Rate Asset Renewal Reserve

Civic Amenities Rate Asset Renewal Reserve	Funds accumulated for future asset replacement for activities subject to the Civic Amenities Rate	Property, Library, Cemeteries, Parks and Public Spaces, Swimming, and Waste Management
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21 Equity (continued)

Asset Renewal Reserves (continued)

Targeted Rate Asset Renewal Reserves

Sewerage	Funds accumulated for future asset replacement	Sewerage and Sewage
Waste Management - Collection	Funds accumulated for future asset replacement	Waste Management
Roading Reserve	Funds accumulated for future asset replacement	Roading
Urban Water Scheme	Funds accumulated for future asset replacement	Water Supply

Rural Water Schemes

Cannington / Motukaika	Funds accumulated for future asset replacement of the Cannington/Motukaika water supply	Water Supply
Cattle Creek	Funds accumulated for future asset replacement of the Cattle Creek water supply	Water Supply
Hook/Waituna	Funds accumulated for future asset replacement of the Hook/Waituna water supply	Water Supply
Lower Waihao	Funds accumulated for future asset replacement of the Lower Waihao water supply	Water Supply
Otaio/Makikihi	Funds accumulated for future asset replacement of the Otaio/Makikihi water supply	Water Supply
Waihaorunga	Funds accumulated for future asset replacement of the Waihaorunga water supply	Water Supply
Waikakahi	Funds accumulated for future asset replacement of the Waikakahi water supply	Water Supply

Fair Value through other Comprehensive Revenue and Expenditure Reserve

Fair Value through other Comprehensive Revenue and Expenditure	Financial assets revaluation gains/(losses), at fair value, through Other Comprehensive Revenue and Expenditure	Investments and Finance
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22 Capital Commitments and Operating Leases

There were six capital commitments in relation to projects from Council's capital programme (2020: One).

Capital commitments represent capital expenditure contract for at balance date but not yet incurred. The following contracts have been entered into:

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Capital Commitments		
Capital expenditure contracted for at balance date not yet incurred for property, plant and equipment:		
Local Government Centre building	\$ 17	\$ -
Downlands Rural Water Scheme (14% share)	1,740	-
Stimulus Fund projects	872	-
Urban Sewer and Water	-	135
Roading	6,289	-
	\$ 8,918	\$ 135
Capital Commitments		
Not later than one year	3,883	135
Later than one year, not later than five years	5,035	-
Later than five years	-	-
	\$ 8,918	\$ 135

Operating leases as lessee

Council leases property, plant and equipment in the normal course of business. The majority of these leases have non-cancellable terms between 1 to 3 months. The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

Non-cancellable operating leases as lessee

Not later than one year	\$ 204	\$ 198
Later than one year, not later than five years	118	-
Later than five years	-	-
	\$ 322	\$ 198

Operating leases as lessor

Council leases its vacant and leased land and property under operating leases. The majority of these leases have non-cancellable terms between 1 to 60 months. The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

Non-cancellable operating leases as lessor

Not later than one year	\$ 122	\$ 121
Later than one year, not later than five years	135	188
Later than five years	6	-
	\$ 263	\$ 309

No contingent rents have been recognised in the Statement of Comprehensive Revenue and Expenditure during the period.

23 Contingencies

Contingent Assets

There are no Contingent Assets as at 30 June 2021 (30 June 2020: nil).

Contingent Liabilities

Council has potential liability under the Emissions Trading Scheme if any forests on pre-1990 Forest Land are not replanted to the required standard within 4 years of harvest.

Council is a participating employer in the DBP Contributions Scheme (the scheme), which is a multi-employer defined benefit scheme. If the other participating employers cease to participate in the scheme, Council could be responsible for any deficit of the scheme. Similarly, if a number of employers cease to participate in the scheme, Council could be responsible for an increased share of any deficit.

Council is not aware of any other contingent assets or contingent liabilities at 30 June 2021 (2020: \$nil). There are no unfulfilled conditions and other contingencies attached to Waka Kotahi New Zealand Transport Agency subsidies recognised.

24 Related Party Transactions and Key Management Personnel

The following groups have been identified as related parties, through their relationship as subsidiaries, associates and joint arrangements.

Joint Operation

Timaru District Council - Downlands rural water scheme

Related party transactions and balances (Inter group transactions and balances)

Timaru District Council - Downlands rural water scheme

Services provided by Council

Accounts payable to Council

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
	\$ 333	\$ 252
	(333)	(252)
	\$ -	\$ -

Waimate District Council collects rates on behalf of the Downlands Water Scheme and distributes them exactly to Timaru District Council.

Related party transactions

Related party disclosures have not been made for transactions with related parties that are:

- . within a normal supplier or client / recipient relationship; and
- . on terms and conditions no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

Further, no disclosure has been made for transactions with entities within the Council (such as funding and financing flows), where the transactions are consistent with the normal operating relationships between the entities and are on normal terms and conditions for such transactions.

Key management personnel compensation

Councillors

Full time equivalent members

Remuneration

Senior management personnel, including the Chief Executive

Full time equivalent members

Remuneration

Total full time equivalent personnel

Total key management personnel remuneration

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
	9.00	9.00
	307	286
	6.80	6.80
	\$ 986	\$ 963
	15.80	15.80
	\$ 1,293	\$ 1,249

Due to the difficulty in determining the full-time equivalents for Councillors, the full-time equivalent figure is taken as the number of Councillors.

An analysis of Councillor remuneration and further information on Chief Executive remuneration is provided in Note 25.

25 Remuneration

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Chief Executive	\$ 215	\$ 212
Additional benefits		
Employer Superannuation contribution	16	16
Motor Vehicle	3	4
Communication expenses	1	2
Total Chief Executive	\$ 235	\$ 234
Council Representatives		
Craig Rowley (Mayor)	\$ 86	\$ 83
Sharyn Cain (Deputy Mayor)	39	35
David Anderson	-	6
Peter Collins	-	6
Fabia Fox	26	18
Jakki Guilford	-	6
Sandy McAlwee	26	18
Miriam Morton	26	24
Tom O'Connor	26	24
Sheila Paul	26	24
Colin Pankhurst	26	18
David Owen	26	24
Total Council representatives	\$ 307	\$ 286

Note that the above amounts for Council Representatives are inclusive of reimbursement of expenses claimed.

26 Employee Staffing Levels and Remuneration

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Total full time equivalent number of employees	60.67	53.08
Represented by:		
Full time employees	51	44
Full time equivalent of all other employees	9.67	9.08

(Full time employees have employment contracts that are expressed as either 40 hours per week or 37.5 hours per week. An employee working either of these hours per week is classified as a "full time employee". For other employees their full time equivalent value is expressed as a ratio of either 40 hours per week or 37.5 hours per week depending on the employment contract they are a party to).

Numbers of employees, who are employed at 30 June, where annual remuneration is within the following bands:

\$0 - \$60,000	42	29
\$60,001 - \$80,000	15	17
\$80,001 - \$100,000	8	8
\$100,001 - \$140,000	6	8
\$140,001 - \$240,000	2	1
	73	63

For both 2021 and 2020, the number of employees in the \$100,001 to \$120,000 and \$120,001 to \$140,000 bands were minimal and has been combined in the \$100,001 - \$140,000 band.

27 Severance Payments

For the year ended 30 June 2021 there were nil (2020: nil) severance payments made to employees.

28 Financial Instrument Categories

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000
Financial Assets		
Loans and receivables		
Cash and cash equivalents	\$ 3,768	\$ 3,837
Trade and other receivables (excluding prepayments)	1,952	1,466
Term deposits	140	630
Community loans	10	12
	\$ 5,870	\$ 5,944
Available for sale:		
Equity investments (at cost)		
Combined Rural Traders Ltd (CRT)	\$ 7	\$ 7
NZ Local Government Insurance Company Ltd	28	28
MGI Irrigation Company Ltd	1	1
Equity investments (at fair value)		
Alpine Energy Ltd	16,241	15,206
	\$ 16,277	\$ 15,242
Total financial assets	\$ 22,147	\$ 21,186
Financial Liabilities		
Financial liabilities at amortised cost		
Trade and other payables (excluding revenue in advance)	\$ 3,858	\$ 1,553
Borrowings	2,524	2,595
	\$ 6,382	\$ 4,148
Total financial liabilities	\$ 6,382	\$ 4,148

29 Capital Management

The Council's capital is its equity (or ratepayers' funds), which comprise retained earnings and reserves. Equity is represented by net assets.

The LGA requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayer's funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Act and applied by the Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's assets and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The LGA requires the Council to make adequate and effective provision in its Long Term Plan (LTP) and in its annual plan (where applicable) to meet the expenditure needs identified in those plans. The act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities.

The source and levels of funding are set out in the funding and financial policies in the LTP.

Council has the following Council created reserves:

- reserves for different areas of benefit;
- trust and bequest reserves.

Reserves for different areas of benefit are used where there is a discrete set of rate or levy payers as distinct from the general rate. Any surplus or deficit relating to these separate areas of benefit is applied to the specific reserves.

Trust and bequest reserves are set up where Council has been donated funds that are restricted for particular purposes. Interest is added to trust and bequest reserves where applicable and deductions are made where funds have been used for the purpose they were donated.

30 Insurance Disclosure

The impact on insurance costs for the past four years is shown below:

	Actual 30 June 2021 \$000	Actual 30 June 2020 \$000	Actual 30 June 2019 \$000	Actual 30 June 2018 \$000
Insurance costs	\$ 347	\$ 337	\$ 261	\$ 228

Insurance on Assets

The Council has insurance policies covering water network; property, plant and equipment; motor vehicles and moving plant; and forestry assets. There is currently no council insurance on roading assets or any other self-insurance funds maintained by council.

Water Network Assets

The Council insures 40% of its value of underground water network assets with LAPP (Local Authority Protection Programme) with the remaining 60% being funded by Central Government. The total asset value for insurance purposes is \$58,613,933. Total group cover across 27 member councils in any one event is to a maximum of \$50 million less a \$10 million excess.

Property, Plant and Equipment

The combined sum insured of all Council Property, Plant and Equipment is \$48,911,237.

Vehicles and Moving plant

The total asset value for insurance purposes is \$1,091,375. All vehicles are insured for replacement value.

Forestry

The maximum insurance cover is \$1,894,356 for fire events, \$645,396 for windstorm and \$20,000 for hail damage.

Roading and Footpath Assets

The total asset value is \$499,087,000. However there is no current insurance for roads or bridges within the Waimate District. There is an expectation that Council will use Waka Kotahi NZTA emergency funds and council reserves and/or loans for local share. This is a risk in itself given Waka Kotahi NZTA has indicated that emergency works will be subject to stricter regime in the future.

31 Explanation of Major Variances against Budget

Council reported a surplus of \$1,315,000 against the Annual Plan budget deficit of \$1,433,000. The major variances are explained in the following table:

	Actual 30 June 2021 \$000	Annual Plan 30 June 2021 \$000	Variance to 30 June 2021 \$000
Income variances			
General and targeted rates	\$ 10,876	\$ 10,549	\$ 328
Financial contributions	207	63	144
Subsidies and grants	5,473	3,387	2,086
Fees and charges	1,289	1,057	233
Gain on changes in fair value of forestry assets	446	166	280
Waimate Courthouse vested asset	307	-	307
Expenditure variances			
Employee benefit expenses	4,807	4,693	(115)
Depreciation	5,149	5,435	285
Finance costs	101	239	137
Waste Management contractor and landfill costs	1,144	897	(247)
District Plan review expenditure	2	179	176
Stimulus funding operational expenditure	899	-	(899)
Sub-total major variances	6,494	3,779	2,715
All other revenues and expenditure	(5,179)	(5,212)	33
Total surplus/(deficit)	\$ 1,315	\$ (1,433)	\$ 2,748

Rates income exceeded budget due to a change in accounting treatment for Downlands Water Supply. Council's interest in the Downlands Water Scheme has been accounted for as a joint operation under PBE IPSAS 37, therefore Council has recognised in its financial statements its assets, liabilities, revenue and expenses relating to its share in the arrangement. The Annual Plan budget was based on the equity method.

Financial contributions exceeded budget mainly due to increased Water and Sewer activity contributions.

Subsidies and grants income includes the Mayors Taskforce for Jobs community recovery initiative (\$140,000), the New Zealand Libraries Partnership Programme (\$81,000), and Three Waters Stimulus funding (\$1,680,000) which were not included in the Annual Plan budget.

Fees and charges income exceeded the budget due to higher levels of camping revenue and increased income for building consents, with a reduction in budgeted building consent income following COVID.19 uncertainties.

Gain on changes in fair value of forestry assets exceeded the budget mainly due to increased log prices.

The Waimate Courthouse building has been recorded as vested to Council, with an associated value of \$307,000, which was not included in the Annual Plan budget.

Employment benefit expenses exceeded the Annual Plan budget as a result of externally funded positions and other costs in relation to the Department of Internal Affairs Stimulus funding, Mayors Taskforce for Jobs and New Zealand Libraries Partnership Programme initiatives. These were not included in the budget.

Depreciation expenses were below budget for the Water Supply activity due to the timing and delay of some capital works, and the Roding activity was below budget following asset revaluations from 1 July 2020 and the updated associated depreciation rates.

Finance costs were below budget due to positive cash reserves following reduced prior year capital spends, therefore no additional borrowings were required during 2020/21 as planned.

The Waste Management activity exceeded budgeted contractor costs (\$180,000) and waste to landfill charges (\$67,000).

There were only minor District Plan Review expenses incurred this year, with the budget for the 2019/20 and 2020/21 financial years to be carried forward.

Stimulus Fund operational costs were incurred for the sewer desludging project (\$680,000), hydraulic modelling (\$70,000), inflow and intake investigation (\$128,000) and general (\$21,000). These were not included in the budget.

32 Events After Balance Date

On 27 October 2021, the Local Government Minister announced that central government will proceed with the three waters service delivery reforms using a legislated “all in” approach. The three waters reform involves the creation of four statutory water services entities to be responsible for the service delivery and infrastructure from local authorities from 1 July 2024. There is still a number of uncertainties associated with the new three waters delivery model including the mechanism for how assets will be transferred to the newly established entities, and the control and governance of these entities. Notwithstanding the current uncertainty the announcement once legislated will mean Council is no longer responsible for the delivery and infrastructure of three water services from 1 July 2024. There has been no adjustment in these financial statements to reflect the expected future transfer of assets to the new water entity. It is expected central government will develop details around the mechanism for the transfer of the water assets and this will be completed prior to 1 July 2024. As further details are established this may require adjustments to Council’s three water assets either in respect of disclosure or measurement.

Council sold two vacant sections (Gorge Road) for \$820,000 in February 2022.

2020: In July 2020, the New Zealand Government announced an initial funding package of \$761m to provide a post COVID-19 stimulus to maintain and improve water networks infrastructure, and to support a three year programme of reform of local government water services delivery arrangements.

In August 2020, Council agreed to sign the Memorandum of Understanding. The Funding agreement was signed by the Chief Executive on 29 September 2020 and completed by the Department of Internal Affairs on 30 October 2020. The agreement will provide up to \$3.36m of funding to Council.

The subsequent Delivery Plan was approved and signed 12 November 2020. This Delivery Plan has a total spend of \$4.602m with \$1.242m to be funded by Council.

33 The effects of COVID-19 on the Waimate District

Due to the make-up of the Waimate community, with minimal reliance on international tourists and a high level of primary sector industry, the Waimate District has been less affected by COVID-19 than many other areas of New Zealand. Waimate District Council has continued to consider the impact of COVID-19 on both the Council and the District's economy.

The effect on our operations is reflected in these financial statements, and is based on the information available to the date these financial statements are authorised for issue. At this time, it is difficult to definitively determine the full ongoing effect of COVID-19 - some uncertainties remain. There could also be other matters that affect the Council in the future, of which we are not yet aware. To the extent possible, we have considered the likely impact of COVID-19 on areas such as our provisioning for doubtful debts. To date there has not been a significant impact on Council financial performance or position.

The District was fortunate that there were no lockdowns for us during the 2020/21 financial year – with no direct impact on Council's delivery of its services during this period.

Impacts on Financial Performance

There were a number of unplanned financial impacts as a result of COVID-19. The key impacts were:

- Council's rates increase for the 2020/21 financial year was based on an average of 4% - as opposed to the initial forecast of 7.7%, following Council's decision to reduce the rates increase in recognition of the uncertainties due to the pandemic.
- Rates penalties income exceeded the Annual Plan budget, with a reduction in budget due to COVID-19 uncertainties.
- Fees & Charges income exceeded the Annual Plan budget due to higher levels of camping revenue and increased income for building consents, with a reduction in budgeted building consent income following COVID-19 uncertainties.
- Council received funding from Central Government to create and support employment in the Waimate District, successfully receiving \$250,000 (spending \$140,000 and returning \$110,000) as part of the Mayors Taskforce for Jobs initiative, \$81,000 through the New Zealand Libraries Partnership Programme and \$1.68 million in stimulus project funding – none of which were included in the Annual Plan budget.

Asset Valuations

Forestry: The effects of COVID-19 on log prices has been incorporated into the valuation through log price assumptions and will be reviewed in future annual valuations.

Alpine Energy Shares: The EBITDA multiple used in the valuation of the subsidiaries was calculated based on data for comparable listed peers and transaction of companies operating in the same industry. Comparable company multiples have increased from prior year, however the multiples were not adjusted as the comparable companies were based in countries that had more exposure to the impact of Covid-19, that may have caused a distortion in these multiples. There was no significant impact on the resulting share revaluation due to COVID-19.

Land & Buildings: The most up to date market information available was used in the valuation process. There was no resulting valuation uncertainty in the valuer's assessment.

Impairment of tangible and intangible assets: Impairment assessments has been completed for tangible and intangible assets. The result of these assessments was not significantly different as if COVID-19 was not a factor.

Long Term Plan 2021-31

Prior to COVID-19, the 2020/21 rates were forecast to increase by 7.7%. In response to the pandemic and acknowledging the potential difficulty and pressures on families and businesses, Council opted to reduce the overall rates increase to 4%. While this provided some relief we needed to catch-up this \$377,700. This meant that the rates impact for 2021/22, or year 1 of the LTP, included the recovery of this loss of income to ensure the same levels of service could be provided in the future.

