



# WAITAKI DISTRICT COUNCIL PRE-ELECTION REPORT 2022

**VOTE  
2022**

**LOCAL ELECTIONS**

shape the  
future of  
your place

**Information for voters  
and potential candidates**



**Waitaki**  
DISTRICT COUNCIL  
TE KAUNIHERA Ā ROHE O WAITAKI



Waitaki – the best  
place to be!

Waitaki – Whenua  
taurikura!

Empowering our people and place to thrive  
Whakapuāwai takata, Whakapuāwai whenua

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# ELECTION 2022 KEY DATES



# WHAT'S THIS REPORT ABOUT?

**On 8 October 2022 you will have the opportunity to shape the future of your community, your district and your Council.**

This could be either as a candidate for election or by voting for the people you want as your Mayor and Councillors and Community Board members.

**These are the people who best represent you and what you want for our district.**

These are the people who will make the decisions on your district.

**Have your vote and have your say for Waitaki!**

## Who is this report for?

**You.** It's for people thinking of standing as an elected member to represent their community, voters, residents and anyone who wants to be more informed about where we're at as a district.

## Why has this report been prepared?

Because it's important. **We want both voters and potential candidates to know what's planned for Waitaki, what some of the key issues are, the challenges we face and the opportunities for Waitaki.** We want to hear candidates' ideas and thoughts on the matters we have outlined.

This report is a **legislative requirement** of the Local Government Act 2002. The law requires each Council to prepare a Pre-election report.

## Who has prepared the report?

The law requires this report to be politically neutral. **This report has been prepared by the Chief Executive** independently of the Mayor and Councillors.

## Audit of information

While the Pre-election report has not been audited, most of the financial data and information is taken from audited Council documents including the 2021-31 Long Term Plan and previous Annual Reports. These can be found on our website at [www.waitaki.govt.nz](http://www.waitaki.govt.nz).

*This Pre-election Report informs voters and potential candidates of the key issues, opportunities and challenges facing Waitaki.*

*It also summarises our finances as well as how we fund our projects, services and facilities.*

## Where to find out more

**Our website contains more information about the Council, including:**

- 2021-31 Long Term Plan
- Annual Plan 2022/23
- Annual Reports
- Waitaki District Plan
- Waitaki District Strategies and Plans
- Council Controlled Organisations
- Local Governance Statement
- Candidates' Information Booklet

While this report provides an overview of key Council activities and financial information, if you need more information our staff can assist with your questions.

**You can contact us on 03 433 0300 or view on our website:**

**[www.waitaki.govt.nz](http://www.waitaki.govt.nz)**

**For more information on standing, enrolling and voting in the upcoming Local Government elections visit:**

**[www.vote.nz](http://www.vote.nz)**

**[www.votelocal.co.nz](http://www.votelocal.co.nz)**

**[www.waitaki.govt.nz/elections](http://www.waitaki.govt.nz/elections)**

**VOTE  
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LOCAL ELECTIONS**



# A MESSAGE FROM OUR CHIEF EXECUTIVE

**Waitaki District Council exists to serve the district, communities and residents of Waitaki. Its role is to improve the community, economic, environmental and cultural wellbeing of our district. It does this through providing services and infrastructure as well as by investing in projects and partnerships.**

As the democratically elected body of the district, the Council also advocates to government, its agencies and other bodies on behalf of our residents. The Elected Members of the Council and the two Community Boards play an important role, not just in the governance of the Council, but in the future direction of the district and the wellbeing of our communities.

If you are considering standing for Waitaki District Council, or preparing to vote, there are some important things in this report that we want you to be informed of and consider ahead of this year's Local Government elections.

Waitaki is a great place to live. While the world is full of change, Waitaki is also changing in its climate and environment, its people and communities, and in its view for the future. With change there are challenges, but these challenges also bring our district opportunities to progress, prosper, and grow stronger together.

Some of the challenges that we face as a district include meeting the needs of our ageing population, addressing our housing issues, and securing the people and skills across all industries that our district needs.

Recent events such as COVID, have increased financial pressures. Costs are rapidly rising, with inflation at a three-decade high, fuel prices at record

levels, interest rates rising rapidly, and ongoing disruption to global supply chains. These are challenges facing all of us as individuals, businesses, and within the Council.

Meanwhile, the impacts of climate change are beginning to be seen and felt with greater frequency and intensity across New Zealand. We are seeing more droughts, floods, fires and extreme weather events such as the recent tornadoes on the Kapiti coast.

At Council we have started to prepare our community for the impacts of climate change by improving and strengthening our infrastructure, but we need to do more to adapt to climate change and mitigate future risks. Council recognised this in its Climate Change Declaration in June 2022.

The next two years will see the greatest change to Councils across New Zealand since 1877 which will impact our communities. The Government is implementing a number of reforms, in particular Three Waters; Future For Local Government; and Resource Management Act Reforms. These will change the way local councils work.

To respond to the Government Reforms we have started our own Transformation Programme to ensure that we are ready for the future, that we are meeting our community's needs, and we

are serving our community where support is needed. We are changing to ensure we are modern, efficient, adaptable, and able to support the needs of our community today and in the future.

This report delves into the key matters facing our communities and Council, as well as setting out the strategic context for our decision making.

It will be a challenging term ahead for every one of our Elected Members. There will be decisions to be made by Council that will have major impacts across our community.

If we acknowledge the challenges and opportunities, and create a plan to take informed action to respond to these challenges, we can make a positive difference for our district and our communities.