34 Breach of Statutory Deadline

Council was required under section 98(7)(a) of the Local Government Act 2002 to complete and adopt its Annual Report by 31 December 2021. This timeframe was not met because Audit New Zealand was unable to complete the audit within this timeframe due to an auditor shortage and the consequential effects of Covid-19, including lockdowns.

Cost of Service Variances for the year ended 30 June 2021

	Actual 30 June 2021 \$000	Annual Plan 30 June 2021 \$000	Variance 30 June 2021 \$000	Actual 30 June 2020 \$000
Community Facilities				
Camping	(79)	(161)	82	(70)
Cemeteries	12	-	12	13
Event Centre	10	(53)	64	52
Parks and Public Spaces	3	(165)	168	(66)
Property	248	(116)	363	(99)
Swimming Pool	(43)	(38)	(5)	(7)
Total Community Facilities	150	(534)	684	(179)
Community Services				
Community Support	(19)	(25)	6	(8)
Economic Development and Promotions	(53)	(101)	47	(14)
Emergency Management	11	3	9	
Library	24	-	24	32
Total Community Services	(37)	(123)	87	10
District Planning & Reg. Serv.				
Animal Management	(21)	(12)	(9)	(32)
Building Control	33	(70)	103	40
Environmental Services	25	(5)	30	3
Resource Management	48	(144)	192	73
Total District Planning & Reg. Serv.	86	(230)	316	85
Organisation and Governance				
Central Administration	233	(26)	259	347
Community Representation	(26)	(63)	37	(21)
Investments and Finance	266	(2)	268	(176)
Strategy	(115)	(108)	(8)	62
Total Organisation and Governance	358	(199)	557	213
Roading and Footpaths				
Roading and Footpaths	307	(6)	312	(477)
Water Supply				
Rural Water Supply	253	(273)	526	117
Urban Water Supply	451	(69)	519	12
Total Water Supply	704	(342)	1,045	130
Sewerage and Sewage				
Sewerage and Sewage	(26)	16	(43)	14
Waste Management				
Waste Management	(363)	(15)	(348)	(111)
Stormwater				
Stormwater Drainage	137	-	137	32
Total Surplus / (deficit)	1,315	(1,433)	2,748	(284)

Capital Expenditure for the year ended 30 June 2021

	<i>Replacement Level of Service Additional Demand</i>	REP LOS AD	Actual 30 June 2021 \$000	Annual Plan 30 June 2021 \$000	Actual 30 June 2020 \$000
Water Supply Group					
Cannington - Renewals		REP	-	5	-
Cannington - Drinking water compliance upgrade		LOS	123	-	-
Cannington - Upgrade reservoir and break tank SF*		LOS	9	-	-
Hook / Waituna - Renewals		REP	7	-	2
Hook / Waituna - Drinking water intake/plant compliance upgrade		LOS	15	251	-
Hook / Waituna - Simmons pump house panel and telemetry		LOS	-	-	15
Hook / Waituna - O'Donnells pump house panel and telemetry		REP	4	23	-
Hook / Waituna - Tekit pump house pump 2 renewal		LOS	-	-	2
Hook / Waituna - Garlands Road chlorine analyser (monitoring)		LOS	-	-	9
Hook Waituna - Upgrade reservoir SF*		LOS	19	-	-
Lower Waihao - Renewals		REP	2	5	9
Lower Waihao - Drinking water intake/plant compliance upgrade		LOS	15	921	28
Lower Waihao - Lower Waihao reservoir telemetry renewal		REP	-	-	9
Lower Waihao - Old Ferry Rd 150mm AC renewal		REP	43	43	2
Lower Waihao - Upgrade reservoir SF*		LOS	36	-	-
Otaio / Makikihi - Renewals		REP	-	-	3
Otaio / Makikihi - New bore redundancy		LOS	-	-	4
Otaio / Makikihi - Wilton - 2500m 80mm PVC + 400m 32 OD		REP	-	29	50
Otaio / Makikihi - Tavistock Bore treatment filter & UV		LOS	48	-	23
Otaio / Makikihi - Upgrade break tanks SF*		LOS	4	-	-
Waihaorunga - Renewals		REP	5	-	-
Waihaorunga - Drink water intake/plant compliance upgrade		LOS	71	527	4
Waihaorunga - Upgrade reservoir SF*		LOS	4	-	-
Waikakahi - Renewals		REP	3	5	9
Waikakahi - Drinking water intake/plant compliance upgrade		LOS	-	1,474	1
Waikakahi - Upgrade reservoir and break tank SF*		LOS	43	-	-
Downlands - Various renewals		REP	1,067	-	201
Urban Water - Rising main renewals		LOS	11	-	-
Urban Water - Lateral renewals		LOS	22	63	59
Urban Water - AC water main renewals		LOS	65	116	225
Urban Water - CI water main renewals		LOS	218	168	292
Urban Water - Manchester Road bore replacement		REP	-	-	93
Urban Water - Manchesters Road treatment filter & UV		LOS	-	-	434
Urban Water - Timaru Road Plant treatment filter & UV		REP	257	-	33
Urban Water - Waimate reservoir chlorine analyser		LOS	-	-	11
Urban Water - Waimate reservoir wash down pump		REP	-	4	-
Urban Water - Waimate reservoir 240V switch board		REP	1	-	-
Urban Water - Water meters SF*		LOS	413	-	-
<i>* Project partially / fully funded from Stimulus Fund income</i>			2,506	3,634	1,520
Waste Management Group					
Waste Management - Wheelie bin replacements		REP	8	3	6
Waste Management - Refuse and recycling bins		REP	432	-	-
Waste Management - Miscellaneous capital		REP	7	-	-
Waste Management - Portacom building		LOS	-	-	13
Waste Management - Weighbridge		LOS	45	120	-
Waste Management - Compactor		LOS	54	-	84
			546	123	104

Capital Expenditure for the year ended 30 June 2021

	Replacement Level of Service Additional Demand	REP LOS AD	Actual 30 June 2021 \$000	Annual Plan 30 June 2021 \$000	Actual 30 June 2020 \$000
Stormwater Group					
Stormwater - Various renewals		REP	4	-	-
Stormwater - Consent & Management Plan		LOS	13	-	3
Stormwater - Weather Station		REP	7	-	-
Stormwater - Queen Street upgrade		LOS	19	-	14
Stormwater - CCTV Assessment of Mains		REP	-	5	-
Stormwater - Queen Street upgrade SF*		LOS	131	-	-
<i>* Project partially / fully funded from Stimulus Fund income</i>			173	5	17
Sewerage Group					
Sewer - Waimate Urban renewals		REP	392	306	89
Sewer - Edward Street upgrade (Renewal)		LOS	-	-	14
Sewer - Smoke Testing Equipment		LOS	-	-	4
Sewer - WWTP Electric Winch for sewer pumps		REP	1	2	-
Sewer - WWTP Submersible Pump 1 renewal		REP	-	21	-
Sewer - Pond Bypass Valves renewal		REP	-	13	-
Sewer - Disposal Field Border Dyke maintenance		REP	-	-	2
Sewer - Te Kiteroa Line		AD	4	-	-
Sewer - Queen Street upgrade SF*		LOS	49	-	-
<i>* Project partially / fully funded from Stimulus Fund income</i>			446	342	109
Roading and Footpaths Group					
Roading - Resealing		REP	1,162	1,306	1,236
Roading - Drainage construction		REP	236	229	251
Roading - Culvert replacement		REP	98	136	76
Roading - Kerb and channel renewal		REP	246	178	6
Roading - Concrete ford renewal		REP	7	47	54
Roading - Pavement rehabilitation		REP	476	315	244
Roading - Structures component replacements		REP	219	158	93
Roading - Sign renewal		REP	63	61	80
Roading - Minor improvements		LOS	154	350	162
Roading - Bridge renewal		LOS	65	-	-
Roading - Footpath renewal		REP	165	157	186
Roading - Minor improvements (non-sub)		LOS	30	26	-
Roading - Seal extensions		LOS	45	52	17
Roading - Development		LOS	-	35	15
Roading - Lighting renewal		LOS	228	-	-
			3,196	3,050	2,420
Organisation and Governance Group					
Investment - Gorge Road premises		LOS	5	-	473
Investment Property - Furniture and fittings		LOS	1	-	37
Forestry - Planting		REP	20	-	-
Governance - Phone replacements		REP	1	-	1
Governance - Oven		REP	2	3	-
Chief Executive - Phone replacements		REP	2	-	-
Corporate Services - Vehicle replacement (pool cars x 2)		REP	71	-	-
Corporate Services - Cleaners vehicle		LOS	-	-	39
Corporate Services - Magiq upgrades		REP	-	30	-

Capital Expenditure for the year ended 30 June 2021

	<i>Replacement Level of Service Additional Demand</i>	REP LOS AD	Actual 30 June 2021 \$000	Annual Plan 30 June 2021 \$000	Actual 30 June 2020 \$000
Corporate Services - General equipment		REP	11	16	16
Corporate Services - Community CCTV		REP	12	-	-
Corporate Services - Computers / hardware		REP	14	16	12
Corporate Services - Telephone/PABX upgrade		REP	-	-	7
Corporate Services - UPS		REP	-	-	1
Corporate Services - Network switches x 5		LOS	2	-	4
Corporate Services - Workstations x 6		REP	-	-	8
Corporate Services - Firewall		REP	3	-	-
Regulatory Group - Office equipment		REP	-	-	1
Utilities - Sundry plant and equipment		REP	4	5	2
Utilities - Digger / excavator replacement		REP	46	45	-
Utilities - Data loggers		REP	-	-	6
Utilities - Vehicle replacement		REP	-	33	-
Utilities - Vehicle replacement		REP	-	-	47
Roading - Vehicle replacement		REP	-	-	36
Roading - Office equipment		REP	-	5	-
Asset Management - SCADA		REP	-	4	-
Parks - Plant and machinery		REP	1	8	-
Parks - Walker mower replacement		REP	-	-	49
Parks - Tilt trailer		REP	7	-	-
Parks Unit - Wood chipper		REP	-	-	30
Parks - Gator vehicle		REP	12	20	-
Asset Manager - Office equipment		REP	-	-	1
			215	185	771
District Planning and Regulatory Services Group					
Animal Management - Vehicle replacement		REP	1	-	39
Animal Management - Garmin safety device		LOS	-	-	1
Building Control - General equipment		REP	-	-	2
Building Control - Online building consents software		LOS	-	-	16
			1	-	58
Community Services Group					
Library - Furniture and equipment		REP	10	-	-
Library - Books		REP	43	63	56
Library Software - Self service and item security		LOS	-	-	21
			53	63	77
Community Facilities Group					
Waimate Lakes Camping - Landscaping, fencing and plantings		LOS	33	25	-
Waimate Lakes Camping - Concrete pad for refuse shelters		REP	-	10	-
Waimate Lakes Camping - Terraflake toilet floors		LOS	-	30	-
Waimate Lakes Camping - Pipe renewals		REP	21	10	2
Waimate Lakes Camping - Chlorine dosing Te Aka & Waitangi		LOS	27	31	48
Waimate Lakes Camping - Furniture and equipment		REP	3	-	2
Victoria Park Camping - Driveway reseal		REP	14	8	-
Victoria Park Camping - Driveway reseal (Tennant St Cabins)		REP	22	-	-
Victoria Park Camping - Terraflake shower floor		LOS	-	14	-
Victoria Park Camping - Furniture and fittings		REP	7	6	5

Capital Expenditure for the year ended 30 June 2021

	<i>Replacement Level of Service Additional Demand</i>	REP LOS AD	Actual 30 June 2021 \$000	Annual Plan 30 June 2021 \$000	Actual 30 June 2020 \$000
Knottingley Park Camping - Terraflake shower floor		LOS	9	20	-
St Andrews Camping - Terraflake shower and toilet floors		LOS	-	7	-
Cemetery - Large concrete storage bins		REP	4	-	-
Cemetery - Rubbish bins and seating		LOS	6	8	-
Event Centre - Landscaping		REP	6	-	-
Event Centre - Community Vehicle Trust garage		LOS	-	-	176
Event Centre - Sound system		LOS	-	-	34
Event Centre - Furniture and equipment		LOS	-	-	9
Morven Reserve - Fencing		REP	-	-	4
Victoria Park - Pavilion upgrade		REP	-	-	131
Victoria Park - Sundry plant and equipment		REP	1	7	6
Victoria Park - Irrigation system		REP	8	-	-
Victoria Park - Alarm system		REP	-	-	3
Victoria Park - Bench seats		REP	-	-	16
Knottingley Park - Reseal driveway		REP	24	-	-
Knottingley Park - Replace culvert and small bridge		REP	-	-	13
Knottingley Park - Playground matting		LOS	-	-	61
Knottingley Park - Picnic tables, seating and rubbish bins		REP	-	-	14
Property - Roller door		REP	5	-	-
Property - Theatre pergola and roof partial renewal		REP	19	-	-
Property - Tennant Street dwelling partial roof renewal		REP	4	-	-
Property - Tennant Street dwelling painting		REP	-	9	-
Local Govt Centre - LGC and Library internal refurbishment		LOS	212	-	-
Local Govt Centre - Longrun iron roof		LOS	111	-	-
Local Govt Centre - Library / LGC extension scoping and plan		LOS	14	100	23
Local Govt Centre - Furniture and fittings		REP	7	5	-
Local Govt Centre - Heatpumps		REP	28	-	-
Local Govt Centre - Refurbishment furniture		REP	72	-	-
Community Housing - Hot water cylinders and other fittings		REP	41	10	3
Community Housing - Heatpumps		LOS	6	8	6
Public Toilets - Whitehorse area toilets		LOS	108	-	-
Swimming Pool - Concrete pad		REP	1	-	-
Swimming pool - Replace heating system		REP	-	-	97
Swimming Pool - Replace center channel water outlet		REP	-	-	14
Swimming Pool - Shade sails		REP	14	20	-
Swimming Pool - General plant and equipment		REP	13	-	-
Swimming Pool - Alarm system		REP	-	-	3
Swimming Pool - Furniture and fittings		REP	-	-	2
			838	330	673
Total Capital Expenditure			7,973	7,732	5,748

Statement of Internal Borrowings by Group for the year ended 30 June 2021

Internal Borrowings	Actual 30 June 2021 \$000	Annual Plan 30 June 2021 \$000	Actual 30 June 2020 \$000
Water Supply Group			
Opening borrowings	(2,812)	(2,662)	(2,052)
Additional drawdown	(300)	(6,900)	(800)
Repayments	40	440	40
Closing borrowings	(3,072)	(9,122)	(2,812)
Waste Management Group			
Opening borrowings	(527)	(527)	(549)
Additional drawdown	(432)	-	-
Repayments	22	22	22
Closing borrowings	(937)	(505)	(527)
Stormwater Group			
Opening borrowings	(330)	(420)	(350)
Additional drawdown	-	-	-
Repayments	20	20	20
Closing borrowings	(310)	(400)	(330)
Sewerage Group			
Opening borrowings	(933)	(934)	(972)
Additional drawdown	-	-	-
Repayments	38	38	38
Closing borrowings	(895)	(896)	(933)
Roading and Footpaths Group			
Opening borrowings	(338)	(318)	(358)
Additional drawdown	-	(197)	-
Repayments	20	20	20
Closing borrowings	(318)	(496)	(338)
Organisation and Governance Group	-	-	-
District Planning and Regulatory Services Group	-	-	-
Community Services Group	-	-	-
Community Facilities Group			
Opening borrowings	(2,595)	(2,595)	(2,666)
Additional drawdown	-	-	-
Repayments	71	71	71
Closing borrowings	(2,524)	(2,524)	(2,595)
Total Internal Borrowings	(8,057)	(13,943)	(7,536)

Statement of Internal Interest by Group for the year ended 30 June 2021

	Actual 30 June 2021 \$000	Annual Plan 30 June 2021 \$000	Actual 30 June 2020 \$000
Internal Interest Revenue			
Water Supply Group	43	21	71
Waste Management Group	13	16	26
Stormwater Group	5	5	8
Sewerage Group	27	17	40
Roading and Footpaths Group	-	-	-
Organisation and Governance Group - Other internal interest	97	156	149
Organisation and Governance Group - Interest on internal borrowings	301	318	319
District Planning and Regulatory Services Group	21	16	34
Community Services Group	25	10	33
Community Facilities Group	115	105	179
Total Internal Interest Revenue	648	662	858
Internal Interest Expenditure			
Water Supply Group - Other internal interest	18	112	22
Water Supply Group - Interest on internal borrowings	112	121	103
Waste Management Group - Interest on internal borrowings	25	21	27
Stormwater Group - Other internal interest	5	12	6
Stormwater Group - Interest on internal borrowings	13	14	18
Sewerage Group - Interest on internal borrowings	37	37	49
Roading and Footpaths Group - Other internal interest	19	30	34
Roading and Footpaths Group - Interest on internal borrowings	14	21	18
Organisation and Governance Group - Other internal interest	243	117	415
District Planning and Regulatory Services Group - Other internal interest	4	7	6
Community Services Group - Other internal interest	8	8	10
Community Facilities Group - Other internal interest	47	59	46
Community Facilities Group - Interest on internal borrowings	104	104	105
Total Internal Interest Expenditure	648	662	858

ACTIVITIES

WATER SUPPLY GROUP

WHAT WE DO:

The Water Supply Group includes the following activities provided by Council:

- **Urban Water Supply**

Council provides a regular supply of potable water to the designated urban area and the fringe rural areas of Waimate (population 3,000 approx) to serve drinking, commercial and fire protection purposes. Two ground water bores at Timaru Road and Manchester Road supply the urban network via a reservoir at Mill Road. Council monitors water quality, and plans for future water supply needs.

- **Rural Water Supply**

The Waimate District Council operates six rural water schemes (Cannington/Motukaika, Lower Waihao, Otaio/Makikihi, Waihaorunga, Waikakahi, Hook/Waituna) and in addition, incorporated societies run Hakataramea and Cattle Creek (Upper Waihao), with Downlands being supplied and administered by Timaru District Council, the share held by Waimate District Council. Some schemes do not currently comply with NZ Drinking Water Standards 2005 (Revised 2018).

The Water Supply Group provides water to approximately 3,160 households, businesses and properties throughout the district. We aim to provide water continuously.