**I encourage candidates and voters to read this report so that you are well informed when you participate in this year's Local Government election. Let's make Waitaki - the best place to be!**

**Alex Parmley**  
Chief Executive

# WHAT IS WAITAKI?

**Waitaki is a vast and varied district straddling the regions of Otago and Canterbury and stretching almost across the width of the South Island, along the Waitaki River, from the alps to the ocean.**

**The Waitaki River was a principal ara tawhito (traditional travel route) for Kāi Tahu** (Ngāi Tahu), providing direct access to the interior of Te Waipounamu (the South Island). Over generations of occupation and use, **Kāi Tahu developed extensive knowledge of the Waitaki**, and the numerous kāika nohoaka (seasonal settlements) and kāika mahika kai (food gathering sites) along the length of the river.

Early Māori used the Waitaki River as a highway to the interior, hunting birds and other resources in the mountain valleys before floating their catch down the river on rafts made of raupō called mokihi. These hunters left their mark here, in the form of rock art which can still be seen in the limestone cliffs throughout the district.

The kaitiaki Rūnaka for the Waitaki are Te Rūnanga o Arowhenua, Te Rūnanga o Moeraki, and Te Rūnanga o Kāti Huirapa ki Puketeraki hold mana whenua south of the Waihemo River within the Waitaki District.

**Waitaki District Council and Te Rūnanga o Moeraki have a signed Memorandum of Understanding (MoU).** The MoU sets out mechanisms and processes that will promote and facilitate effective consultation and liaison between the Council and the Rūnanga.

**Waitaki District Council is also a signatory to the Te Rōopū Taiao Otago Governance Charter** which formalises the relationship between the Papatipu Rūnanga and the local authorities of the Otago region. The committee primarily deals with higher level decision making concerning environmental resource management within local government.



The Waitaki district encompasses a total area of 7,216km<sup>2</sup> and is the **only district in the South Island that lies within two regions.**

A major reason for this split was the governance of the Waitaki River, which forms a political boundary between Canterbury and Otago. This is why the district has two regional authorities – the Otago Regional Council and the Canterbury Regional Council (ECan).

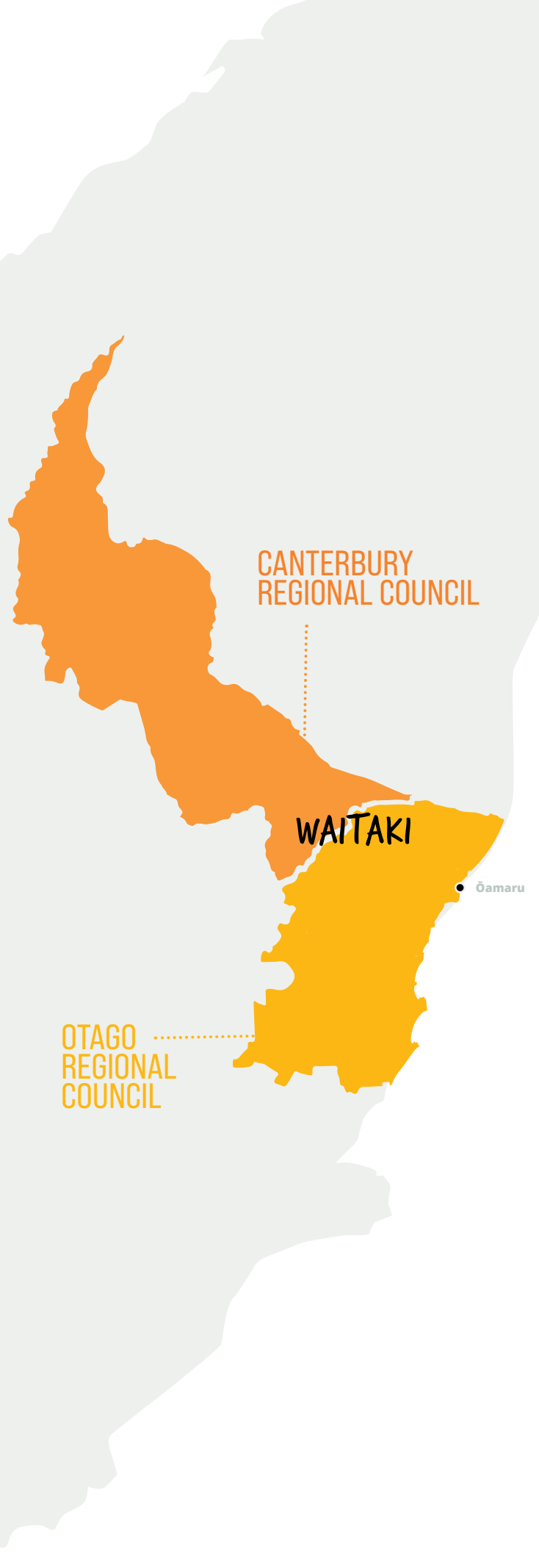
The largest town in Waitaki, **Ōamaru, was laid out in 1858** by Otago's provincial surveyor John Turnbull Thomson, who named the streets after British rivers.

In the decade to 1881, Ōamaru's population quadrupled, to more than 6,000, making it the seventh-largest town in the colony. Intricately decorated banks and hotels, civic buildings, shops and grain stores reflected an optimism and confidence in future prosperity, as did the construction of a 41km water race which brought water to town from the Waitaki River.

The district went dry in 1906 and stayed that way until 1960 – it was the last South Island district to resume alcohol sales.

The **Waitaki District Council was created in 1989** when the former Waitaki County, Waihemo County, Palmerston Borough and Ōamaru Borough Councils were amalgamated.