WHY WE PROVIDE IT:

Council is required by statute to provide potable water to the residents of Waimate (ie Health Act, Local Government Act 2002). The supply of a reliable and cost-effective water service contributes to the health of the community as well as serving a fire-fighting capability. Council must meet rising demand from residential and industrial growth.

The Local Government Act places responsibility with the Council to supply a safe, regular and efficient potable supply of water to the consumers within the district.

COMMUNITY OUTCOMES AND RELATED WELLBEINGS

Community outcomes describe how Waimate District Council aims to achieve meeting the current and future needs of our communities.

The Local Government (Community Well-being) Amendment Act which was passed 30 April 2019 has resulted in a change in the purpose of local government, which is to promote community well-being.

This means that we, as local authorities, are responsible for improving the social, economic, environmental and cultural well-being of our communities.

ACTIVITY	RELATED WELLBEINGS	COMMUNITY OUTCOMES
Urban and Rural Water	Social Economic Environmental	Thriving Community <ul style="list-style-type: none"> • A district that provides infrastructure for economic activity • A district that encourages development Safe and Healthy People <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
There is an economic cost to the community to treat drinking water to meet the legislative requirements.	Council is actively lobbying Central Government for funding to comply with Drinking Water Standards.
Without good management there is a risk that natural water sources are inappropriately depleted.	Water is a consented activity. Council are mindful to manage wisely our current water allocation.

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Provide safe drinking water

How we do it	<ul style="list-style-type: none"> • Manage and monitor all water supplies under requirement of Drinking Water Standards • Monitor ongoing regulatory change for water supply activities • Implement Water Safety Plans for drinking water schemes 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Extent of compliance with Drinking Water Standards (Part 4) - Bacterial Compliance (M) Target: Bacterial compliance all schemes	Waimate: Timaru Road = Yes Waimate: Manchesters Bore = Yes Otaio/Makikihi: Tavistock = Yes Hook/Waituna = Yes Lower Waihao = Yes Waikakahi = No E.Coli Transgression in the distribution zone Waihaorunga: Main = Yes Waihaorunga: Tavendales = Yes Cannington/Motukaika = No	Partially achieved ¹ (2019/20: Partially achieved)
	Extent of compliance with Drinking Water Standards (Part 5) - Protozoal Compliance (M) Target: Protozoal compliance all schemes	Waimate: Timaru Road = Yes Waimate: Manchesters Bore = No Otaio/Makikihi: Tavistock = No Hook/Waituna = No Lower Waihao = No Waikakahi = No Waihaorunga: Main = No Waihaorunga: Tavendales = No Cannington/Motukaika = No	Not achieved (2019/20: Not achieved)

2. Provide a continuous, appropriate and safe water system throughout the District with excellent customer service

How we do it:	<ul style="list-style-type: none"> • Manage and monitor all water supplies • Respond to complaints about water appearance, taste and smell • Provide a customer service request system 24 hours a day, 7 days a week • Investigate and resolve water supply services complaints • Maintain water supply schemes and respond to service failures or faults 			
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result		Achievement 2020/21
	<p>Total number of justified complaints received about:</p> <p>1.drinking water clarity</p> <p>2.drinking water taste</p> <p>3.drinking water odour</p> <p>4.drinking water pressure or flow</p> <p>5.continuity of supply</p> <p>6.Council's response to these issues</p> <p>Target: Urban < 10 justified complaints per 1,000 connections</p> <p>Target: Rural < 40 justified complaints per 1,000 connections</p>	<p>Urban</p> <p>Total number of justified complaints was 5 over 1,956 connections.</p> <p>0</p> <p>0</p> <p>0</p> <p>1</p> <p>4</p> <p>0</p> <p>Number of justified complaints per 1,000 connections = 2.6</p>	<p>Rural</p> <p>Total number of justified complaints was 50 over 1,267 connections.</p> <p>2</p> <p>3</p> <p>1</p> <p>23</p> <p>21</p> <p>0</p> <p>Number of justified complaints per 1,000 connections = 39.5</p>	<p>Urban Water: Achieved (2019/20: Achieved)</p> <p>Rural Water: Achieved (2019/20: Achieved)</p>
	<p>Total number of complaints received about:(M)</p> <p>1.drinking water clarity</p> <p>2.drinking water taste</p> <p>3.drinking water odour</p> <p>4.drinking water pressure or flow</p> <p>5.continuity of supply</p> <p>6.Council's response to these issues</p> <p>Target has been set in the LTP 2021-31</p>	<p>Urban</p> <p>Total number of complaints was 13 over 1,956 connections.</p> <p>2</p> <p>1</p> <p>2</p> <p>3</p> <p>5</p> <p>0</p> <p>Number of complaints per 1,000 connections = 6.6</p>	<p>Rural</p> <p>Total number of complaints was 74 over 1,267 connections.</p> <p>3</p> <p>3</p> <p>4</p> <p>29</p> <p>35</p> <p>0</p> <p>Number of complaints per 1,000 connections = 58.4</p>	<p>No result as no target was set</p>

How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Median attendance and resolution times for urgent and non-urgent call-outs for water supply faults or unplanned interruptions to the networked reticulation system* 2 (M) Attendance to urgent call-out < 1 hour Resolution for urgent call-out < 24 hours Attendance to non-urgent call-out < 24 hours Resolution for non-urgent call-out = 72 hours	Median attendance to urgent call-out = 0.28 (h:m) Median resolution to urgent call-out = 3.06 (h:m) Median attendance to non urgent call-out = 13.29 (h:m) Median resolution to non-urgent call out = 20.14 (h:m)	Achieved (2019/20: Achieved) Achieved (2019/20: Achieved) Achieved (2019/20: Achieved) Achieved (2019/20: Achieved)
	Percentage of residents satisfied with water supply services Target: > 85% satisfied or very satisfied residents	Percentage of residents satisfied with water supply = 77%	Not achieved (2019/20: Not measured)

* Attendance: from the time Council receives notification to the time that service personnel reach site.

Resolution: from the time Council receives notification to the time that service personnel confirm resolution of the fault or interruption.

'Urgent' attendance and resolution time: urgent performance measures require 1 hour attendance, 24 hours resolution for loss of supply of drinking water. Council has 4 hours attendance, 48 hours resolution for loss of drinking water supply in the rural areas for practical reasons, due to geospatial distance and 96 hours onsite storage policy. The rural consumers of the Waimate District are not at risk of having no drinking water because of the greater attendance and resolution times, as they are required to have 96 hours onsite storage.

3. Provide reliable, efficient and well planned water infrastructure and services that meets the needs of the community

How we do it:	<ul style="list-style-type: none"> • Monitor demand on all water supply schemes • Manage growth of network • Provide water supply for domestic, commercial, fire-fighting, rural and industrial purposes • Monitor condition and performance of water supply reticulation and assets and analyse data to predict asset failure/identify priority improvements required • Complete capital expenditure programme associated with developing the network • Minimise the disruptions to water supplies • Provide a restricted supply of water to customers on rural water schemes • Implement leak detection and reduction programme 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	The average consumption of drinking water per day per resident within the Waimate District (M) Target: Average normal demand < 840 litres per day	Average normal demand litres per day = 455.1	Achieved (2019/20: Achieved)
	Percentage of real water loss from Council's network reticulation systems (M) Target: < 35% real water loss.	Real water loss = 9.4% Estimated Assumed Water Loss litre per second, based on Minimum Night Flow methodology (litres per second) = 1.5 litres Estimated Assumed Water Loss per connection per day, based on Minimum Night Flow methodology (litres per day per connection) = 65.5 litres	Achieved ³ (2019/20: Achieved)
	The number of unprogrammed maintenance interruptions to the urban network Target: Unprogrammed maintenance interruptions <5	Unprogrammed maintenance interruptions = 0	Achieved (2019/20: Achieved)
The number of unprogrammed maintenance interruptions to the rural network Target: Unprogrammed maintenance interruptions <50	Unprogrammed maintenance interruptions = 0 Note: Council Rural Water Scheme policy requires consumers to have 96 hours (4 days) storage. Therefore any interruption is minimised or a non-event.	Achieved (2019/20: Achieved)	

Note:

Targets provided for each measure are the same for both the current year and the prior year.

Justified = A fault, complaint, or issue that occurred in, or caused by the water supply network or assets.

Unjustified = A fault, complaint or issue that occurred in private plumbing or property that is not related to the supply of water from the network or assets.

PERFORMANCE MEASURE DETAILS

¹ Compliance (bacterial and protozoal) with drinking-water standards: This measure is only partially achieved as a number of the plants are yet to be upgraded to meet the bacteria and protozoal compliance criteria required by the drinking water standards. The following plants are to be upgraded:

- Hook/Waituna: An ultra-filtration membrane has been trialed at the plant with good results. Contract awarded for upgrade in 2021/22.
- Lower Waihao: Drinking Water Standards upgrades to be completed in 2020/21 year. The scheme has an active Water Safety Plan. Contract awarded.
- Waimate: Manchester Bore and Plant has been upgraded to meet Drinking Water Standards, and currently demonstrating preliminary compliance requirements (as per DWSNZ 2005 [Revised 2018]) i.e. UVT sampling etc., to meet Drinking Water Standards. Timaru Road Bore Treatment Plant upgrade is in process with addition of a UV reactor, and planned to be completed end of 2021.
- Otaio-Makikihi: The installation of a UV reactor has been completed for Tavistock Bore.

Note: Bore Security will now not be sought for Manchesters Bore, Timaru Road or Tavistock Bore, because as method of compliance it does not demonstrate sufficient evidence that the water is safe from any bore. Therefore the Waimate District Council has chosen to use barriers instead.

Other Rural Water scheme plants are planned to be upgraded to meet the Drinking Water Standards, however there are continuing reviews of the present New Zealand drinking water standards, legislation and 3 Waters industry, and therefore compliance upgrade options for water supplies are still being reviewed. Because of these reviews and potential changes and options, the planned upgrades for Rural Water schemes have been put on hold to a later date. This has been in agreement with Drinking Water Assessor, on the condition of increased remote monitoring via telemetry and control, which has been installed. The remaining plants to be upgraded to meet compliance are:

- Cannington-Motukaika: Cannington Intake
- Waihaorunga: Waihaorunga Main
- Waihaorunga: Tavendales
- Waikakahi: Waikakahi Intake

² This performance measure does not align with the 2018-28 Long Term Plan performance measure. The results provided are for both urban and rural network supplies.

³ Real Water Loss: At present Council only has meters at the Timaru Road and Manchesters Road plants and no zone or points of supply meters. Therefore we are unable to measure true water usage in Waimate and have to rely on an assumed water loss calculation for this reporting, minimum night flow methodology has been used. The reported results do not include the rural network, as the supply is not metered.

Water Supply Group

Funding Impact Statement

for the year ended 30 June 2021

	LTP 30 June 2020 \$000	LTP 30 June 2021 \$000	Actual 30 June 2021 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	\$ 1	\$ 1	\$ 1
Targeted rates	2,351	2,554	2,492
Subsidies and grants for operating purposes	-	-	50
Fees and charges	20	20	29
Interest and dividends from investments	19	12	13
Internal charges and overheads recovered	49	-	123
Local authority fuel tax, fines, infringements fees, and other receipts	55	56	140
Total operating funding	2,495	2,643	2,850
Applications of operating funding			
Payments to staff and suppliers	1,077	1,103	1,282
Finance costs	60	92	-
Internal charges and overheads applied	846	982	796
Other operating funding applications	-	-	-
Total application of operating funding	1,983	2,177	2,078
Surplus / (deficit) of operating funding	512	467	772
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	515
Development and financial contributions	22	23	98
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	22	23	614
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	3,399	2,968	1,116
Capital expenditure - to replace existing assets	385	415	1,390
Increase/(decrease) in reserves	(3,249)	(2,894)	(1,120)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	534	489	1,385
Surplus/(deficit) of Capital Funding	(512)	(467)	(772)
Funding balance	-	-	-

Significant variations from Long Term Plan 2018-28

Targeted rates income reduced from the LTP budget due to the COVID.19 pandemic, where Council agreed to reduce the overall rates increase for the 2020/21 Annual Plan to 4.0% from the previously proposed increase of 7.7% in recognition of the uncertainties due to the pandemic.

Internal charges and overheads recovered and applied are favourable to the LTP, following deferral of some capital spends which resulted in reserves in a better position than anticipated at LTP.

Payments to staff and suppliers increased from the LTP budget due to the Stimulus Funding operational projects.

Subsidies and grants for operating and capital expenditure includes the Three Waters Stimulus Fund income which was not included in the LTP budget.

Capital expenditure reduced from the LTP budget due to the deferral of some water supply NZ Drinking Water Standards upgrade projects.

POINTS OF INTEREST

DRINKING WATER

Council continues its asset renewal of ageing water main programme. The benefits of this programme has not just been the improvement of reliability of the network, but a major reduction in real water loss from the network. At the end of 2020/21, the real water loss was down to 9.4%, compared with 14.3% at the end of 2019/20 and 42% at the completion of 2018/19.

THREE WATERS REFORM PROGRAMME

Please refer to A Year in Review (page 13) for details on the Three Waters Reform Programme.

WASTE MANAGEMENT GROUP

WHAT WE DO:

Provide a range of refuse collection and disposal services for urban and rural areas of Waimate District for homes and businesses.

Provide a range of recycling services for urban and rural areas of Waimate District for homes and businesses.

Operate a resource recovery park to process and sell recyclable materials and to transfer residual waste to landfill in Timaru District.

Provide education regarding recycling and waste reduction.

WHY WE PROVIDE IT:

Waste Management is necessary for the health and wellbeing of the community and environment. It supports business activity and should encourage waste minimisation across all sectors ensuring compliance with the provisions and directions of the Waste Minimisation Act 2008. Council has a statutory requirement to ensure adequate waste services are provided.

COMMUNITY OUTCOMES AND RELATED WELLBEINGS

Community outcomes describe how Waimate District Council aims to achieve meeting the current and future needs of our communities.

The Local Government (Community Well-being) Amendment Act which was passed 30 April 2019 has resulted in a change in the purpose of local government, which is to promote community well-being.

This means that we, as local authorities, are responsible for improving the social, economic, environmental and cultural well-being of our communities.

ACTIVITY	RELATED WELLBEINGS	COMMUNITY OUTCOMES
Waste management	Social Environmental	<p>Safe and Healthy People</p> <ul style="list-style-type: none"> A place where people are safe in their homes, work and public spaces Our services, infrastructure and environment enhance quality of life <p>Sustainable District and Environment</p> <ul style="list-style-type: none"> We value the natural environment, biodiversity, and landscapes

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
There is an economic cost of providing this service for our community. If Council reduces or stops the collection service for waste and recycling then it may be to the detriment of the environment.	<p>Council continue to seek improvements to the collection services.</p> <p>A new multi-bin service was introduced on 1 July 2021.</p>

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Convenient and accessible waste management services

How we do it	<ul style="list-style-type: none"> • Provide a range of refuse collection and disposal services for urban and rural areas for households and businesses • Manage and maintain all aspects of the solid waste operation including a competitive tender process and management of solid waste contract • Provision of customer service request system 24 hours a day, 7 days a week • Provide solid waste facilities according to set hours of opening 		
How we measure performance	Performance Measure	Result	Achievement 2020/21
	Resident satisfaction with waste management services Target: > 85% satisfied or very satisfied residents	Resident satisfaction with waste management services = 68%	Not achieved (2019/20: Not measured)
	Council provides access to kerbside refuse collection Target: 67% of the district's properties	Percentage of district's properties Council provides access to kerbside refuse collection = 72%	Achieved (2019/20: Achieved)
	Council provides access to kerbside recycling collection services Target: 45% of the district's properties	Percentage of district's properties Council provides access to kerbside recycling collection = 50%	Achieved (2019/20: Achieved)
Council provides rural recycling drop-off points Target: At least 6	Number of Council provided rural recycling drop-off points = 8	Achieved (2019/20: Achieved)	

2. Council manages the waste management services wisely

How we do it:	<ul style="list-style-type: none"> • Manages solid waste facilities under the conditions of the resource consent • Apply for renewal of solid waste consents as required • Monitor ongoing regulatory change for solid waste activities • Waste is diverted from the landfill to the resource recovery park 		
How we measure performance	Performance Measure	Result	Achievement 2020/21
	Compliance with resource consent conditions Target: Full compliance	Overall consents = 9 Complies = 9 Non-compliance no action required = 0 Non-compliance action required = 0 Note: Annual compliance monitoring reports were issued by ECan on 18/08/2020.	Achieved (2019/20: Not achieved)
	Reduce the percentage of residual waste to landfill Target: <49%	Residual waste = 59%	Not achieved (2019/20: Not achieved)

3. Public information and programmes promote waste minimisation and appropriate sorting of waste

How we do it:	<ul style="list-style-type: none"> • Provide opportunities for the public, community organisations and businesses to learn about waste minimisation, including talks, tours, business support and event support • Provide and disseminate written educational material to promote services available, waste minimisation and appropriate sorting of waste • Conduct audits of kerbside collection for appropriate recycling • Promote waste minimisation programmes • Zero Waste programme 		
How we measure performance	Performance Measure	Result	Achievement 2020/21
	<p>Waste minimisation information and education programmes are provided in a range of formats</p> <p>Target: Two programmes annually</p>	<p>Programmes = 5</p> <p>Council provided information (pamphlets) on request, to non-compliers and with new bin allocations.</p> <p>Community education programmes provided by Metallic Sweeping Limited included a waste talk to a group of 26 senior citizens on 11 August 2020.</p> <p>Before commencing the new waste management contract on 1 July 2021 the following programmes were undertaken:</p> <ul style="list-style-type: none"> • Kerbside rubbish and recycling information brochures distributed to communities with the new bins • A rubbish and recycling app (Waimate Bins) was developed and made available to the public • Radio advertising education campaign • Some household visits to educate and raise awareness of the new waste management services • Kerbside bin collection calendar, videos and all new service related information available on Council's website. 	<p>Achieved</p> <p>(2019/20: Achieved)</p>

Note:

Targets provided for each measure are the same for both the current year and the prior year.

Waste Management Group Funding Impact Statement for the year ended 30 June 2021

	LTP 30 June 2020 \$000	LTP 30 June 2021 \$000	Actual 30 June 2021 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	\$ -	\$ -	\$ -
Targeted rates	1,043	1,121	1,101
Subsidies and grants for operating purposes	33	33	28
Fees and charges	114	116	132
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	32	32	13
Local authority fuel tax, fines, infringements fees, and other receipts	-	-	4
Total operating funding	1,222	1,302	1,276
Applications of operating funding			
Payments to staff and suppliers	890	908	1,235
Finance costs	-	-	-
Internal charges and overheads applied	294	300	292
Other operating funding applications	-	-	-
Total application of operating funding	1,184	1,208	1,527
Surplus / (deficit) of operating funding	37	94	(251)
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 capital funding	-	-	-
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	4	239	99
Capital expenditure - to replace existing assets	3	3	447
Increase/(decrease) in reserves	30	(148)	(797)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	37	94	(251)
Surplus/(deficit) of Capital Funding	(37)	(94)	251
Funding balance	-	-	-

Significant variations from Long Term Plan 2018-28

Payments to staff and suppliers increased from the LTP budget due to increased contract costs for waste contractor costs and waste to landfill charges.

Capital expenditure LTP budget for 2021 includes the compactor (\$119,000) and weighbridge (\$120,000). The total capital cost for the compactor was \$180,000 (Actual 2021 \$54,000 : Actual 2020 \$126,000), and the weighbridge costs to 30 June 2021 are \$45,000 with the project still in progress.

Capital expenditure Actual 2021 includes the purchase of refuse and recycling bins (\$432,000) at the commencement of the new Refuse contract, which was not allowed for in the LTP.

POINTS OF INTEREST

2020/21 was the last contractual year for Metallic Sweeping (1998) Ltd collecting refuse, recycling and managing the Resource Recovery Park for the Waimate District Council. Metallic Sweeping commenced the waste management service in November 2009, on a five-year term. The contract was rolled over for an additional five years in November 2014, and again extended for two years in 2019 through to the end of June 2021.

During the year, work took place on securing the new 15-year joint (Waimate, Timaru and Mackenzie) waste management contract with EnviroWaste commencing 1 July 2021. The new multi-bin service aims to improve recycling and reduce refuse to landfill by providing the community the ability to recycle organics, mixed recycling of paper, plastics, tins, cardboard and a separate bin for mixed glass.

STORMWATER GROUP

WHAT WE DO:

Council provides stormwater drainage systems for the removal of surface water following rainfall events.

WHY WE PROVIDE IT:

Stormwater collection and disposal enable the roading network to function, protecting people and property, minimising the effects on the environment.

COMMUNITY OUTCOMES AND RELATED WELLBEINGS

Community outcomes describe how Waimate District Council aims to achieve meeting the current and future needs of our communities.

The Local Government (Community Well-being) Amendment Act which was passed 30 April 2019 has resulted in a change in the purpose of local government, which is to promote community well-being.

This means that we, as local authorities, are responsible for improving the social, economic, environmental and cultural well-being of our communities.

ACTIVITY	RELATED WELLBEINGS	COMMUNITY OUTCOMES
Stormwater	Social Economic Environmental	<p>Thriving Community</p> <ul style="list-style-type: none"> • A District that provides infrastructure for economic activity <p>Safe and Healthy People</p> <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading "Why we provide it", and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
Absence of an adequate stormwater system can have severe economic effects for our community	Systems designed to a certain capacity based on ability to pay
Potential increased rainfall events due to climate change puts pressure on the stormwater system	Council have increased the budget to make improvements to the stormwater system

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Maintain reliable stormwater network services

How we do it	<ul style="list-style-type: none"> • Maintain stormwater scheme networks and respond to service failures • Develop and implement system for recording flooding events • Manage growth of network • Monitor demand on all stormwater schemes • Collection and disposal of stormwater via stormwater schemes • Monitor condition and performance of stormwater reticulation and assets • Complete capital expenditure programme associated with improving and developing the network 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Number of flooding events that occur in our district (M) Each flooding event, number of habitable floors affected in the district (M). Expressed per 1,000 properties connected to the Council's stormwater system Target: <1 per 1,000 properties	Number of habitable floors affected per 1,000 properties = 0.6 The recent flooding of the Waimate District Council Building on Queen Street Connections = 1,769 Complaints received = 1	Achieved (2019/20: Achieved)
	Continuous access to the service is provided with no blockages to the pipework measured by complaints Target: Nil complaints	Complaints received = 0	Achieved (2019/20: Achieved)
	Capital works programme Target: Capital works programme completed annually	Not completed	Not achieved (2019/20: Not achieved)

2. Deliver stormwater services according to required environmental standards

How we do it:	<ul style="list-style-type: none"> • Manage and monitor stormwater systems under conditions of resource consents • Monitor ongoing regulatory changes to stormwater activities • Develop a Demand Management Plan for the Stormwater activity • Update and review Risk Management Strategy • Investigate options for stormwater treatment • Develop stormwater quality monitoring systems • Apply for and receive stormwater resource consents within necessary time period 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Compliance with resource consents for discharge from stormwater system (M) Target: No abatement notices, infringement notices, enforcement orders and convictions	Number of abatement notices = 0 Number of infringement notices = 0 Number of enforcement orders = 0 Number of successful convictions = 0	Achieved (2019/20: Achieved)

3. Maintain excellent customer service for stormwater systems

How we do it:	<ul style="list-style-type: none"> • Provide a customer service request system 24 hours a day, 7 days a week • Investigate and rectify stormwater service complaints in a timely manner • Maintain stormwater scheme networks and respond to service failures or faults in a timely manner 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Median response time to attend a flooding event.* (M) Target: <120 minutes	Response time = 38 minutes Note: Drains overflowed and stormwater went into the building on High Street due to the 1 in 80 year rainfall event on 18/02/2021.	Achieved (2019/20: Achieved)
	Number of complaints received about the performance of the stormwater system (M) Target: <1.5 per 1,000 properties	Connections = 1,769 Number of complaints per 1,000 properties = 1.7 Justified complaints = 2 Unjustified complaints = 1 Total complaints = 3 Note: We used sewer connections as a number of stormwater connections as there is no official recorded number for stormwater connections.	Not achieved (2019/20: Achieved)
	User satisfaction with stormwater services Target: > 85% satisfied or very satisfied users	User satisfaction with stormwater services = 71%	Not achieved (2019/20: Not measured)

* Flooding event means an event where stormwater enters a habitable floor. Measured from the time of notification to the time that service personnel reach the site.

Note:

Targets provided for each measure are the same for both the current year and the prior year.

Stormwater Group

Funding Impact Statement

for the year ended 30 June 2021

	LTP 30 June 2020 \$000	LTP 30 June 2021 \$000	Actual 30 June 2021 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	\$ 105	\$ 115	\$ 116
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	5
Local authority fuel tax, fines, infringements fees, and other receipts	-	-	-
Total operating funding	105	115	121
Applications of operating funding			
Payments to staff and suppliers	27	28	26
Finance costs	-	-	-
Internal charges and overheads applied	45	51	51
Other operating funding applications	-	-	-
Total application of operating funding	72	78	77
Surplus / (deficit) of operating funding	34	37	44
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	131
Development and financial contributions	4	4	10
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	4	4	142
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	67	5	163
Capital expenditure - to replace existing assets	73	-	10
Increase/(decrease) in reserves	(102)	35	13
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	37	41	186
Surplus/(deficit) of Capital Funding	(34)	(37)	(44)
Funding balance	-	-	-

Significant variations from Long Term Plan 2018-28

Subsidies and grants for operating and capital expenditure includes the Three Waters Stimulus Fund income which was not included in the LTP budget.

Capital expenditure increased from the LTP budget due to the Queen Street upgrade Stimulus Fund project which was not included in the LTP.

POINTS OF INTEREST

Environment Canterbury carried out a rain grid model of the Waimate Urban area, which will be used to help future stormwater management planning for this area.

SEWERAGE GROUP

WHAT WE DO:

Waimate District Council operates a wastewater collection and treatment system for the majority of the Waimate township. Some outlying areas of the Waimate township and the smaller towns of St Andrews, Makikihi, Studholme, Morven and Glenavy are not serviced. The treatment plant was upgraded in 2002/03 to include a screen, oxidation and maturation ponds with the treated effluent going to a land disposal area before entering the general environment.

The Waimate sewerage system comprises:

- 35km of gravity sewer mains
- 5km of rising sewer mains
- 15km of gravity lateral connections
- 307 manholes or inspection eyes
- One treatment and disposal facility

It is Council policy to implement programmes for the relocation of wastewater disposal areas from riverbeds, wetlands or the margins of rivers, lakes and the coast and to implement programmes to reduce, and eventually cease, the discharge of waste from the Council's sewage reticulation and treatment systems into natural waters.

WHY WE PROVIDE IT:

Waimate District Council is required by statute, i.e. the Health Act 1956 and the Local Government Act 2002 to protect the health of the community and the environment by collecting, treating and appropriately disposing of treated wastewater.

This assists expansion and development of the township by enabling smaller lot sizes and averages the cost of treating and disposing of the treated effluent across the broader community

COMMUNITY OUTCOMES AND RELATED WELLBEINGS

Community outcomes describe how Waimate District Council aims to achieve meeting the current and future needs of our communities.

The Local Government (Community Well-being) Amendment Act which was passed 30 April 2019 has resulted in a change in the purpose of local government, which is to promote community well-being.

This means that we, as local authorities, are responsible for improving the social, economic, environmental and cultural well-being of our communities.

ACTIVITY	RELATED WELLBEINGS	COMMUNITY OUTCOMES
Sewerage	Social Economic Environmental	<p>Thriving Community</p> <ul style="list-style-type: none"> • A district that provides infrastructure for economic activity <p>Safe and Healthy People</p> <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces <p>Sustainable District and Environment</p> <ul style="list-style-type: none"> • We value the natural environment, biodiversity and landscapes

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading "Why we provide it", and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
Potential overflow situations if sewerage infrastructure is not maintained to the right standard	Council plan to renew many of the sewerage pipes within the next 10 years, and will continue to closely monitor the infrastructure

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Maintain reliable sewerage network services

How we do it	<ul style="list-style-type: none"> • Maintain wastewater scheme networks and respond to service failures • Manage growth of network • Monitor condition and performance of wastewater reticulation and assets • Complete capital expenditure programme associated with improving and developing the network • Ongoing pipe investigation programme 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Number of dry weather overflows from the sewerage system (M) Target: <2 per 1,000 connections	Sewerage connections = 1,769 Number of dry weather sewerage overflows = 0 Number of dry weather sewerage overflows per 1,000 connections = 0	Achieved (2019/20: Achieved)
	Annual pipe investigation completed Target: Target completed	Pipe investigation was undertaken 16, 21 and 24 July 2020.	Achieved (2019/20: Achieved)
	Capital works programme Target: Capital works programme completed	Not all completed.	Not achieved (2019/20: Not achieved)

2. Deliver sewer services according to required environmental standards

How we do it:	<ul style="list-style-type: none"> • Manage and monitor sewerage treatment and disposal system under conditions of resource consent • Monitor quality of effluent • Monitor ongoing regulatory change for wastewater activities • Treatment and disposal of domestic and industrial wastewater via the wastewater schemes • Update and review Risk Management Strategy 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Compliance with resource consents for discharge from sewerage system (M) Target: No abatement notices, infringement notices, enforcement orders and convictions	Number of abatement notices = 0 Number of infringement notices = 0 Number of enforcement orders = 0 Number of successful convictions = 0 Council target (all enforcement actions) = 0	Achieved (2019/20: Achieved)

3. Maintain excellent customer service for sewerage system

How we do it:	<ul style="list-style-type: none"> • Provide a customer service request system 24 hours a day, 7 days a week • Investigate and rectify sewer services and wastewater odour complaints • Maintain wastewater scheme networks and respond to service failures or faults • Manage the collection, treatment and disposal of domestic and industrial wastewater • Monitor demand on all wastewater schemes 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	<p>Median attendance and resolution times to sewerage overflows resulting from blockages or other faults (M)</p> <p>Target: Median attendance time <60 minutes</p> <p>Attendance: From the time Council receives notification to the time that service personnel reach site</p>	<p>Time to get to site = 0 (h:m)</p> <p>There were no sewerage overflows resulting from blockages or other faults during the year.</p>	<p>Achieved</p> <p>(2019/20: Achieved)</p>
	<p>Target: Median resolution time <12 hours</p> <p>Resolution: From the time Council receives notification to the time that service personnel confirm resolution of the fault or interruption</p>	<p>Time to resolve the problem = 0 (h:m)</p>	<p>Achieved</p> <p>(2019/20: Achieved)</p>
	<p>Total justified complaints received about:</p> <ol style="list-style-type: none"> 1. Sewer odour 2. Sewerage system faults 3. Sewerage system blockages 4. WDC response to sewerage system issues (M) <p>Target: 3 or fewer complaints per 1,000 connections</p>	<p>Sewerage connections = 1,769</p> <p>Number of justified complaints per 1,000 connections = 0.6</p> <p>Total justified complaints = 1</p> <ol style="list-style-type: none"> 1. Sewer odour = 0 2. Sewerage system faults = 0 3. Sewerage system blockages = 1 4. WDC response to sewerage system issues = 0 	<p>Achieved</p> <p>(2019/20: Not measured)</p>
	<p>Total complaints received about:</p> <ol style="list-style-type: none"> 1. Sewer odour 2. Sewerage system faults 3. Sewerage system blockages 4. WDC response to sewerage system issues 	<p>Sewerage connections = 1,769</p> <p>Number of complaints per 1,000 connections = 1.7</p> <p>Total complaints = 3</p> <ol style="list-style-type: none"> 1. Sewer odour = 0 2. Sewerage system faults = 0 3. Sewerage system blockages = 3 4. WDC response to sewerage system issues = 0 	<p>Achieved</p> <p>(2019/20: Not achieved)</p>
	<p>User satisfaction with sewerage services</p> <p>Target: > 85% satisfied or very satisfied users</p>	<p>User satisfaction with sewerage services = 93%</p>	<p>Achieved</p> <p>(2019/20: Not measured)</p>

Note:

Targets provided for each measure are the same for both the current year and the prior year.

Sewerage Group

Funding Impact Statement

for the year ended 30 June 2021

	LTP 30 June 2020 \$000	LTP 30 June 2021 \$000	Actual 30 June 2021 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	\$ -	\$ -	\$ -
Targeted rates	563	597	562
Subsidies and grants for operating purposes	-	-	659
Fees and charges	54	55	29
Interest and dividends from investments	-	-	1
Internal charges and overheads recovered	6	-	27
Local authority fuel tax, fines, infringements fees, and other receipts	3	3	7
Total operating funding	625	655	1,283
Applications of operating funding			
Payments to staff and suppliers	185	190	957
Finance costs	-	-	-
Internal charges and overheads applied	238	242	215
Other operating funding applications	-	-	-
Total application of operating funding	423	431	1,171
Surplus / (deficit) of operating funding	202	223	112
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	49
Development and financial contributions	16	17	48
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	16	17	96
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	4
Capital expenditure - to improve the level of service	38	5	49
Capital expenditure - to replace existing assets	276	337	393
Increase/(decrease) in reserves	(95)	(102)	(237)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	219	240	209
Surplus/(deficit) of Capital Funding	(202)	(223)	(112)
Funding balance	-	-	-

Significant variations from Long Term Plan 2018-28

Fees and charges for the LTP budget included income for Mill Road and King Street sewer connections. These contributions are included in Development and financial contributions for 2020/21.

Payments to staff and suppliers increased from the LTP budget due to the Sewerage Pond desludging and inflow investigation Stimulus Fund operational projects which were not included in the LTP.

Subsidies and grants for operating and capital expenditure includes the Three Waters Stimulus Fund income which was not included in the LTP budget.

Capital expenditure increased from the LTP budget due to the Queen Street upgrade Stimulus Fund project not included in the LTP.

POINTS OF INTEREST

Queen Street Sewer Upgrade Stage 1 was undertaken by Hadlee & Brunton and included the upgrade of a manhole and installation of “droppers” ahead of the submain yet to be installed. Rooney Earthmoving Ltd are set to complete the submain in late 2021 at which point Hadlee & Brunton will continue with replacing manholes on the main line and re-line the existing sewer to give it an extended life expectancy.

For the first time since their construction some 20 years ago, the Waimate oxidation ponds underwent a desludging process, partially funded from the Three Waters Stimulus Funding. The cleaning process removed more than 600 tonnes of sludge from the base of the two ponds, adding a further 30 to 40 years of capacity to the site.

ROADING & FOOTPATHS GROUP

WHAT WE DO:

The main purpose of this activity is to provide for the safe, convenient and efficient movement of people and goods around and through the district. This is achieved by providing a network of roads, footpaths, bridges, signs and markers, street lights and associated drainage systems. The Roothing Activity is managed by Waimate District Council's Roothing team, who manage most aspects of the activity internally, although the physical maintenance of the Roothing assets is externally contracted. Waka Kotahi New Zealand Transport Agency (NZTA) is Council's co-investment partner for roading and the works programme which is approved on a three yearly cycle in the Regional Land Transport Plan.

The objective of this activity is to ensure that the condition of the roading network is maintained at an appropriate level, for all parts of the network. This is delivered by planned and reactive maintenance to remedy defects and replacement (renewal) of assets that have reached the end of their life or are in substandard condition.

Planned and reactive maintenance

- Repairing pot holes and other defects in the road carriageway
- Unsealed road grading and metalling
- Drainage and culvert maintenance
- Repairing defects in bridges
- Rural verge mowing and vegetation control
- Maintenance of road signs and road markings
- Street cleaning and rubbish removal from street litter bins
- Repairing defects in street footpaths
- Operation and repair of the street lighting network

Replacement (renewal) of assets

- Resealing of sealed roads
- Rehabilitation of sealed road pavements
- Replacement of kerb and channel and culverts
- Replacement and upgrading of bridges
- Renewal of road signs
- Renewal of street lighting
- Renewal of footpaths

Asset	Number	Length
Length of Road		1,339 km
Sealed Road		646 km
Unsealed Road		693 km
Bridges and Large Culverts	182	
Culverts	3,482	
Concrete Fords	85	
Kerb & Channel	Almost 50,000 metres	
Signs	Over 5,000 individual signs	
Street Lights	495	
Footpaths		63 km

WHY WE PROVIDE IT:

Local Government was first organised in Waimate in 1864 with the formation of a Roads Board for the purpose of building roads. Roothing was recognised as crucial to the development of the settlement.