The Waitaki district is a region offering many **natural geological marvels**, overflowing with **natural beauty** from the Southern Alps to the Pacific Ocean. Our district is **rich in culture and history**, and **brimming with activities** for all types of explorers from bikers to hikers, snow-bound to sky-bound, steampunk to Victorian – these are just a few of the drawcards that make Waitaki the best place to be!



# WHO ARE WE?

## Waitaki is GROWING



Our population is currently **23,800** and by 2043 it is predicted to reach 28,900 (high growth) or 24,800 (medium growth). (Stats NZ)

By 2051, the population in Ōamaru, Weston and Kakanui is expected to increase by around 4,400.

Waitaki has an ageing population. **23% of our residents are aged over 65 years** (census 2018).

## Waitaki is SAFE



**86% of surveyed residents believe that Waitaki is a safe place to be** (resident satisfaction survey 2020-21).

Our Waitaki Safer Community Development model has been **nationally recognised** and replicated elsewhere.



## Waitaki is DIVERSE



Census data shows that from 2001 to 2018, the Māori population doubled to 8%, the Pacific Peoples population quadrupled to 4% and the Asian population tripled to 6%.

Local community groups estimate these populations are larger with **Māori population making up 17% of the total population, Pasifika 8% and Asian 15%.**

Māori, Pacific, and Asian people are expected to make up a greater percentage of the Waitaki population over time.

In 2018, about a **fifth (16%) of Waitaki residents were born overseas** compared with 27% nationwide.





# WHAT'S HAPPENING IN WAITAKI?

## Waitaki is BUILDING



Over the last 12 months (to 3 May 2022) there were **666 building consents** issued across Waitaki to a total **value of \$ 99.05 million**.

	Building consents
Ahuriri	130
Corriedale	128
Ōamaru	323
Waihemo	85

In the 12 months to April 2022 we issued the following resource consents:

	Land use consents	Subdivision Consents
Ahuriri	33	8
Corriedale	41	36
Ōamaru	26	30
Waihemo	16	19
<b>Total</b>	<b>116</b>	<b>93</b>

## Waitaki is PRODUCING



Waitaki **contributed \$1,886 million to Gross Domestic Product<sup>1</sup>** (GDP) in 2021. This is an **increase of 1.2%** on the previous year. National growth fell by 1.2% in the same period.

<sup>1</sup> Gross Domestic Product measures the value added from the production of goods and services.

## Waitaki is WORKING



Our **unemployment rate in 2021 was 4.4%** which was slightly below the national figure of 4.7% at the same time.

The **average household income in Waitaki is \$87,218**, compared to the national average household income of \$113,311.

**Waitaki District Council employs 186 Full Time Equivalent employees** (257 people full and part-time) across our total business including our facilities (Aquatic Centre, Library, Waihemo Service Centre, Opera House, Gallery, Museum & Archives) and our services (Water, Rooding, Property, Customer Services, Planning and Resource Consents, Building Regulation, Environmental Management and Regulation, Recreation, Waste, Economic Development, Community Development and Support Services).

## Waitaki is INVESTING



By contributing up to **\$10 million for an Indoor Sports and Events Centre**, and **investing in infrastructure including drainage renewals, footpath renewals, roading improvements and resurfacing and drinking water supply upgrades**.

## Waitaki has STRONG INDUSTRY

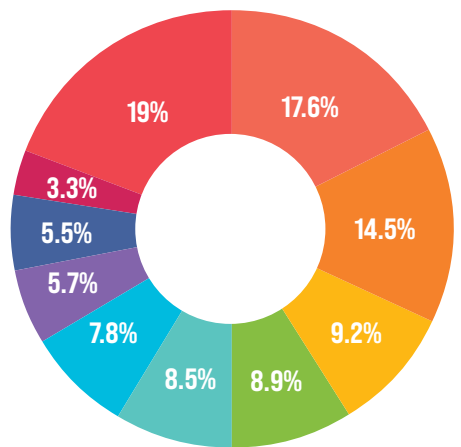


The Waitaki economy is dominated by farming and related activities and businesses. Economic growth in recent years has been driven by irrigation and increased productivity.

The **two biggest industries in Waitaki are Agriculture, Forestry and Fishing** (accounting for nearly 18% of all jobs in the district in 2021) and **Manufacturing** (which accounted for 14% of all jobs in 2021).

**Mining and tourism are also significant contributors** to the economy and jobs within the district. The biggest growth in jobs created in 2021 in Waitaki came from the mining industry.

### Proportion of filled jobs by ANZSIC 1-digit industries, 2021\*



- Agriculture, Forestry & Fishing
- Manufacturing
- Retail trade
- Health Care and Social Assistance
- Construction
- Accommodation & Food Services
- Education & Training
- Mining
- Professional, Scientific & Technical Services
- All others

\* Infometrics. The Australia and New Zealand Standard Industrial Classification (ANZSIC) system classifies entities based on their main business activity and is used to collect and analyse data across industries.

# WHAT ARE OUR KEY ISSUES, CHALLENGES & OPPORTUNITIES?

Waitaki is facing some challenges, but challenges can be positive. They can prompt change and demand a fresh way of thinking. They can become great opportunities for long term good.

This section identifies a number of *key* challenges facing our district that we all need to be thinking about, and some potential opportunities that could arise.

There are more challenges, and always will be, but these are the challenges our aspiring Elected Members should be thinking about, talking about and considering when they talk to people across our district during the election period.