The Road Network is still essential to the functioning of the district's economy. Maintaining roads is a core function of Council. Maintenance work is required to keep Council's roading assets functioning from day to day and protected from further damage.

The roading infrastructure deteriorates as it is used. Some assets last a long time such as bridges which are designed to last 100 years, and some are much shorter such as signs which last between 10 and 20 years. Although these design lives are only used as a guide for planning purposes, actual replacement is based upon condition.

Renewal works are planned to replace assets that have failed or are nearing failure. As an example a seal road surfacing needs to be replaced every 8-18 years to maintain water proofing.

There are several key Acts of Parliament that determine Council's legal role in Transport. These include the Local Government Act 2002 and the Land Transport Management Act 2003. Council is required to control activities on roads and ensure the unhindered passage of the public along any road. While Council may choose the level at which it will maintain road assets and provide services, it must take sufficient precautions to protect the general safety of the public, traffic and workmen on or near any road.

WHAT WE DON'T DO:

- State Highways
- Any issues on private roads and property
- Rural entrance-ways pavement and culverts
- Control of plant pests on roadside
- Urban stormwater beyond the sump

COMMUNITY OUTCOMES AND RELATED WELLBEINGS

Community outcomes describe how Waimate District Council aims to achieve meeting the current and future needs of our communities.

The Local Government (Community Well-being) Amendment Act which was passed 30 April 2019 has resulted in a change in the purpose of local government, which is to promote community well-being.

This means that we, as local authorities, are responsible for improving the social, economic, environmental and cultural well-being of our communities.

ACTIVITY	RELATED WELLBEINGS	COMMUNITY OUTCOMES
Roading & Footpaths	Social Economic Cultural	<p>Thriving Community</p> <ul style="list-style-type: none"> • A district that provides infrastructure for economic activity <p>Safe and Healthy People</p> <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life <p>Active, Diverse and Supportive Community</p> <ul style="list-style-type: none"> • District assets provide recreation and leisure choice

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading "Why we provide it", and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
Vehicle crashes can cause significant negative health and economic effects	<ul style="list-style-type: none"> • Council is a part of South Canterbury Road Safety which promotes and educates the community on road safety issues • Make improvements to the roading network to improve safety eg. widening • Speed restrictions are imposed to help ensure that motorists travel at speeds that are appropriate for the road
Activities on the road such as stock crossings, stock droving and vehicle entrances	Council's Roding Bylaw and District Plan support the protection of its road network by regulating the behaviour of people who impact on road conditions
Dust from unsealed road effect on houses	Council contribute 50% of the cost for the dust suppression sealing for existing houses
The cost of providing the services	Council uses competitive tendering processes to achieve best value for money for works it undertakes

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
Emissions from traffic	On Waimate District roads traffic volumes are very low and there are no locations where motor vehicles emissions are known to be present issues

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Provide quality roads			
How we do it	<p>Planned and reactive maintenance</p> <ul style="list-style-type: none"> • Repairing pot holes and other defects in the road carriageway • Unsealed road grading and metalling • Drainage and culvert maintenance • Repairing defects in bridges • Rural verge mowing and vegetation control • Maintenance of road signs and road markings • Street cleaning and rubbish removal from street litter bins • Operation and repair of the street lighting network <p>Replacement (renewal) of assets</p> <ul style="list-style-type: none"> • Resealing of sealed roads • Rehabilitation of sealed road pavements • Replacement of drains, channels and culverts • Replacement and upgrading of bridges • Renewal of road signs and street lighting • Renewal of footpaths <p>Manage inspection and condition rating of roading network assets</p> <p>Good Road Assessment and Maintenance Management (RAMM) data</p> <p>Work collaboratively with neighbouring councils</p> <p>Manage the roading forward works renewals and improvements programme</p> <p>Undertake activity management planning to ensure future needs for all transport modes</p> <p>Investigate improvement projects and long term network needs</p>		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Resident satisfaction with sealed roads Target: > 85% satisfied or very satisfied residents	Resident satisfaction with sealed roads = 42%	Not achieved (2019/20: Not measured)
	Resident satisfaction with unsealed roads Target: > 85% satisfied or very satisfied residents	Resident satisfaction with unsealed roads = 33%	Not achieved (2019/20: Not measured)
	Average quality of ride on sealed local roads (M) Target: Smooth travel exposure: 94%	Smooth travel exposure = 96%	Achieved (2019/20: Achieved)

2. Respond to customer complaints and requests in a timely manner

How we do it	<ul style="list-style-type: none"> • Provide customer service request system 24 hours a day, 7 days a week • Investigate and rectify roading and footpaths complaints 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Percentage of customer service requests relating to roads and footpaths responded to within 5 working days (M) Target: 100%	Complaints and service requests received = 184 Responded to within 5 working days = 184 Percentage within statutory timeframe = 100%	Achieved (2019/20: Not achieved)
	Percentage of reported maintenance related faults that are likely to affect driver behaviour responded to within 2 working days Target: 100%	Maintenance related faults that affected driver behaviour = 9 Maintenance related faults responded to within 2 working days = 9 Percentage within statutory timeframe = 100%	Achieved (2019/20: Achieved)

3. Provide a safe transport environment

How we do it	<ul style="list-style-type: none"> • Conduct safety audits on aspects of the district's roading network • Deliver quality community road safety campaigns to improve road behaviour and awareness • Monitor road accident statistics and locations • Manage vehicle crossings and road opening processes • Ensure Traffic Management Plans are in place for all road works sites • Licence and monitor all stock crossings 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	The change from the previous year in the number of fatalities and serious injury crashes on local road network (M) Target: Number of fatalities and serious injury crashes is less than the previous year on an annual basis	Serious injuries crashes = 4 Fatal crashes = 0 Total fatalities and serious injury crashes = 4 2019/20 fatalities and serious injury crashes = 6 Change = reduction of 2	Achieved (2019/20: Not achieved)
	Licence and monitor all cow crossings Target: All known cow crossings licensed	Crossings licensed = 31 In renewal process = 0 No longer in use = 1	Achieved (2019/20: Not achieved)
10% of licences audited annually for compliance	Audits undertaken = 43* Percentage audited = 100% *Some licences were audited multiple times during the year	Achieved (2019/20: Achieved)	

4. Provide well maintained footpaths

How we do it	<ul style="list-style-type: none"> • Monitor, inspect and audit footpath assets • Manage footpath renewals and maintenance • Determine future footpath projects based on defined prioritisation approach 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Resident satisfaction with footpaths Target: > 60% satisfied or very satisfied residents	Resident satisfaction with footpaths = 50%	Not achieved (2019/20: Not measured)
	Compliance with footpath prioritisation model Target: No more than 7km non-compliant	Non-compliant = 4.4 km	Achieved (2019/20: Achieved)
	Percentage of footpaths that fall within a condition rating of 1-3* (M) Target: 92% of footpaths fall within a condition rating of 1-3	Percentage of footpaths with a condition rating of 1-3 = 85%	Not achieved (2019/20: Not achieved)

5. Provide adequate resurfacing of the road network

How we do it	<ul style="list-style-type: none"> • Monitor and inspect the state of the roading network, including traffic counts, pavement roughness and condition • Renewals implemented at the right time with the right treatment 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Percentage of the sealed local road network that is resurfaced (M) Target: >5.5%	Sealed network = 646 km Sealed network resurfaced = 40 km Percentage of sealed network resurfaced = 6.2%	Achieved (2019/20: Achieved)
	Annual quantity of metal spread on unsealed roads Target: 11,000 m ³	Annual quantity of metal spread on unsealed roads = 12,327 m ³	Achieved (2019/20: Achieved)

* As detailed in the Roothing Activity Management Plan

Note:

Targets provided for each measure are the same for both the current year and the prior year.

Roading and Footpaths Group Funding Impact Statement for the year ended 30 June 2021

	LTP 30 June 2020 \$000	LTP 30 June 2021 \$000	Actual 30 June 2021 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	\$ -	\$ -	\$ -
Targeted rates	2,735	2,917	2,833
Subsidies and grants for operating purposes	1,429	1,490	1,708
Fees and charges	-	-	-
Interest and dividends from investments	-	-	1
Internal charges and overheads recovered	-	-	-
Local authority fuel tax, fines, infringements fees, and other receipts	101	103	111
Total operating funding	4,265	4,510	4,653
Applications of operating funding			
Payments to staff and suppliers	2,617	2,724	2,682
Finance costs	-	-	-
Internal charges and overheads applied	416	434	853
Other operating funding applications	-	-	-
Total application of operating funding	3,033	3,158	3,535
Surplus / (deficit) of operating funding	1,232	1,352	1,118
Sources of capital funding			
Subsidies and grants for capital expenditure	2,023	1,847	1,774
Development and financial contributions	-	-	1
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	2,023	1,847	1,774
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	822	491	523
Capital expenditure - to replace existing assets	2,550	2,587	2,673
Increase/(decrease) in reserves	(117)	121	(304)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	3,255	3,198	2,892
Surplus/(deficit) of Capital Funding	(1,232)	(1,352)	(1,118)
Funding balance	-	-	-

Significant variations from Long Term Plan 2018-28

Targeted rates income reduced from the LTP budget due to the COVID.19 pandemic, where Council agreed to reduce the overall rates increase for the 2020/21 Annual Plan to 4.0% from the previously proposed increase of 7.7% in recognition of the uncertainties due to the pandemic.

Subsidies and grants for operating and capital expenditure includes the Waka Kotahi New Zealand Transport Agency subsidy income which increased from the LTP, following increased operational and capital spends.

Capital expenditure has increased from the LTP budget mainly due to the LED lighting renewal project (\$228,000).

POINTS OF INTEREST

The former road network maintenance contract expired 30 June 2021. There was extensive collaboration with Timaru District Council on developing a new contract which was duly awarded to a new contractor commencing 1 July 2021.

Footpaths were renewed in the Waimate urban area totalling 1.3 km.

Resealing was completed on an 'as needed basis' to arrest and prevent the deterioration of the road surface. The length of road surface resealed was 40 km.

The sealed pavement was reconstructed on sections of Pareora River Road and Waihao Back Road, totalling 1.7 km.

Deteriorated kerb and channel was replaced on sections of Belt Street and Parsonage Road, Waimate, totalling 810 metres.

Additional metal was added to 249 km of unsealed roads throughout the Waimate District.

Property owners applied to have their road frontage sealed for dust suppression. A total of 758 metres on six sites were sealed with 50% of the cost met by the property owner.

A new concrete ford was constructed on Backline Road, near Bluecliffs Road and a concrete ford on Backline Road and Gunns Road were extended.

A new rockfall catch fence was installed on Te Akatarawa Road, Lake Aviemore, to improve road safety.

The deteriorated timber beams and decks were replaced on Jacksons Bridge, Hook Beach Bridge and Don's Bridge.

The design and procurement phase for the replacement of Crouches Bridge on Young's Road was completed, and construction commenced in October 2021.

All of the 70w street lights have been replaced with LED street lights in the Waimate town and the surrounding townships. This will significantly reduce maintenance and electricity consumption.

Damage caused by heavy rain events in January and May 2021 were repaired. Damage was mainly scouring of unsealed roads and blockage of culverts.

ORGANISATION & GOVERNANCE GROUP

WHAT WE DO:

The Organisation & Governance Group includes the following activities provided by Council:

- **Central Administration**

Central Administration comprises the core services that Council provides to its activity areas in order to support efficient delivery of each activities' outcomes. An appropriate operating structure of Council is the main function of Central Administration.

- **Community Representation**

Community representation ensures that the Mayor, Councillors and Officers receive the support and guidance required to deliver the high standard of service expected in the district.

Elected Members and community representatives are the voice of the community in this group. In order that Council decisions are made in the interest of the district, it is the role of these Elected Members to give due consideration to the issues at hand. Council has a further duty to review and respond to issues of special significance to the district, and from time to time represent the district views with Central Government.

The Elected Members form the governance layer for the District. They agree Council's strategy, approve non-mandatory Council activities, and monitor the performance of Council on behalf of the districts residents and ratepayers.

- **Investments and Finance**

The Investment & Finance function is an activity of Council with the following objectives:

1. Manage Council's forestry investment assets.
2. Manage Council's cash-flow position, ensuring sufficient funds are available to pay creditors as well as investing any surplus in order to maximise interest return.
3. Maintain Council's relationship with Council's principal bankers ensuring appropriate debt facilities are available when required.
4. Manage the other investments of Council, principally its investment in Alpine Energy.

- **Strategy**

This activity comprises of the processes that support the Council's decision-making, for example, strategic planning, policy development, and monitoring and reporting.

Long Term Plans are produced 3 yearly, while Annual Plans are produced in the intervening two years. The Long Term Plan Consultation Document is rigorously examined by Audit NZ before releasing to the community, who may comment by way of submission.

The Annual Report summarises the financial performance of Council every 30 June, but is supported throughout the year by periodic reports.

WHY WE PROVIDE IT:

These activities help ensure:

- A well-organised and efficiently run Central Administration activity will result in Council fully supporting its activity areas in achieving their aims and ensure the community gets the most value from Council services.
- Basis for fair and equitable decision making in the district. It ensures there is a robust governance framework underpinning decisions, and that these decisions comply with legal requirements. It also gives the residents and ratepayers in Waimate district the opportunity to participate in the decisions affecting their district.
- Careful management of Council investments should yield investment returns that, in turn, support the activities of Council. Council assumes a minimum return in its plans. Investment returns above expectation provide an additional fiscal benefit for the Council to redistribute as determined by policy.

COMMUNITY OUTCOMES AND RELATED WELLBEINGS

Community outcomes describe how Waimate District Council aims to achieve meeting the current and future needs of our communities.

The Local Government (Community Well-being) Amendment Act which was passed 30 April 2019 has resulted in a change in the purpose of local government, which is to promote community well-being.

This means that we, as local authorities, are responsible for improving the social, economic, environmental and cultural well-being of our communities.

ACTIVITY	RELATED WELLBEINGS	COMMUNITY OUTCOMES
Central Administration	Social	Safe and Healthy People <ul style="list-style-type: none"> • Our services, infrastructure and environment enhance quality of life
Community Representation	Social Cultural	Safe and Healthy People <ul style="list-style-type: none"> • Our services, infrastructure and environment enhance quality of life Active, Diverse and Supportive Community <ul style="list-style-type: none"> • All people are encouraged to participate in our democratic processes
Investments and Finance	Economic Environmental	Safe and Healthy People <ul style="list-style-type: none"> • Our services, infrastructure and environment enhance quality of life Sustainable District and Environment <ul style="list-style-type: none"> • A district that is enhanced through sustainable and diverse development • We value the natural environment, biodiversity and landscapes
Strategy	Social Economic Environmental Cultural	Thriving Community <ul style="list-style-type: none"> • A district that provides infrastructure for economic activity • A district that encourages development • A district that actively promotes itself and its businesses Safe and Healthy People <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life Sustainable District and Environment <ul style="list-style-type: none"> • A district that is enhanced through sustainable and diverse development • Our heritage is valued and protected • We value the natural environment, biodiversity and landscapes Active, Diverse and Supportive Community <ul style="list-style-type: none"> • All people are encouraged to participate in our democratic processes • District assets provide recreation and leisure choice • We celebrate and support the good things about our community

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
<p>Where Community Representation fails to reflect adequately the interests of the district, a decision may be made which affects a proportion of the population without consideration to their views.</p> <p>In addition, without robust governance around the decision making process, said decisions may prove unenforceable thereby significantly influencing Council’s ability to operate effective or efficiently.</p>	<p>Council mitigates these risks providing as wide a basis for collecting residents’ views as possible – via public forums, direct or collective conversations, special consultations, ward meetings or written correspondence.</p> <p>Furthermore, Council aims to have the appropriate level of expertise available to it in order that decisions are made correctly, according to policy, and legally according to statute.</p>
<p>Poorly executed investment or cash-flow management may affect financial returns, or increase the cost or level of debt required to service activities.</p>	<p>Council mitigates the economic risk by ensuring appropriate controls and reporting are in place around investment returns and interest costs. Council ensures it has representation at Alpine Energy meetings and has regular dialogue with its principal bank.</p>
<p>Council relies on Central Administration to support its activities. In the event Central Administration cannot support an activity or activities, either by being unable to provide appropriate expertise to the activity or within appropriate budget limits, levels of service or the cost of delivery will be negatively impacted.</p>	<p>Council mitigates this risk by ensuring appropriate structures, plans, controls and reports are in place in each activity. In addition, Council provides its staff & volunteers with training, support and a safe working environment.</p>

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Provide good quality governance for the community in an open and transparent manner