ISSUE  
#1

WAITAKI IS  
GETTING OLDER

ISSUE  
#2

HOUSING

ISSUE  
#3

SECURING THE  
PEOPLE AND  
SKILLS OUR  
DISTRICT NEEDS

ISSUE  
#4

RISING COSTS AND  
AFFORDABILITY

ISSUE  
#5

COVID

ISSUE  
#6

ENVIRONMENT &  
CLIMATE CHANGE

ISSUE  
#7

GOVERNMENT  
REFORMS

# ISSUE #1

## WAITAKI IS GETTING OLDER

**Waitakians are getting older. While an ageing population is a worldwide phenomenon, this is becoming more pronounced in Waitaki.**

Across the district **23% of the Waitaki population are aged 65 years or over** (across New Zealand this figure is 15%). This is forecast to reach **31% in Waitaki by 2048.**

As many people aged over 65 will be retired, they will be on **fixed incomes**, meaning affordability of living – and rates – will be an issue for some. With **increasing costs, and inflation rates currently reaching a three-decade high**, affordability of rates will need to be given even more consideration in future financial strategies and planning.

As we get older, our health service needs increase, our housing and transport needs change, and the things we do to remain connected to our community also change over time.

*We should all be working to improve the lives of our older people in our community by promoting the wellbeing and concerns of older people and increasing awareness of the issues facing our ageing population.*

### What can we do about it?

There are a number of things that Council is already doing to try and support older people in our community.

We have kept our **user fees and charges subsidised** for over 65's and offer some discounts at our facilities such as the Aquatic Centre and Opera House. We've done this to support our older community to keep active and connected.

We offer **rates remissions** for those on a low income and offer support to access this remission.

**Accessible roads for all modes** has become an area of increased focus across Council. We have been working with Disability Action and other groups to review accessibility issues, where footpaths crossings are missing or below the required standard. The increasing use of mobility devices, as well as the possible reintroduction of public transport are being reviewed.

It is well recognised that where access to the transport network for all users, especially vulnerable people, is absent or inconsistent, the community misses out and they become disengaged with the greater community.

*These are only some of the areas that Council is looking at to support our ageing community. We recognise that with more resources and funding, there is a lot more in wider areas that could be done to further support our ageing community.*



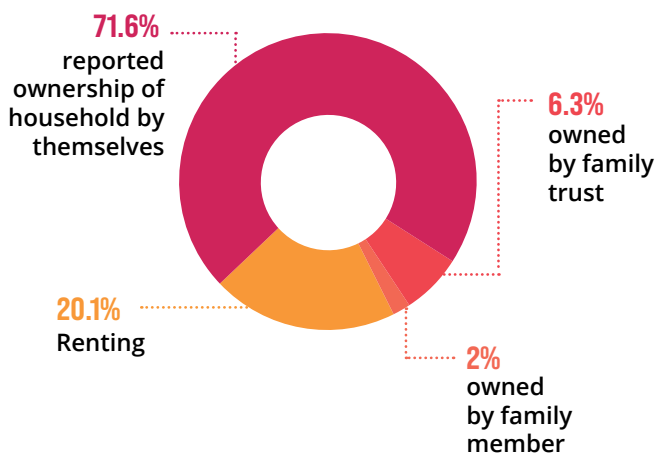
# ISSUE # 2

## WE HAVE A HOUSING ISSUE

**Increasing housing pressures are impacting all of our communities across the district. Housing in Waitaki is seen to be more affordable when compared to national averages, but over the last two years the housing market has seen a large increase in values, with the average value of houses in Waitaki increasing by 34%.**

This impacts not only the ability to buy a new home, but also the cost of renting a home in Waitaki.

A survey conducted in Waitaki in 2020 looked at housing issues in the district (the Waitaki Housing Survey<sup>2</sup>) and found that in terms of home ownership:



Recent **changes to bank lending and the increasing costs of building and shortages of build materials** puts added pressure on our housing stock as people are unable to secure mortgages to buy or build, which continues to restrict properties available to rent.

**Different age and ethnic groups have different demands for housing**, such as the need for larger houses for larger (multigenerational) families, or houses in rural areas for farm workers, or smaller units and houses for older people.

Compounding our housing challenges, we have a **shortage of units and smaller properties** across Waitaki, which means that many single people or couples are living in large family homes.

### What can we do about it?

At Council, we are taking action, but there is no quick or easy solution.

Council provides **community housing units** in Ōamaru, Hampden and Palmerston. Council invested in the Observatory Retirement Village Trust which provides **retirement villas and apartments**, and a care home offering rest home and hospital level care.

We have established a **housing taskforce** to assess our current housing state and demand, as well as understand what our additional housing needs are. The housing taskforce has developed a Waitaki Housing Strategy which has as its goal: Healthy, affordable appropriate homes for all with access to services in vibrant, resilient communities.

*The availability and affordability of housing will remain an important issue over the next few years. As the reasons for the housing pressures are so broad, multi-faceted, and expensive to resolve, central government has the major role in this area.*

Our role is to keep informed about what central government is planning and to make sure that our needs as a district are known, and **advocate on behalf of our community**. We will continue to do this.

There may be opportunities to **work closer with developers** who are developing housing targeted for over 65's or other specific demographics.

We welcome the opportunity to talk with developers of multi-unit developments.

<sup>2</sup> Housing Taskforce Survey completed by Stronger Waitaki (August 2020).

# ISSUE # 3

## SECURING THE PEOPLE AND SKILLS OUR DISTRICT NEEDS

A recent survey completed by Business South showed that businesses across the district with vacancies are struggling to get those vacancies filled. Getting the right people for the job was the biggest barrier for recruiting staff as the ability to recruit is challenged by housing availability, border restrictions, salary and wage levels in Waitaki, and immigration and visa issues.

The inability to get vacancies filled places **increased workloads** on those covering for the vacant roles.