How we do it	<ul style="list-style-type: none"> • Lead, govern and make decisions about the overall direction of the Council on behalf of the community • Carry out regular Council and Standing Committee meeting programmes which are open to the public • Develop and implement planned policy review programme • Review, develop and adopt existing and new policy for issues as they arise • Maintain relationships with iwi • Fulfil the purpose of Local Government and all statutory obligations, as set by the Local Government Act 2002 and other relevant legislation • Prepare and adopt statutory planning and reporting documents as required (Annual Plan, Annual Report and Long Term Plan) • Conduct Elections, By-elections and Representation Reviews as required 																	
How we measure performance	<table border="1"> <thead> <tr> <th data-bbox="304 656 687 689">Performance Measure</th> <th data-bbox="687 656 1174 689">Result</th> <th data-bbox="1174 656 1495 689">Achievement 2020/21</th> </tr> </thead> <tbody> <tr> <td data-bbox="304 689 687 909"> Provide opportunities for the community to raise local issues Target: Public forum timeslot for every ordinary Council meeting </td> <td data-bbox="687 689 1174 909"> Public forum was offered at each Ordinary Council meeting = Yes </td> <td data-bbox="1174 689 1495 909"> Achieved (2019/20: Achieved) </td> </tr> <tr> <td data-bbox="304 909 687 1160"> Compliance with Local Government Act planning and accountability Target: Audits of plans and reports receive a clear opinion </td> <td data-bbox="687 909 1174 1160"> The 2019/20 Annual Report received an unmodified (clear) opinion from Audit NZ dated 15 December 2020. The Long Term Plan 2021-31 Consultation Document received an unmodified audit report (clear opinion) from Audit NZ dated 2 June 2021. </td> <td data-bbox="1174 909 1495 1160"> Achieved (2019/20: Achieved) </td> </tr> <tr> <td data-bbox="304 1160 687 1480"> Response time to Local Government Official Information and Meeting Act (LGOIMA) requests Target: 100% responded to within statutory timeframe </td> <td data-bbox="687 1160 1174 1480"> Received = 86 Withdrawn = 3 Superseded by an amended request = 1 Responded to within statutory timeframe = 82 Percentage within statutory timeframe = 99% </td> <td data-bbox="1174 1160 1495 1480"> Not achieved (2019/20: Achieved) </td> </tr> <tr> <td data-bbox="304 1480 687 1659"> Residents are satisfied with performance of elected members Target: > 85% satisfied or very satisfied residents </td> <td data-bbox="687 1480 1174 1659"> Resident satisfaction with performance of elected members = 59% </td> <td data-bbox="1174 1480 1495 1659"> Not achieved (2019/20: Not measured) </td> </tr> </tbody> </table>	Performance Measure	Result	Achievement 2020/21	Provide opportunities for the community to raise local issues Target: Public forum timeslot for every ordinary Council meeting	Public forum was offered at each Ordinary Council meeting = Yes	Achieved (2019/20: Achieved)	Compliance with Local Government Act planning and accountability Target: Audits of plans and reports receive a clear opinion	The 2019/20 Annual Report received an unmodified (clear) opinion from Audit NZ dated 15 December 2020. The Long Term Plan 2021-31 Consultation Document received an unmodified audit report (clear opinion) from Audit NZ dated 2 June 2021.	Achieved (2019/20: Achieved)	Response time to Local Government Official Information and Meeting Act (LGOIMA) requests Target: 100% responded to within statutory timeframe	Received = 86 Withdrawn = 3 Superseded by an amended request = 1 Responded to within statutory timeframe = 82 Percentage within statutory timeframe = 99%	Not achieved (2019/20: Achieved)	Residents are satisfied with performance of elected members Target: > 85% satisfied or very satisfied residents	Resident satisfaction with performance of elected members = 59%	Not achieved (2019/20: Not measured)		
Performance Measure	Result	Achievement 2020/21																
Provide opportunities for the community to raise local issues Target: Public forum timeslot for every ordinary Council meeting	Public forum was offered at each Ordinary Council meeting = Yes	Achieved (2019/20: Achieved)																
Compliance with Local Government Act planning and accountability Target: Audits of plans and reports receive a clear opinion	The 2019/20 Annual Report received an unmodified (clear) opinion from Audit NZ dated 15 December 2020. The Long Term Plan 2021-31 Consultation Document received an unmodified audit report (clear opinion) from Audit NZ dated 2 June 2021.	Achieved (2019/20: Achieved)																
Response time to Local Government Official Information and Meeting Act (LGOIMA) requests Target: 100% responded to within statutory timeframe	Received = 86 Withdrawn = 3 Superseded by an amended request = 1 Responded to within statutory timeframe = 82 Percentage within statutory timeframe = 99%	Not achieved (2019/20: Achieved)																
Residents are satisfied with performance of elected members Target: > 85% satisfied or very satisfied residents	Resident satisfaction with performance of elected members = 59%	Not achieved (2019/20: Not measured)																

2. Communicate with the community

How we do it:	<ul style="list-style-type: none"> • Provide opportunities for community engagement, including public forums, informal consultation and Special Consultative Procedures (SCPs) • Communicate Council activities to the community via WDC website, print and social media • Maintain an up-to-date website which is available 24 hours a day, 7 days a week
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How we measure performance	Performance Measure	Result	Achievement 2020/21
	Resident satisfaction with sufficiency of the information supplied by Council Target: > 85% satisfied or very satisfied residents	Resident satisfaction with sufficiency of the information supplied by Council = 52%	Not achieved (2019/20: Not measured)
	Continue to grow Facebook following Target: Number of Facebook likes increase annually	Likes = 1,357 Followers = 2,040	Achieved (2019/20: Achieved)
	Continue to grow WDC website visitors Target: Number of website visitors increases annually	Website users = 36,200 Website new users = 32,896 Website page views = 147,590	Achieved (2019/20: Achieved)
	Write regular media releases and articles Target: Number of media releases and articles increases	Media releases = 24	Not achieved (2019/20: Achieved)

3. Advocate for the community

How we do it:	<ul style="list-style-type: none"> • Prepare submissions on issues that will, or may impact the Waimate District community • Advocate on district issues on behalf of the community • Maintain, collaborate and develop relationships and partnerships with other agencies to provide solutions to district issues • Communicate issues of importance that may require advocacy to the community
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How we measure performance	Performance Measure	Result	Achievement 2020/21
	Formal WDC submissions are made to agencies Target: 4 submissions per year	Formal submissions made to agencies = 0	Not achieved (2019/20: Achieved)

Note:

Targets provided for each measure are the same for both the current year and the prior year.

Organisation and Governance Group

Funding Impact Statement

for the year ended 30 June 2021

	LTP 30 June 2020 \$000	LTP 30 June 2021 \$000	Actual 30 June 2021 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	\$ (33)	\$ 2	\$ 40
Targeted rates	879	902	907
Subsidies and grants for operating purposes	-	-	304
Fees and charges	-	-	-
Interest and dividends from investments	758	758	420
Internal charges and overheads recovered	3,760	4,050	4,186
Local authority fuel tax, fines, infringements fees, and other receipts	164	167	238
Total operating funding	5,528	5,879	6,095
Applications of operating funding			
Payments to staff and suppliers	4,037	4,137	4,276
Finance costs	217	415	101
Internal charges and overheads applied	1,054	1,093	1,195
Other operating funding applications	-	-	-
Total application of operating funding	5,309	5,645	5,572
Surplus / (deficit) of operating funding	219	234	523
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	4,200	3,000	(71)
Gross proceeds from sale of assets	-	-	17
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	4,200	3,000	(54)
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	49	-	9
Capital expenditure - to replace existing assets	251	180	207
Increase/(decrease) in reserves	4,119	3,054	253
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	4,419	3,234	468
Surplus/(deficit) of Capital Funding	(219)	(234)	(523)
Funding balance	-	-	-

Significant variations from Long Term Plan 2018-28

Subsidies and grants for operating expenditure includes income from the Three Waters Stimulus Fund.

Interest and dividends from investments includes income from Council's investment in Alpine Energy Limited which had reduced dividend returns in 2020/21 and were adjusted in the 2021 Annual Plan Budget.

Internal charges and overheads recovered and applied have reduced from the LTP mainly due to internal interest on reserve balances, where reduced capital spends have meant reserves are in a better position than anticipated at LTP.

Finance costs were below LTP budgets due to overall reduced capital spends for Council, and overall positive cash reserves, therefore no additional borrowings were required during 2020/21 as planned in the LTP.

POINTS OF INTEREST

CENTRAL ADMINISTRATION

The purchase of two hybrid vehicles to replace two of the existing petrol-driven pool cars occurred during the year, with the hybrid technology set to save Council significant costs in fuel and operating expenses. This was an example of Council addressing climate change in a positive way, by reducing its carbon emissions.

The implementation of a CCTV system as part of the White Horse redevelopment project was completed on 30 April 2021. The system is linked to the current Waimate town CCTV system and feeds directly to the Waimate Police Station for monitoring.

The IT team facilitated and supported the relocation of 22 staff after the flood event on 3 January 2021 and during the reinstatement of the Local Government Centre offices. IT worked with the electrical and building contractors on a weekly basis to mitigate the risk of any IT interruptions - as a result no major IT outage was experienced.

Flooding of Council's main office in Queen Street occurred on 3 January 2021. The flooding rendered some offices and the main reception area unusable. As a result, Council reception was relocated to the Waimate Event Centre, opening to the public on 7 January 2021, just one day later than the planned reopening following the Christmas period closure. Reception staff relocated to the Event Centre, with other impacted corporate services staff relocating to other parts of the Local Government Centre. All reception based activity continued, with only negligible impact on customer services. Other impacted employees also relocated to the Event Centre and within the Local Government Centre, with some also utilising the Gorge Road office instead. Once the Local Government Centre refurbishment was complete, staff returned and the building was reopened to the public on 8 June 2021.

COMMUNITY REPRESENTATION

The annual prestigious Waimate District Civic Awards are always a highlight and 2021 was no exception, with a good number of nominations received. At the March ceremony, Lillian Bailey, John and Makere Kairimu, Joan Tindall and Charles Ruddenklau received individual awards, the youth award went to Amellia Lindsay and Inner Wheel of Waimate were presented with the Group Award. 2020 was noted as being a year to remember with the COVID-19 lockdown which changed the way we live, do business and plan for the future, with volunteering certainly coming into its own for small districts such as Waimate.

November 2020 saw the official unveiling of a life-sized sculpture of Waihao Forks soldier Private Ted d'Auvergne outside the iconic Waihao Forks Hotel. Mayor Rowley led a successful community-initiative to fundraise for the sculpture, commemorating the rural soldier, as well as Ted's unique story of leaving an unopened bottle of beer at the Waihao Forks Hotel. Ted's story has travelled throughout New Zealand and overseas, attracting hundreds of visitors to the small rural area.

STRATEGY

The development of the Long Term Plan (LTP) 2021-31 progressed throughout the year, but unfortunately did not meet the statutory deadline of 30 June adoption which resulted in a breach of section 93(3) of the Local Government Act 2002. The LTP was adopted on 27 August 2021.

WHAT WE DO:

The central focus of this group is administering Council's statutory and regulatory responsibilities across a wide number of statutes. Its primary focus is the protection of community health, safety and amenity. District Planning is also a major function of the group and is important not only to meet the needs of our communities ahead of change, but also so that we can retain the diversity, character and natural values that make the Waimate District so special.

The District Planning & Regulatory Services Group includes the following activities provided by Council:

- **Animal Management**

Animal Management is responsible for regulating Council's bylaws and policies relating to dogs in our district. This activity focuses on promoting responsible dog ownership that allows owners to enjoy their dogs without infringing on the enjoyment and safety of others. To achieve this, Council works closely with the public to provide education around responsible pet ownership. An important facet of this work is visiting schools and early childhood centres, educating children how to interact with dogs.

We maintain a register of dogs within the district as part of our legislative responsibilities and this assists us to investigate and respond appropriately to dog related complaints. We also maintain a pound in Waimate to ensure we are able to deal appropriately with dogs and other animals which need to be contained.

We also work hard to ensure all wandering stock are attended to quickly, making sure our roads and residents are safe.

- **Building Control**

Building Control is responsible for implementing and administering the provisions of the Building Control Act 2004. Under the Act, Council must maintain accreditation as a Building Control Authority (BCA) to be able to provide this service. The main purpose of the Act, and our work, is to provide regulation for building work, set a licensing regime for building practitioners and to set performance standards for buildings.

As an accredited BCA we ensure buildings are safe and healthy for the people who use them. Our work varies from consenting and inspecting new building developments to the standards set by the legislation, to ensuring existing buildings are safe and hazards are dealt with. The 2016 amendment to the Building Act requires Council to ensure that all potentially Earthquake Prone Buildings within the district are assessed within the statutory time frame.

- **Environmental Services**

The Environmental Services activity is primarily focused with improving, maintaining and promoting public health, wellness and safety within our district and regulates food safety, noise control, hazardous substances and health nuisances, liquor licensing, gambling control and offensive trades. Environmental Services also encompass a number of activities in the community that require rules to safeguard public health and safety. These range from premises such as hairdressers, beauty salons, tattooists and skin piercing businesses, funeral directors and mobile shops, and the keeping of animals, poultry and bees.

Council have a contractual and joint shared service arrangement with Timaru District Council for the provision of environmental services and liquor licensing services.

The activity is also responsible for the administration and review of the Waimate District Consolidated Bylaws.

- **Resource Management**

The Resource Management Activity focuses on land use and the sustainable management of natural and physical resources within the Waimate District. This is achieved primarily through administering the Waimate District Plan, which has policies, rules and standards for a range of land use activities that reflect the responsibilities of Council under the Resource Management Act 1991 and the Resource Legislation Amendment Act 2017.

The Waimate District Plan is prepared and administered as a function of this activity. The District Plan is the key tool for addressing the district's resource management issues and objectives. Council uses the District Plan to achieve integrated management of the effects of use, development and protection of land and associated natural and physical resources.

Other tasks include the processing and administering of land use and subdivision consents, notices of requirement, District Plan variations and processing of Land Information and Project Information Memoranda (LIMs and PIMs). Council also undertakes compliance monitoring, State of Environment reporting and is always available to provide policy advice on planning and development, conservation, design, heritage and environmental issues that affect our District.

WHY WE PROVIDE IT:

Our District Planning and Regulatory Services are the guardians of safeguarding residents in every-day community life. This means residents don't need to worry their new house might fall over in a stiff breeze, or that wandering dogs will get into the rubbish bins. Residents don't need to stress that new developments might poison a stream, or that the food they buy hasn't been prepared hygienically. Council will take care of any late-night bag-pipe practices and will make sure that gambling and licensed liquor premises are doing things by the book.

Council is required to provide District Planning and Regulatory Service activities under a number of Acts of Parliament including, but not limited to; the Local Government Act, Resource Management Act, Dog Control Act, Building Act, Health Act, Sale and Supply of Alcohol Act and the Food Act. In addition, this group of activities also oversees and enforces our bylaws and District plan.

Although there are legislative drivers, Council sees this group of activities as contributing strongly to our vision of "Leading our communities towards a diverse, thriving and sustainable district."

These activities help ensure:

- Our built and natural environment is safe to live, work and play in
- Building or land developments are managed in a safe and sustainable way
- Land is used appropriately through enforcing building and planning rules and legislation
- Any negative effects of activities which may occur in the district are minimised or managed (for example, unreasonable excessive noise or wandering animals)
- Food premises are practising a high standard of hygiene
- Communities and individuals are kept safe from nuisances
- The built and natural environment is protected and enhanced to promote sustainable development

COMMUNITY OUTCOMES AND RELATED WELLBEINGS

Community outcomes describe how Waimate District Council aims to achieve meeting the current and future needs of our communities.

The Local Government (Community Well-being) Amendment Act which was passed 30 April 2019 has resulted in a change in the purpose of local government, which is to promote community well-being.

This means that we, as local authorities, are responsible for improving the social, economic, environmental and cultural well-being of our communities.

ACTIVITY	RELATED WELLBEINGS	COMMUNITY OUTCOMES
Animal Management	Social	Safe and Healthy People <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life
Building Control	Economic Environmental	Safe and Healthy People <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life
Environmental Services	Social Environmental	Safe and Healthy People <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life
Resource Management	Social Environmental	Thriving Community <ul style="list-style-type: none"> • A district that encourages development Safe and Healthy People <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
The cost of compliance (eg consent fees, dog registration, license fees etc) for all regulatory activities may be a barrier for some people and could have adverse economic effects on some operators.	Costs of these activities are set based on a user pays model and our publicly consulted funding policy. This recognises that benefits are primarily to individuals or services that are regulated by these activities. Council is very mindful of providing cost efficient services and review our internally set fees and charges annually to ensure they are appropriate and comparable to similar councils. Some fees are set by external bodies.
Conflict over consenting and regulation outcomes. Some applicants might not agree with the outcome/decision of a consenting or regulatory process,	We provide education and information on legislative requirements, building code requirements, bylaws and District Plan rules and policies.
Enforcement of district planning requirements may impact on economic development.	Development proposals are subject to the District Plan and adverse environmental effects must be avoided, remedied, or mitigated. Council will ensure a robust District Plan in consultation with the community, which provides an appropriate balance between protecting people and the environment, while encouraging appropriate and sustainable development.
Restriction of rights - some people may believe their rights are restricted by regulations such as those managed by this group of activities (eg liquor ban, Dog Control Policy, and areas covered by general bylaws).	Council decision-making regarding policy and bylaws is made following sound examination of all options, potential effects and consequences, and community consultation when appropriate. Council provides information and advice on all legislative requirements relating to its activities.

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Perform statutory functions as required

How we do it	<ul style="list-style-type: none"> • Administer legislative requirements under District Planning and Regulatory Services related legislation • Meet requirements to remain accredited as a Building Consent Authority • Review District Plan, bylaws and related policies • Monitor ongoing legislative and regulatory changes 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Retain accreditation as Building Consent Authority Target: Associated audit processes ensure accreditation retained	Retained accreditation as Building Consent Authority	Achieved (2019/20: Achieved)
	District Plan and bylaws reviewed within statutory timeframe Target: 100% reviewed and adopted within statutory timeframe	Since government announcement to repeal and replace the Resource Management Act, a 'wait and see' stance has been taken since our deadline for next review to have commenced is February 2024. Resource Management Act replacement may change this deadline. Already, a regional plan to replace district plans has been outlined in exposure draft Natural and Built Environments released on 29 June 2021.	Achieved (2019/20: Achieved)

2. Deliver timely, efficient processing of consents and related requirements

How we do it	<ul style="list-style-type: none"> • Process and grant building consents • Process and grant resource consents • Process and issue Land Information Memorandums (LIMs) and Project Information Memorandums (PIMs) • Process and issue other Building Act requirements (eg notices to fix) • Process Resource Management Act requirements (eg alterations to designations) 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Building consent processing within statutory timeframes and average processing time Target: 100% of building consents granted within 20 working days	Building consents = 308 Building consents processed within statutory timeframe = 295 Amendments to building consents = 27 Percentage within statutory timeframe = 96%	Not achieved (2019/20: Not achieved)
	Resource consent processing to take place within statutory timeframes and average processing time Target: 100% non-notified processed within 20 working days Target: 100% notified processed within 70 working days	Non-notified resource consents = 68 Non-notified resource consents processed within statutory timeframe = 68 Percentage within statutory timeframe = 100% Notified resource consents = 1 Notified resource consents processed within statutory timeframe = 1 Percentage within statutory timeframe = 100%	Achieved (2019/20: Achieved) Achieved (2019/20: Achieved)

3. Investigate and respond to public complaints

How we do it	<ul style="list-style-type: none"> Respond to regulatory service complaints in a timely fashion Provision of customer service request system 24 hours a day, 7 days a week 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Response to food hygiene related complaints Target: All complaints actioned within 48 hours	Complaints received = 3 Complaints responded to within 48 hours = 3 Percentage within statutory timeframe = 100%	Achieved (2019/20: Achieved)
	Response to late night party noise Target: All complaints actioned within 2 hours	Late night party (between 2100 - 0700 hours) complaints received = 13 Complaints responded to within 2 hours = 13 Percentage within statutory timeframe = 100%	Achieved (2019/20: Not achieved)
Response to environmental complaints Target: All complaints actioned within 10 working days	Complaints received = 196 Complaints responded to within 10 working days = 196 Percentage within statutory timeframe = 100%	Achieved (2019/20: Achieved)	

4. Resource Consents are monitored to ensure compliance

How we do it	<ul style="list-style-type: none"> Monitor and enforce conditions of notified and non-notified resource consents Monitor effects of development on the environment Provide policy advice on planning and development in the district to ensure adherence to the Waimate District Plan and Resource Management Act 1991 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Percentage of implemented resource consents monitored Target: 100% of implemented subdivision consents and notified land use consents monitored annually	Implemented subdivision consents = 18 Implemented subdivision consents monitored = 18 Percentage within statutory timeframe = 100% Notified (limited) land use consents = 1 Notified (limited) land use consents monitored = 1 Percentage within statutory timeframe = 100%	Achieved (2019/20: Achieved)
	50% of implemented non-notified land use consents monitored annually	4 of 8 implemented non-notified land use consents were monitored. Percentage within statutory timeframe = 50%	Achieved (2019/20: Achieved)

5. Protect the public from dog and animal related nuisances and dangers

How we do it	<ul style="list-style-type: none"> • Investigate and respond to dog and animal related complaints • Enforce Council bylaws and policy pertaining to dogs • Statutory review of bylaws and policy pertaining to dogs • Impound dangerous and wandering dogs and animals • Maintain a safe pound • Maintain a register of dogs in the district • Provide public education on responsible ownership of dogs 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2020/21
	Response to wandering stock and animal related complaints Target: All complaints actioned within 2 hours	Calls relating to wandering stock and animal related complaints = 231 Complaints actioned within 2 hours = 229 Percentage within statutory timeframe = 99.1%	Not achieved (2019/20: Not achieved)
	Response to dog attacks on people and stock Target: All complainants interviewed within 2 hours of attack	Reported attacks on animals = 8 Complainants interviewed within 2 hours of attack = 8 Percentage within statutory timeframe = 100% Reported attacks on people = 2 Complainants interviewed within 2 hours of attack = 2 Percentage within statutory timeframe = 100%	Achieved (2019/20: Achieved)
	Percentage of known dogs in the district registered by 1 December Target: 95% of all known dogs registered	Number of known dogs = 2,856 Number of dogs registered = 2,834 As at 1 December 2020 over 99% of dogs were registered	Achieved (2019/20: Achieved)

Note:

Targets provided for each measure are the same for both the current year and the prior year.

District Planning and Regulatory Services Group

Funding Impact Statement

for the year ended 30 June 2021

	LTP 30 June 2020 \$000	LTP 30 June 2021 \$000	Actual 30 June 2021 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	\$ 533	\$ 558	\$ 474
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	484	493	593
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	34	25	21
Local authority fuel tax, fines, infringements fees, and other receipts	3	3	13
Total operating funding	1,054	1,079	1,101
Applications of operating funding			
Payments to staff and suppliers	829	845	659
Finance costs	-	-	-
Internal charges and overheads applied	362	372	376
Other operating funding applications	-	-	-
Total application of operating funding	1,192	1,217	1,036
Surplus / (deficit) of operating funding	(138)	(138)	65
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	20	21	50
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	7
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	20	21	57
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	-	-	-
Capital expenditure - to replace existing assets	61	-	1
Increase/(decrease) in reserves	(179)	(117)	120
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	(118)	(117)	122
Surplus/(deficit) of Capital Funding	138	138	(65)
Funding balance	-	-	-

Significant variations from Long Term Plan 2018-28

General rates income reduced from the LTP budget due to the COVID.19 pandemic, where Council agreed to reduce the overall rates increase for the 2020/21 Annual Plan to 4.0% from the previously proposed increase of 7.7% in recognition of the uncertainties due to the pandemic.

Fees and charges income has increased from the LTP budget due to increased building consent income.

Payments to staff and suppliers reduced from the LTP budget due to deferral of the District Plan review expenditure (Actual \$2,000; LTP 2021 Budget \$182,000).

POINTS OF INTEREST

ENVIRONMENTAL SERVICES

Waimate District Council received funding from the Ministry of Business, Innovation and Employment to contribute towards the monitoring and compliance of responsible camping within the district. This significantly assisted with resourcing a freedom camping ambassador to undertake the monitoring of our identified freedom camping sites and ensuring compliance - installing new freedom camping signage. It was also utilised to enhance the level of service in relation to camping compliance during the 2020/21 lakes camping season.

BUILDING CONTROL

During the budgeting process it was anticipated there would be a drop in the number of building consents due to the COVID-19 uncertainties. However, we were proven wrong and building consent applications over this period increased and the actual income well exceeded the estimated budget.

WHAT WE DO:

The Community Services group of activities involves promoting the social, cultural and economic development of our communities to ensure they have a good quality of life.

The Community Services Group includes the following activities provided by Council:

- **Community Support**
Community Support provides decision-making and accountability for contestable and annual grants. Funds come from both Council and non-Council sources.
- **Economic Development and Promotions**
This activity promotes economic development and visitor activity in the district. Council have a focus on an economic development strategy and implementation of its projects.
- **Emergency Management**
Civil Defence Emergency Management (CDEM) focuses on supporting our community in the understanding and management of their hazards and risks and the management of and recovery from emergencies. This is primarily achieved through annual work programmes which are linked to the Canterbury Group and Welfare Plans which in turn reflects the responsibilities of Councils under the National Plan and Civil Defence Emergency Management Act (2002). All activity is guided by 4Rs of CDEM: Reduction, Readiness, Response and Recovery.
- **Library**
The provision of a walk in and online library service offering a wide collection of reading material and electronic information. In addition to the traditional borrowing, people make extensive use of reading in the library, use of computers and free wifi. The library is also a meeting place for groups and school visits.

WHY WE PROVIDE IT:

Our Community Services activities are in the business of enhancing the residents in every-day community life.

These activities help ensure:

- Continuation and development of many community groups and facilities which contribute to social, cultural and recreational outcomes for our district
- Sustainable economic growth in the Waimate District
- The district can be prepared for an emergency and will be supported through any emergency that arises
- Potential impacts of disasters are reduced, for a quicker recovery
- Research capabilities are available to residents enabling them to participate extramurally in tertiary studies not otherwise available in our district
- Resources are available to all members of our community

COMMUNITY OUTCOMES AND RELATED WELLBEINGS

Community outcomes describe how Waimate District Council aims to achieve meeting the current and future needs of our communities.

The Local Government (Community Well-being) Amendment Act which was passed 30 April 2019 has resulted in a change in the purpose of local government, which is to promote community well-being.

This means that we, as local authorities, are responsible for improving the social, economic, environmental and cultural well-being of our communities.

ACTIVITY	RELATED WELLBEINGS	COMMUNITY OUTCOMES
Community Support	Social Economic Cultural	<p>Safe and Healthy People</p> <ul style="list-style-type: none"> • Our services, infrastructure and environment enhance quality of life <p>Active, Diverse and Supportive Community</p> <ul style="list-style-type: none"> • District assets provide recreation and leisure choice • We celebrate and support the good things about our community
Economic Development and Promotions	Social Economic Cultural	<p>Thriving Community</p> <ul style="list-style-type: none"> • A district that provides infrastructure for economic activity • A district that encourages development • A district that actively promotes itself and its businesses <p>Safe and Healthy People</p> <ul style="list-style-type: none"> • Our services, infrastructure and environment enhance quality of life <p>Active, Diverse and Supportive Community</p> <ul style="list-style-type: none"> • We celebrate and support the good things about our community
Emergency Management	Social	<p>Safe and Healthy People</p> <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life
Library	Social Cultural	<p>Safe and Healthy People</p> <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life <p>Active, Diverse and Supportive Community</p> <ul style="list-style-type: none"> • District assets provide recreation and leisure choice • We celebrate and support the good things about our community

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
An economic development focus on one area could create distortions away from potentially more economically viable job sectors. There is an opportunity cost to focusing heavily on one industry.	The development of the Economic Development Strategy is a joint project between Council and the community. This places balances on projects with the plan.
Due to the large number of community groups and limited funding sources community support activity may have more approaches for assistance than the amount of funding available.	Council will continue to monitor applications and amount allocated within the contestable and annual grants.
The Library provides a place for congregation which may result in noise and disturbance to others.	One staff member is on front counter and monitors library users.

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Provide quality community services that meet the expectations of the community

How we do it	<ul style="list-style-type: none"> Provide quality library services to community and visitors 		
How we measure performance	Performance Measure	Result	Achievement 2020/21
	Resident satisfaction with library services Target: > 85% satisfied or very satisfied residents	Resident satisfaction with library services = 77%	Not achieved (2019/20: Not measured)

2. Improve individual, community and business awareness of the risks from hazards and assist them to build resilience to emergency events

How we do it:	<ul style="list-style-type: none"> Educate and inform the public and businesses about the risks to their communities from hazards via presentations, media campaigns and printed material in order to improve community resilience Review Civil Defence Plan Identify hazards that require research for risk reduction and assist in the delivery of results from research as part of ongoing community education Provide training for volunteers and staff so they can respond to emergency events in a manner that supports our communities Monitor hazard information and events as they progress 		
How we measure performance	Performance Measure	Result	Achievement 2020/21
	Percentage of residents who feel Council has provided them with enough information to be able to cope in an emergency Target: > 85% satisfied or very satisfied residents	Residents who feel Council has provided them with enough information to be able to cope in an emergency = 60%	Not achieved (2019/20: Not measured)
	Number of emergency management community engagement activities Target: 6 per year	Emergency management community engagement activities = 12 The thirteen community based radios were checked in September, December, March and May. COVID-19 resurgence planning to prepare for further community outbreaks within Canterbury. The national earthquake drill (NZ Shake Out) took place on 15 October 2020. This was promoted across the district with schools and businesses taking part. The Local Fuel Plan was completed with the installation of a generator plug at the Challenge service station.	Achieved (2019/20: Achieved)

3. Civil Defence Emergency Management personnel appropriately trained and prepared to assist community in the event of an emergency

How we do it:	<ul style="list-style-type: none"> • Civil Defence Emergency management personnel and partner agencies participate in in-house/regional/national exercises • Civil Defence Emergency management personnel attend training courses 		
How we measure performance	Performance Measure	Result	Achievement 2020/21
	Annual Group exercise Target: 1 annually	Group exercises held = 0 Across the Canterbury Group it was decided to not hold CDEM exercises due to the ongoing COVID-19 response and resurgence planning.	Not achieved (2019/20: Achieved)
	Civil Defence Emergency Management personnel within the EOC offered training Target: 2 training opportunities per year	Training opportunities offered = 4 <ul style="list-style-type: none"> • One Emergency Operations Centre Level 2, 2-day training was held on 22 and 23 September 2020. Attended by five staff members. • One Applied Coordinated Incident Management System (CIMS), 2-day training was held on 9 and 10 September 2020, attended by one staff member. • One Emergency Operations Centre Level 3 training was held from 5 to 7 October 2020. Attended by three staff members. • One Emergency Operations Centre Level 2, 2 day training was held on 15 and 16 March 2021. Attended by four staff members. 	Achieved (2019/20: Achieved)

4. Manage and allocate community funding scheme grants

How we do it:	<ul style="list-style-type: none"> • Administration, promotion and management of Council's community funding schemes, Creative Communities Scheme and Sport NZ Rural Travel Fund • Grant accountability forms collected to ensure appropriate use of funds • Promote the availability of all Council funding opportunities 		
How we measure performance	Performance Measure	Result	Achievement 2020/21
	All grants administered by Council are fully subscribed Target: All grants fully subscribed	WDC Sports Grant Applications = 9 Amount allocated = \$10,203.48 Balance carried forward = \$0.00	Achieved (2019/20: Achieved)
		Creative NZ Communities Grant Applications = 13 Amount allocated = \$25,985.69 Balance carried forward = \$2,201.07	Not achieved (2019/20: Not achieved)
		Sport NZ Rural Travel Grant Applications = 2 Amount allocated = \$5,460.00 Balance carried forward = \$8,075.00	Not achieved (2019/20: Not achieved)
		WDC Community Grant Applications = 6 Amount allocated = \$5,644.00 Balance carried forward = \$4,356.00	Not achieved (2019/20: Achieved)
		WDC Heritage Grant Applications = 1 Amount allocated = \$1,000.00 Balance carried forward = \$6,687.32	Not achieved (2019/20: Not achieved)
		Recreational Track Grant Applications = 2 Amount allocated = \$14,447.16 Balance carried forward = \$5,552.84	Not achieved (2019/20: Achieved)

5. Support economic development in the District

How we do it:	<ul style="list-style-type: none"> • Maintain a business friendly Council approach to customer relations • Ensure economic development is a high priority in decision-making • Finalise implementation of Economic Development Strategy • Supporting local events 		
How we measure performance	Performance Measure	Result	Achievement 2020/21
	<p>Implementation of Economic Development Strategy</p> <p>Target: Strategic aims identified and prioritised and commenced</p> <ol style="list-style-type: none"> 1. Roll out the Waimate District brand 2. Develop a signage plan 3. Develop a landscaping plan 4. Enhance the White Horse monument and surrounds 5. Investigate the development of an industrial/business park 	<ol style="list-style-type: none"> 1. Graphic designer commences 1 July. Completion of brand guidelines are a priority following LTP. 2. Application submitted to the Tourism Infrastructure Fund for co-funding of signage plan design and installation. 3. Application submitted to Tourism Infrastructure Fund for two public toilets at Waihao Box and Briars Gully. Landscaping plan has been placed on hold due to other priorities. 4. Building consent issued for White Horse redevelopment. Waimate2gether finalising quotes. 5. Business park deferred due to other priorities. 6. White Horse Exhibition Centre feasibility study (new project) - quotes received, Council to contribute via economic development budget along with funding from local groups and fundraising event. 	<p>Achieved (2019/20: Achieved)</p>
<p>Positive perception of living in Waimate District (As measured in biennial survey)</p> <p>Target: > 85% satisfied or very satisfied residents</p>	<p>Residents have a positive perception of living in district = 85%</p>	<p>Achieved (2019/20: Not measured)</p>	

6. Information and Library services, programmes and material are accessible to district residents, schools and visitors

How we do it:	<ul style="list-style-type: none"> • Ensure information and library services are accessible to the community and visitors with consistent and appropriate opening hours • Ensure information centre is stocked with a variety of quality local information • Provide skilled staff to assist with enquiries • Provide access to physical collections at the library facilities and online • Provide a wide range of high quality library material • Produce and promote an annual programme of library exhibitions on a range of subject material 		
How we measure performance	Performance Measure	Result	Achievement 2020/21
	Provide educational programmes at the library Target: 4 programmes provided annually	Programmes provided = 21 To name a few: <ul style="list-style-type: none"> • Holiday craft packs (craft and digital literacy) • Where have you read a book this spring? (digital literacy) • Cannabis Legalisation (peg vote and dialogue) • Cannabis Legislation • End of Choice Act • Summer Reading Programme • Story Time • Better Digital Better Digital Futures • Digital Device Classes 	Achieved (2019/20: Achieved)
	Visitors to Explore Waimate website Target: Number of visitors increases annually	Website Unique visitors = 36,429 Visits = 39,910 Page views = 73,004 Facebook Likes = 1,808 Followers = 1,879 Instagram Followers = 633	Achieved (2019/20: Achieved)

Note:

Targets provided for each measure are the same for both the current year and the prior year.

Community Services Group Funding Impact Statement for the year ended 30 June 2021

	LTP 30 June 2020 \$000	LTP 30 June 2021 \$000	Actual 30 June 2021 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	\$ 351	\$ 358	\$ 306
Targeted rates	506	519	499
Subsidies and grants for operating purposes	21	22	255
Fees and charges	13	14	7
Interest and dividends from investments	1	1	-
Internal charges and overheads recovered	2	3	25
Local authority fuel tax, fines, infringements fees, and other receipts	28	29	10
Total operating funding	922	944	1,102
Applications of operating funding			
Payments to staff and suppliers	699	725	768
Finance costs	-	-	-
Internal charges and overheads applied	271	279	290
Other operating funding applications	-	-	-
Total application of operating funding	970	1,004	1,057
Surplus / (deficit) of operating funding	(47)	(60)	45
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 capital funding	-	-	-
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	-	-	-
Capital expenditure - to replace existing assets	61	63	53
Increase/(decrease) in reserves	(109)	(123)	(8)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	(47)	(60)	45
Surplus/(deficit) of Capital Funding	47	60	(45)
Funding balance	-	-	-

Significant variations from Long Term Plan 2018-28

General rates income reduced from the LTP budget due to the COVID.19 pandemic, where Council agreed to reduce the overall rates increase for the 2020/21 Annual Plan to 4.0% from the previously proposed increase of 7.7% in recognition of the uncertainties due to the pandemic.

Subsidies and grants for operating purposes includes income from the Mayors Taskforce for Jobs community recovery initiative (\$140,000) and the New Zealand Libraries Partnership Programme (\$81,000) which were not included in the LTP budgets.

Payments to staff and suppliers has increased from the LTP budget due to operational spends for the Mayors Taskforce for Jobs and New Zealand Libraries Partnership Programme.

POINTS OF INTEREST

ECONOMIC DEVELOPMENT AND PROMOTIONS

Council spent \$140,000 from the Mayor's Taskforce for Jobs Community Recovery programme in partnership with the Ministry of Social Development and Local Government New Zealand. Through this funding, an Employment Coordinator was appointed in November 2020 to work with employers and job seekers, particularly youth and people whose jobs had been affected by COVID-19. Council's target was to place 25 people into full-time employment (32 hours or more per week). That target was exceeded by placing 35 people into full-time employment, including 8 apprenticeships. An additional 40 people were placed into part-time, casual or seasonal employment.

Building consent for Stage 1 of the White Horse redevelopment project was issued in May 2021. The monument has been cleaned and is ready for painting in spring 2021 and public toilets have been purchased. The majority of the work will be undertaken in the 2021/22 financial year.