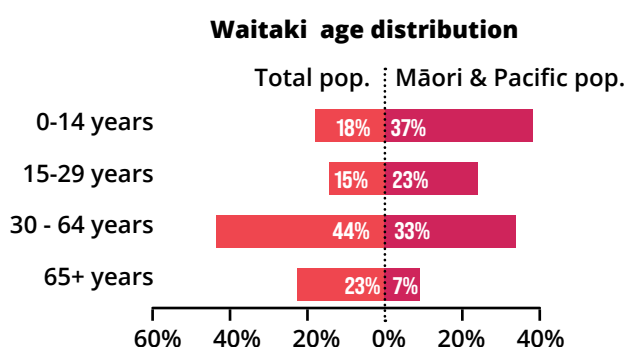
This has resulted in employers having to offer staff more money to fill roles, or turn down work, or contract out work, in order to manage workloads.

**Within Councils across New Zealand, it has become more difficult to fill positions.**

One of the factors of this issue is that central government is creating new roles to build new entities<sup>3</sup>. These roles are being filled by council employees such as building inspectors, water engineers, project managers and other roles from across local government. New roles created by central government are offering attractive salary packages and greater certainty at a time when local government faces a lot of change and instability.

*As Waitaki does not have any local providers of higher education, we risk losing our young people to further their studies out of town when they leave school.*

Our **growing Māori and Pacific population in Waitaki is a younger population.** This brings opportunities in terms of workforce and the availability of workers, while helping to reduce the dependency ratio<sup>4</sup>. This means an increase in the number of people of working age, compared with the number of non-working age people.



### What can we do about it?

At Council, we want to provide meaningful career pathway opportunities for our youth.

We are focused on **developing and growing our cadetship programme and offering student holiday work and eventually a scholarship offering.** These programmes target school leavers and offer entry level opportunities to develop their career pathway. We have seen a number of our cadets become qualified water or roading engineers. We are asking our Council Controlled Organisations to do the same. We want to continue to grow this programme to give our youth clear career opportunities within our team.

*To attract and retain younger people in Waitaki, the district needs to promote local opportunities through apprenticeships, cadetships and other career paths. This is an opportunity for our business sector to work together to promote career path options for our youth.*

<sup>3</sup> For details on these see the section on reforms.

<sup>4</sup> The dependency ratio is a measure of the number of dependents aged zero to 14 and over the age of 65, compared with the total population aged 15 to 64.

# ISSUE # 4

## RISING COSTS AND AFFORDABILITY

**Inflation has hit its highest level in three decades driven by a growing economy combined with disruption in supply chains as a result of COVID which have impacted fuel, food and housing costs in particular.**

This has far reaching implications affecting the cost of almost everything that we do as individuals – and as a Council in providing key services to our community.

The increasing costs of delivery means that Council needs to find more money to provide the same level of service to our community - or consider **reducing service levels** in some areas.

Three of the main ways that we fund our day-to-day activities and operations are by rates, user charges or by loans/debt.

*Many residents across Waitaki are on fixed incomes. This means our ability to fund the increasing costs of service and activities through rates rises is limited, as is our ability to increase charges if they are to remain affordable.*

As interest rates on loans are also rising, this means that the **cost of servicing debt** is also rising.

### What can we do about it?

At Council, our Long Term Plan sets **limits on increases in rates and debt**. For further information on these limits and how we are complying with them please refer to pages 431 - 441 of our 2021-31 Long Term Plan on our website.

Waitaki District Council became a **guarantor member of the Local Government Funding Agency (LGFA)** in 2020 to take advantage of lower loan rates that the LGFA makes available to the local government sector. This was seen as a prudent decision made on behalf of the ratepayer to secure funding at a low rate as the financial impact of COVID on global markets was unknown.



# ISSUE # 5

## COVID

**COVID is affecting all of us in a number of ways including the way we live our lives, the cost of living, the availability of goods and services, and the ability to get people to fill roles in local businesses, and in Council.**

The curve-ball that COVID threw at us all in 2020 is still here and we are learning to live in a changed – and still changing environment.

Across the district the impact of COVID was felt in particular in the tourism, retail and hospitality industries. As the country has now moved to “living with COVID”, we are all feeling the wider effects of COVID on our **supply lines**.

For the first time in nearly a decade, in 2021 the number of **business closures** in New Zealand exceeded the creation of new firms over the year. Closures were more prominent in those sectors most affected by the pandemic including hospitality, tourism, event, wholesale trade and fitness sectors.

***COVID has changed the way we do business, the activities we enjoy, and our spending behaviours.***

Since the start of the COVID pandemic – Waitakians have spent a significant amount more of their disposable income on groceries and liquor, takeaways, and pharmaceuticals.

While some of the **social and psychosocial impacts** of COVID are already evident, these impacts may take years to fully present.

COVID impacted Council in a number of ways including the closure of some of our facilities during the lockdowns (Libraries, Aquatic Centre and Opera House), the loss of income as we sought to support businesses, and it led to a disruption or delay to the delivery of a number of our projects.



### What can we do about it?

We worked hard to ensure that the services we provide to the community were not interrupted by accommodating **different working arrangements for our staff**, and by **adapting our technologies** to meet the different needs of working in a remote environment. One of our strategic priorities is to work with the community to respond to the challenges arising from COVID.

We have provided support to help our community through in a number of ways:

- In 2020/21 we delivered an **overall zero rates increase** to support our community despite a forecast rates increase of 3.5% in the 2018-2028 Long Term Plan.
- We provided **free parking** in the Ōamaru CBD all day for 6 months – and continue to offer free parking for 2 hours per day.
- We awarded more than \$260,000 in 2020 from the **Support & Stimulus Fund** that was established to fund or co-fund projects to support groups to cope with the impacts of COVID, and to increase the district's economic and social resilience through the pandemic.

***We are still seeing the emerging challenges of COVID and it is likely that we will continue to see these challenges over the next few years.***

Council will **continue to support our community** through the recovery from COVID, and further develop our ability, and our district's ability, to respond quickly to any change in circumstance and to rebuild financial capacity in an affordable way.

# ISSUE # 6

## ENVIRONMENT & CLIMATE CHANGE

Our climate is changing globally and is expected to change further over the coming decades. For Waitaki this may mean a combination of warmer temperatures, less snow, more windy days and local wind extremes, an increase in storm intensity, more thunderstorms, and sea level rise.

This will produce **cascading effects** including increased slips and erosion, water scarcity, flooding, forest fire, changing lake levels, changing groundwater levels, biosecurity, and agricultural viability. It may also **present opportunities** for new and different businesses, as well as changes to the way services are provided that are both more sustainable and support stronger communities.

*We know change is occurring and while we are still in the process of understanding the full consequences of climate change – we also know that the impacts of climate change require new ways of thinking.*

Our Strategic Framework has identified meeting environmental and climate change challenges as a key community outcome. Meeting these challenges cannot be achieved by any one person or group. It will require **bold and committed action** by individuals, communities, businesses, mana whenua and government, with the **Council needing to take a lead** in some areas.



### What can we do about it?

**Climate change considerations are becoming a core part of our planning.**

In our daily business, Council considers the impacts of climate change in our strategies and plans, including our Infrastructure Strategy, Asset Management Plans, Financial Strategy and our District Plan.

Climate change is also considered in our design and construction standards, hazard and risk identification, and redundancy and mitigation over the life of the Long Term Plan.

*We know that some of our infrastructure may no longer be adequate to deal with our climate future of more rainfall, or a warmer climate.*

Sea-level rise will increase risks for property and assets on the coast. Responding to this will likely require increased funding, policy change and policy creation.

Earlier work done on Council's **Rural Resilience Programme** to ensure the resilience of our roading infrastructure proved invaluable in the July 2017 flooding across Waitaki, saving millions of dollars in road damage for our district.

Council is progressing a number of **projects that are in response to climate change impacts**. These include: the removal of waste from erosion prone (closed) landfills that pose an environmental risk; coastal protection work; coastal roading resilience; and erosion monitoring.

With central government's recent **Emission Reduction Plan, Waste Minimisation Plan, Natural and Built Environments Act**, and the pending release of the **Climate Adaption Act**, there is a clear direction and need for us all to make change for our future.

With **ambitious action** in the next Council term, **good planning, strong partnerships**, and a **robust approach to funding and policy**, our communities and natural environment will be more resilient and responsive to the ongoing impacts of climate change.



# ISSUE # 7

## GOVERNMENT REFORMS

A number of reforms have been proposed by central government that are at various stages of review and development. Of these, three reform and review processes are in progress that will impact local government significantly - Three Waters, Resource Management and the Future for Local Government.

These three reforms represent the **largest changes to local government and local governance since the abolition of the provinces in 1877**. Each of these reforms aims to achieve better outcomes for communities and the environment, efficiency improvements, and to give effect to the principles of Te Tiriti o Waitangi.

The reforms add to an **increasingly complex and uncertain operating environment for local government** now and post the 2022 elections.

This environment also includes likely Government changes to building control, civil defence and emergency management, and waste management, to name but a few.

There is also a **government review of the delivery of health services** in New Zealand which will have a significant impact on our communities and also on the Council as owner of Waitaki District Health Services including Ōamaru Hospital.

### What can we do about it?

The reviews and reforms provide considerable opportunity to further the purpose of local government – to improve the wellbeing of communities and the district - and will largely change the system that local government operates within, including how decisions are made and by whom, what local government does and how it does it, and who local government needs to work with to enable community wellbeing.

*Whilst there are potential risks with the reforms, there are also opportunities to get a better result for Waitaki and to tackle some of the issues and challenges our communities face.*



# ISSUE # 7 GOVERNMENT REFORMS

## THREE WATERS REFORM

Following the campylobacter outbreak in 2016 and the Government's Inquiry into Havelock North Drinking Water, central and local government have been considering the issues and opportunities facing regulation and management of the three waters (drinking water, wastewater, and stormwater).

The focus has been on how to ensure safe drinking water for all, improve the environmental performance and transparency of wastewater and stormwater networks, and deal with funding and affordability challenges particularly for communities with small rating bases or high-growth areas that have reached their borrowing limits.

There is also a need to **future-proof assets and plan for the effects of climate change.**

*Both central and local government are committed to better outcomes for communities and the environment and there is widespread agreement that the status quo is not sustainable, despite the significant contribution, investment, and effort that local government and communities have made to date.*

There is also agreement on protection from privatisation of the three waters services and assets. However, there is not agreement between local councils and government on what the right solutions are and what shape the reforms should take to address the issues identified.

In 2021 the Government announced that it would proceed with proposals to change the way three waters are delivered. The proposal is that three waters services and assets would be removed from councils and all the council's three water assets and any liabilities related to three waters would transfer to a body corporate to be known as Entity D.

The proposed transfer is currently intended to happen on 1 July 2024, within the term of the incoming council. Councils would notionally still own the assets and have a say in how services are run and developed, but will not run the services or control the assets any more.

Parliament is currently considering the Water Services Entities Bill that creates a Water Services Company for much of the South Island, including Waitaki (known as Entity D) and 3 others around the country. Under the Bill these companies will manage the future delivery of three waters services across the country. The Bill sets out how these entities will operate, and how the local community will be able to hold them accountable.