LIBRARY SERVICES

The January flooding of the main Council office also affected the library, closing for repairs through to 9 March 2021. It was a huge task to remove all books and shelving from the library to allow for the laying of new carpet throughout. During the closure, the library's digital services were promoted, including an outreach session in the kiosk outside the supermarket.

NEW ZEALAND LIBRARY PARTNERSHIP PROGRAMME (NZLPP)

Council were fortunate to secure COVID-19 funding from Department of Internal Affairs to employ two full-time staff to work in the roles of Digital Librarian and Community Engagement Librarian. The two new librarians have enhanced the promotion of the library and its services. The Digital Librarian has focused on digital training and improvement of the digital services offered through the library, while the Community Engagement Librarian has focused on offering community groups and schools support and the introduction of new programmes. We are also encouraging the use of te reo Māori in the library with new signage and weekly language lessons.

WHAT WE DO:

The Community Facilities Group provides and manages several key community facilities that meet the district's recreation and leisure needs as well as social and cultural provisions for our communities.

The Community Facilities Group includes the following activities provided by Council:

- **Camping**

Council provides a range of formal and informal camping grounds throughout the district. This includes cabins and camp sites at Victoria Park, and camp sites at the Knottingley Park Motor Camp, St Andrews Reserve and the Morven Camping Ground (which is managed by a Domain Board). These camp grounds all offer powered and non-powered sites. Our Waimate Lakes campgrounds offer seasonal non-powered camping sites at five locations on the shores of the picturesque Waitaki Lakes. Council cleans and maintains our camping sites to ensure residents and visitors alike have access to quality, safe and appealing camping grounds and facilities.

- **Cemeteries**

Council manages and maintains a number of cemeteries across the district. We have two active cemeteries, Waimate and Otaio. The Glenavy and Morven cemeteries are closed for interments but are maintained by Council. Council provides land and services for the burial or interment of ashes of the dead and ensure cemeteries are well maintained so they are peaceful places for family, friends, the community and visitors. We also maintain and update an electronic cemetery database for the Waimate and Otaio cemeteries to assist with enquires about burials in these Council cemeteries.

- **Event Centre**

Opened in December 2016, the Waimate Event Centre is a modern facility offering a mix of spaces for indoor recreation, meetings and events. The Event Centre hosts a number of tenants including the Information Centre, providing a dual service to both residents and visitors alike.

The features of the Event Centre include:

- Two multi-use courts
- Climbing wall
- Netted cricket lane
- Squash courts
- Fitness centre
- Function and meeting rooms with kitchen and bar facilities

The Event Centre is available for bookings seven days a week. We work together with community, sport and school groups to co-ordinate a range of events to cater for the recreational and social needs of our community.

- **Parks and Public Spaces**

Parks and Public Spaces provides and manages over 100 hectares of parks, reserves, sports grounds, playgrounds and gardens throughout the district. These vary in size and use. Our premier parks – Victoria Park and Knottingley Park and Arboretum offer a range of sport and recreational activities in park settings that showcase the natural beauty of our district. Urban reserves and neighbourhood playgrounds, such as Boland Park and the Town Belt, enhance the urban environment and provide recreation for residents and visitors. Our rural reserves provide roadside plantings to enhance town entrances. We also maintain a number of heritage monument and plaques including the war memorials, the Margaret Cruickshank monument and the White Horse.

- **Property**

We own and manage a variety of properties for community use. These properties supplement our other community facilities in this group and include community venues, public toilets, council administration buildings, community housing and reserve land. Council maintains these properties to ensure they are safe and fit for purpose.

Council provides safe, clean and accessible toilet facilities for both residents and visitors. We also provide 27 community housing units. These are good quality, affordable units available for low income residents.

- **Swimming Pool**

The Norman Kirk Memorial Swimming Pool is an outdoor heated, six lane pool, 33.3 metres long, set in a 0.28ha landscaped setting. The pool is named for the late Prime Minister, Norman Kirk, who was born and is buried in Waimate. The pool is open from mid-October to mid-March with sessions to cater for lane swimmers, children, swimming and exercise club and school visits. Trained lifeguards ensure the swimming pool is a safe and inviting facility for the community to enjoy.

WHY WE PROVIDE IT:

Council recognises that community facilities strengthen local communities in a number of ways, including providing places and spaces for people to meet and interact, facilitating community sporting, recreational, cultural, leisure and educational activities.

People often chose to live where they can enjoy a range of amenities and facilities. Council aims, through the Community Facilities activities, to create environments throughout our district, where there is an attractive array of facilities for our communities and visitors to enjoy.

COMMUNITY OUTCOMES AND RELATED WELLBEINGS

Community outcomes describe how Waimate District Council aims to achieve meeting the current and future needs of our communities.

The Local Government (Community Well-being) Amendment Act which was passed 30 April 2019 has resulted in a change in the purpose of local government, which is to promote community well-being.

This means that we, as local authorities, are responsible for improving the social, economic, environmental and cultural well-being of our communities.

ACTIVITY	RELATED WELLBEINGS	COMMUNITY OUTCOMES
Camping	Social	<p>Safe and Healthy People</p> <ul style="list-style-type: none"> • Our services, infrastructure and environment enhance quality of life <p>Sustainable District and Environment</p> <ul style="list-style-type: none"> • We value the natural environment, biodiversity and landscapes <p>Active, Diverse and Supportive Community</p> <ul style="list-style-type: none"> • District assets provide recreation and leisure choice
Cemeteries	Social	<p>Safe and Healthy People</p> <ul style="list-style-type: none"> • Our services, infrastructure and environment enhance quality of life <p>Sustainable District and Environment</p> <ul style="list-style-type: none"> • A district that is enhanced through sustainable and diverse development • Our heritage is valued and protected • We value the natural environment, biodiversity and landscapes <p>Active, Diverse and Supportive Community</p> <ul style="list-style-type: none"> • District assets provide recreation and leisure choice
Event Centre	Social Cultural	<p>Thriving Community</p> <ul style="list-style-type: none"> • A district that provides infrastructure for economic activity • A district that actively promotes itself and its businesses <p>Safe and Healthy People</p> <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life <p>Active, Diverse and Supportive Community</p> <ul style="list-style-type: none"> • District assets provide recreation and leisure choice
Parks and Public Spaces	Social Environmental Cultural	<p>Safe and Healthy People</p> <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life <p>Sustainable District and Environment</p> <ul style="list-style-type: none"> • We value the natural environment, biodiversity and landscapes <p>Active, Diverse and Supportive Community</p> <ul style="list-style-type: none"> • District assets provide recreation and leisure choice

ACTIVITY	RELATED WELLBEINGS	COMMUNITY OUTCOMES
Property	Social Economic	<p>Thriving Community</p> <ul style="list-style-type: none"> • A district that provides infrastructure for economic activity <p>Safe and Healthy People</p> <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life
Swimming Pool	Social	<p>Safe and Healthy People</p> <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life <p>Active, Diverse and Supportive Community</p> <ul style="list-style-type: none"> • District assets provide recreation and leisure choice

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
There are health and safety risks associated with Community Facilities for the public and for staff.	Council has robust Health and Safety systems in place and an active Health and Safety Manual to ensure we meet all our obligations under the Health and Safety at Work Act 2014 and associated regulations and guidelines. Playgrounds, camping grounds, and other community facilities are audited to ensure they comply with all health and safety standards. Staff and volunteers are appropriately trained to ensure health and safety requirements are met and any incidents responded to appropriately. All swimming pool staff hold a Pool Lifeguard Practicing Certificate.
Cemeteries and camping facilities can potentially cause contamination of groundwater and waterways.	<p>Consents require cemetery developments to be set back an appropriate distance from watercourses and plots are not in direct contact with groundwater. Landscaping of cemeteries improves the aesthetics.</p> <p>Council provides facilities to mitigate potentially negative environmental effects at the Waimate Lakes campgrounds. Toilet facilities with septic tanks and rubbish and recycling bins and collection are provided during the camping season.</p>
The Waimate Event Centre is located in a residential area and some functions may cause disturbance to neighbours.	Council will work to ensure all hirers of the Event Centre are aware of their responsibilities with regards to noise control. Landscape plantings will help mitigate noise pollution.
Toxic chemicals are used in the maintenance of the swimming pool and to spray weeds in public spaces and road sides.	<p>Swimming pool staff are trained in the handling of chlorine to ensure the safe use of this chemical.</p> <p>Parks staff are trained appropriately and wear personal protective equipment when using weed spray. Signs are used to warn the public that spraying is taking place.</p>

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Provide quality community facilities that meet the expectations of the community			
How we do it	<ul style="list-style-type: none"> • Ensure community facilities are accessible to the community and visitors • Provide clean, safe and well maintained public toilets, camp sites and cemeteries • Annual maintenance and health and safety programmes for public toilets, camp sites, cemeteries, swimming pool and Event Centre • Facilities are open to the community and visitors with consistent and appropriate opening hours 		
How we measure performance	Performance Measure	Result	Achievement 2020/21
	Resident satisfaction with public toilets Target: > 85% satisfied or very satisfied residents	Resident satisfaction with public toilets = 61%	Not achieved (2019/20: Not measured)
	User satisfaction with camping facilities Target: > 85% satisfied or very satisfied users	User satisfaction with camping facilities = 76%	Not achieved (2019/20: Not measured)
	Resident satisfaction with cemetery facilities and services Target: > 85% satisfied or very satisfied residents	Resident satisfaction with cemetery facilities and services = 82%	Not achieved (2019/20: Not measured)
	Resident satisfaction with parks and public spaces Target: > 85% satisfied or very satisfied residents	Resident satisfaction with parks and public spaces = 84%	Not achieved (2019/20: Not measured)
	Resident satisfaction with swimming pool facilities Target: > 85% satisfied or very satisfied residents	Resident satisfaction with swimming pool facilities = 62%	Not achieved (2019/20: Not measured)
	Resident satisfaction with Event Centre facilities Target: > 85% satisfied or very satisfied residents	Resident satisfaction with Event Centre facilities = 78%	Not achieved (2019/20: Not measured)
	Utilisation of Event Centre and swimming pool Target: Number of visits increase annually	Event Centre visits = 27,712	Achieved (2019/20: Not achieved)
		Swimming pool visits = 12,279	Not achieved (2019/20: Not achieved)
	Camping facilities are well maintained and tidy Target: Less than 5 complaints per year	Complaints received = 12	Not achieved (2019/20: Achieved)
	Cemeteries are well maintained Target: Less than 5 complaints per year	Complaints received = 2	Achieved (2019/20: Achieved)

2. Provide safe community facilities for the community and visitors

How we do it:	<ul style="list-style-type: none"> • Maintain facilities, parks, playgrounds and buildings to established standards • Periodic replacement or refurbishment of plant to maintain existing level of service • Ensure health and safety plans are in place for all community facilities • Annual cleaning, maintenance and health and safety audits for public toilets, camp sites, cemeteries, swimming pool and Event Centre 		
How we measure performance	Performance Measure	Result	Achievement 2020/21
	Community facilities meet legislative safety requirements (Local Government Centre, Library, Regent Theatre, Event Centre) Target: Building Warrant of Fitness (WOF), Fire Regulations and Licence requirements are current	Building Warrant of Fitness (WOF), Fire Regulations and Licence requirements are current = Yes	Achieved (2019/20: Achieved)
	All playgrounds are assessed against appropriate New Zealand Safety Standards Target: All playgrounds meet safety standards	All playgrounds meet safety standards = Yes	Achieved (2019/20: Achieved)
	Annual cleaning, maintenance and health and safety programme audit for Event Centre, swimming pool, playgrounds, public toilets, cemeteries, camp sites Target: 1 audit annually	Annual Audits = 1	Achieved (2019/20: Not achieved)
	Swimming pool, Event Centre and playgrounds are maintained to a level that does not cause injury Target: No injuries are caused by lack of maintenance	Swimming pool = no injuries reported Playgrounds = no injuries reported Event Centre = no injuries reported	Achieved (2019/20: Achieved)
	Serious hazards at the swimming pool are responded to immediately Target: 100% response in 30 minutes	Serious incidents reported = 0	Achieved (2019/20: Achieved)
	Serious hazards at the Event Centre are responded to immediately Target: 100% response in 30 minutes	Serious incidents reported = 0	Achieved (2019/20: Achieved)
	Serious hazards in playgrounds are responded to immediately Target: 100% response in 30 minutes	Serious incidents reported = 0	Achieved (2019/20: Achieved)

3. Community Housing units are tenanted and well managed

How we do it:	<ul style="list-style-type: none"> • Maintain a waiting list, interview and place prospective tenants according to Council's eligibility criteria • Manage issues associated with the community housing portfolio • Maintain units as notified through the Council's service request system • Provide low cost community housing 		
How we measure performance	Performance Measure	Result	Achievement 2020/21
	Occupancy rate of community housing units Target: 90% or greater occupancy	Percentage of occupancy recorded for community housing = 99%	Achieved (2019/20: Achieved)
	Annual cleaning, maintenance and health and safety programme audit for community housing Target: 1 audit annually	Annual audits = 3	Achieved (2019/20: Achieved)
	Rent charge for community housing units Target: Rent charge is equal to, or less than market rental	Rent charge is equal to, or less than market rental = Yes	Achieved (2019/20: Achieved)

4. Provide accessible and accurate cemetery records

How we do it:	<ul style="list-style-type: none"> • Maintain and update electronic cemetery database 		
How we measure performance	Performance Measure	Result	Achievement 2020/21
	Cemetery records updated to reflect new internments Target: 100% of cemetery records are updated within two months	Percentage of cemetery records are updated within two months = 100%	Achieved (2019/20: Achieved)

Note:

Targets provided for each measure are the same for both the current year and the prior year.

Community Facilities Group Funding Impact Statement for the year ended 30 June 2021

	LTP 30 June 2020 \$000	LTP 30 June 2021 \$000	Actual 30 June 2021 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	\$ 231	\$ 237	\$ 314
Targeted rates	1,281	1,366	1,360
Subsidies and grants for operating purposes	-	-	-
Fees and charges	351	358	500
Interest and dividends from investments	-	-	4
Internal charges and overheads recovered	406	424	404
Local authority fuel tax, fines, infringements fees, and other receipts	325	332	470
Total operating funding	2,596	2,717	3,053
Applications of operating funding			
Payments to staff and suppliers	1,504	1,542	1,664
Finance costs	-	-	-
Internal charges and overheads applied	762	781	737
Other operating funding applications	-	-	-
Total application of operating funding	2,266	2,323	2,401
Surplus / (deficit) of operating funding	330	394	652
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 capital funding	-	-	-
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	72	131	524
Capital expenditure - to replace existing assets	190	56	313
Increase/(decrease) in reserves	68	207	(186)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	330	394	652
Surplus/(deficit) of Capital Funding	(330)	(394)	(652)
Funding balance	-	-	-

Significant variations from Long Term Plan 2018-28

General rates income increased from the LTP budget due to increased funding of staff resourcing, insurance and electricity costs. This was offset partially by the COVID.19 pandemic, where Council agreed to reduce the overall rates increase for the 2020/21 Annual Plan to 4.0% from the previously proposed increase of 7.7% in recognition of the uncertainties due to the pandemic.

Targeted rates income are in line with the LTP budget. Increases from the LTP budget were due to increased funding of staff resourcing, insurance and electricity costs. This was offset by the COVID.19 pandemic, where Council agreed to reduce the overall rates increase for the 2020/21 Annual Plan to 4.0% from the previously proposed increase of 7.7% in recognition of the uncertainties due to the pandemic.

Fees and charges income has increased from the LTP budget due to higher levels of camping revenue.

Local authority fuel tax, fines, infringements fees, and other income has increased from the LTP budget mainly due to the estimated insurance recovery from the January 2021 flood event and increased Community Housing rental income.

Payments to staff and suppliers has increased from the LTP budget due to increased staff resources for the Camping, Swimming Pool and Event Centre activities, along with increased insurance and electricity costs.

Capital expenditure has increased from the LTP budget due to the Local Government Centre (LGC) and Library internal refurbishment following the January 2021 flood event (\$212,000 Actual; LTP Budget nil), the LGC roof replacement (\$111,000 Actual; LTP Budget nil), LGC heatpumps and furniture (\$100,000 Actual; LTP Budget nil), Whitehorse area public toilets (\$108,000 Actual; LTP Budget nil) and camping projects for driveway resealing and fencing (\$93,000 Actual; LTP Budget \$8,000).

POINTS OF INTEREST

CAMPING

Waterline pipe work at Waitangi has been completed to increase water capacity to the Waimate Lakes camping grounds.

Concrete floors were recovered with terraflake at the toilet blocks at Waitangi East and West, Te Akatarawa Reserve and Fisherman's Bend for easier and more hygienic cleaning.

Concrete floors were installed at all 14 dump stations throughout all Waimate Lakes camping sites for easier access and cleaning.

Replaced appliances in Victoria Park and Tennant Street camping grounds kitchens.

Painted ceilings and walls, plus recovered the concrete floors with terraflake at the toilet and shower blocks, kitchen and laundry at the Knottingley Park Camping Ground. In addition, new appliances were installed in the kitchen and laundry and improvements were made to the lighting and ventilation in the toilet and shower block.

Refurbished ensuite 3 at Victoria Park Camping Ground.

Resealed drive way in Victoria Park Camping Ground.

CEMETERIES

Remedial tree works were carried out to remove dangerous ageing trees and open up seating areas.

EVENT CENTRE

Due to the Council office flooding on 3 January 2021, Council reception was relocated to the Waimate Event Centre sharing the reception desk and occupying an office. The customer service team moved back to the main office on 8 June 2021.

PARKS AND PUBLIC SPACES

Removed swings in the Victoria Park gardens to allow for more appropriate planting and use of the space.

Partnered with the Waihao Wainono Community Catchment Group to redevelop the area and tracks between the Black Hole and McCulloch's Bridge.

PROPERTY

The majority of community housing units at Kennedy Crescent were fitted with extractor fans in each kitchen and bathroom to meet new healthy homes legislation.

As a result of the January flooding at the main office, not only was the damage to the building repaired but at the same time while staff were out of the building it was seen as an opportune time to complete stage one of the building refurbishment. The concrete tile roof was replaced with long run iron.

SWIMMING POOL

Pool Safe accreditation was gained.



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