Later in 2022 a second Bill will provide further details on the powers and duties of the entities. That Bill will also allow the Government to **regulate the amount and the ways in which the entities charge for these services**, and how they will demonstrate their services provide value for money.

*This is a significant issue for our Council. We currently own and maintain \$400 million worth of Water Services assets providing 87% of our population with access to a public water supply.*

Approximately **\$84m of our Investment Programme** are loan-funded projects. We **employ 25 staff** internally (including staff in other functions such as finance and IT who spend a portion of their time working on Water Services matters), and have **30 contracted staff** (including SouthRoads).



## What can we do about it?

We currently have one **staff member on a National Transition Unit working group** and indications are that **more staff from across the organisation will be expected to support the Local Transition Entities as the work progresses**. This will likely impact the day to day operational running of our systems during the period of change, and prevent some work programmes from being delivered.

Council **brought forward a number of projects** in the 2021-31 Long Term Plan to 2022-23 with the intent to complete these prior to transition. This is because there is a risk during the proposed changes that water projects and infrastructure needed by our residents either get delayed or deprioritised by the new water entity. The Council aims to **ensure Waitaki's assets are fit for our future, and not at risk** from the Three Waters Reform Programme and changes.

*The next Council will need to decide if it continues to oppose the reforms and wants to make the case to government for a different approach. However, it will also need to ensure water services are protected by working with Entity D to ensure a smooth transition to the new arrangements and that Waitaki gets the services it needs now and in the future.*

In particular, the Council will need to work closely with the Government as Entity D is set up to **make sure our community is represented** on or through the regional representative group.

The Council will also need to work with Council's CEO as its sole employee, to **ensure our staff are supported** through an incredibly challenging period of change management, both for those transitioning to the new entity and for those that are not, as well as delivering the Councils work programmes.

Waters represents a major part of what the Council does, accounting for almost a quarter of our expenditure. If water services and the associated assets do leave the Council, it will mean significant change for the Council which we are planning to address through our **Transformation Programme**.



**If you would like more information, please go to the three waters reform page on the Department of Internal Affairs website:**

[www.dia.govt.nz/diawebsite.NSF/wpg\\_URL/Resource-material-Our-Policy-Advice-Areas-Local-Government-Policy?OpenDocument#reform](http://www.dia.govt.nz/diawebsite.NSF/wpg_URL/Resource-material-Our-Policy-Advice-Areas-Local-Government-Policy?OpenDocument#reform)

# ISSUE # 7 GOVERNMENT REFORMS

## RESOURCE MANAGEMENT ACT (RMA) REFORMS

**After many years of incremental changes, central government is overhauling the resource management system with the objective to protect and restore the environment and provide for intergenerational wellbeing; better enable development within environmental limits; better recognise Te Tiriti o Waitangi principles, te ao Māori and mātauranga Māori; better prepare for adapting to climate change and risks from natural hazards, as well as mitigating greenhouse gas emissions; and to make the system less complex and more efficient while retaining local democratic input.**

The Government will introduce three new pieces of legislation to achieve its objectives. These are the Natural and Built Environments Act; Strategic Planning Act; and the Climate Adaptation Act.

**The Natural and Built Environments Act** is the primary replacement for the Resource Management Act 1991 and will require outcomes based planning and development within environmental limits and targets, give effect to the principles of Te Tiriti, and create a single regional plan which will be overseen by a single regional committee, supported by a National Planning Framework.

**The Strategic Planning Act** introduces mandatory 30 year regional spatial strategies that will set out, at high level, how regions and communities will develop and integrate land use, major infrastructure and investment. This will also be guided by the National Planning Framework and will be overseen by a regional committee.

**The Climate Adaptation Act** will deal with the complex policy, economic and legal issues around adapting to the effects of climate change, including managed retreat.

The Natural and Built Environments and Strategic Planning Bills will be introduced into Parliament around the election period. The Climate Adaption Bill is likely to be introduced next year.

*The reform of the resource management system will have a significant impact on the Waitaki District Council including future governance arrangements, functions, structure, decision making, operations, and investment priorities. The resource requirements and costs of transition cannot be underestimated, particularly as we transition to the new system while fulfilling essential requirements under the current one.*

### What can we do about it?

Under the current Resource Management Act we are in the process of **reviewing the Waitaki District Plan**. This review has required a significant amount of staff resourcing across Council. The draft District Plan has been released for public consultation. To date there have been a number of **major public consultation engagements** and there will be more to come.

*The resource management sector is currently under significant strain and facing capacity issues, including sourcing and retaining appropriately skilled people. Spatial planning will need to draw on the skills and expertise of a wide range of specialists and expertise from across the Council and beyond.*

The success of the new resource management system and Council's part in it will depend largely on how well the transition to and implementation of the new system is planned for, managed and resourced, and the impact of interrelated reforms in water and the future of local government.



**More details about the reform of resource management can be found on the Ministry for the Environment website:**

[www.environment.govt.nz/what-government-is-doing/key-initiatives/resource-management-system-reform/overview/](http://www.environment.govt.nz/what-government-is-doing/key-initiatives/resource-management-system-reform/overview/)

# ISSUE # 7 GOVERNMENT REFORMS

## FUTURE FOR LOCAL GOVERNMENT

In April 2021 the Minister of Local Government announced a Ministerial Inquiry into the Future for Local Government. The overall purpose of this review is to identify how our system of local democracy should evolve over the next 30 years, to improve the well-being of New Zealand communities and the environment, and to actively embody the treaty partnership.

In September 2021 the panel released an interim report that set out the engagement it had done up to that time, and the lines of inquiry it would follow. The report, *Ārewa te ake Kaupapa: Raising the Platform* posed five key questions:

1. How should the system of local governance be **reshaped so it can adapt** to future challenges and enable communities to thrive?
2. What are the **future functions, roles and essential features** of New Zealand's system of local government?
3. How might a system of local governance embody **authentic partnership under Te Tiriti o Waitangi**, creating conditions for shared prosperity and wellbeing?
4. What needs to change so local government and its leaders can best **reflect and respond to the communities they serve**?
5. What should change in local governance funding and financing to **ensure viability and sustainability, fairness and equity, and maximum wellbeing**?

The panel has met with every local authority as part of its engagement, including a meeting on 23 March 2022 (via Zoom ) with our Councillors and some of our senior managers. At that meeting the Panel explored the following **5 big shifts and how our local context might influence them**:

1. **Strengthened Local Democracy**
2. Stronger **Focus on Wellbeing**
3. **Authentic Relationship with Hapū/Iwi/Māori**
4. **Genuine Partnership** between central government and local government
5. More **Equitable Funding**

A draft report and recommendations for public consultation will be released by the Panel after the local government elections. The final report will be presented to the Government by 30 April 2023. With Parliamentary elections likely in late 2023 the Government may take some time to decide what, if any, of the panel's recommendations it wishes to take up.

### What can we do about it?

The new council will need to **respond to the Panel's recommendations** soon after being elected, and then consider the Panel's recommendations to Parliament. In the future, Government decisions may change Council's role, functions and structure.



More information on the future for local government reform can be found at:

[www.futureforlocalgovernment.govt.nz](http://www.futureforlocalgovernment.govt.nz)



# RESPONDING TO REFORMS AND THE CHANGING NEEDS OF OUR DISTRICT AND COMMUNITIES

Many of the other reforms underway are already shaping the future for local government. Within Council, we have started a Transformation Programme to respond to the reforms, the changing needs of our district and communities and to ensure we are a modern, effective and efficient organisation.

## **Over the next two years we will change radically.**

To do this we are looking closely at how we can most effectively meet our communities' needs. We will consider what we are doing well and what we could be doing better, as well as what opportunities there are to do more or to do things differently.

We will be looking at our services and our structure and we will also consider our partnerships, governance, culture, systems and processes and our use of technology. We will **review how we manage and use our resources**, including finances, people, assets and CCO's. And we will seek to **learn from others**, such as other councils in New Zealand and internationally, as well as businesses.

We will make changes that can ensure we are able to deliver the outcomes needed by our communities, we can tackle the issues and challenges our district faces, we can support our businesses and residents in taking advantage of the opportunities that will exist, and we can ensure the most effective, efficient and customer focussed services.

*This is an exciting opportunity for us to work more closely with our community and reshape our business to fit with the future of our district. It is early days but the future is bright and we want to get it right for our people – our staff and the community.*

# WHAT DOES COUNCIL DO?

Waitaki District Council is a “territorial authority” (a city or district Council). Territorial authorities are responsible for a wide range of local services that include:



**Community wellbeing and development**



**Public health and safety**



**Reserves, recreation, libraries and culture**



**Resource Management**



**Infrastructure (Three waters, solid waste, roads)**

## Key facilities, services & infrastructure

Waitaki District Council provides and maintains a wide range of key facilities, services and infrastructure throughout the district including:

### Cultural Facilities

- Ōamaru library and 5 district libraries
- Ōamaru Opera House
- Forrester Gallery
- Waitaki Museum and Archive

### Property Facilities

- Ōamaru Harbour
- Ōamaru Airport
- Community housing in Ōamaru, Palmerston and Hampden

### Recreational Facilities

- Aquatic Centre
- Parks and sports grounds
- Camping grounds
- Cemeteries
- Public toilet facilities
- Waste management sites district-wide

### Roading

- Including road safety, road maintenance, footpaths and bridges

### Three Waters

- Including drinking water, wastewater and stormwater systems

## Key responsibilities

We are also responsible for **local regulations** (including building control, dog control, environmental services and parking), community and economic development, and town planning.

We have a **responsibility to enable democratic local decision-making and action** by, and on behalf of our community, and to **promote the social, economic, environmental, and cultural wellbeing of communities** in the present and for the future.

*As a Council, we cannot achieve our objectives alone. We work closely with central government and with other organisations, public bodies, businesses and residents.*

**Stronger Waitaki** is a Council and community project initiative with a focus on community safety, community development, and includes community health and wellbeing. It provides a mechanism for the community to work together to **maximise resources and build community resilience.**

## Key partnerships

### Local Government New Zealand (LGNZ)

The local government association of New Zealand represents the interests of the regional, city and district councils of New Zealand.

### Canterbury Mayoral Forum

The Canterbury Mayoral Forum meets quarterly to identify and prioritise issues of mutual concern and foster co-operation, co-ordination and collaboration to address them. The forum works together to advance regional economic and social development through leadership, facilitation and advocacy. The members are the Mayors of the 10 territorial authorities in Canterbury, including Waitaki District Council, and the chair of the regional council (Environment Canterbury). Chief Executives attend the Mayoral Forum meetings to support their Mayor/Chair and implement decisions through the CE Forums and other regional forums and working groups.

### Otago Mayoral Forum

The Otago Mayoral Forum meets quarterly also, with its members comprised of Otago's five Mayors and the Chair of the Otago Regional Council, with their respective Chief Executives.

# WHAT IS OUR GOVERNANCE STRUCTURE?

Our elected Council consists of the Mayor and 10 Councillors (including the deputy Mayor). The Mayor represents the district at large, while the Councillors cover four areas of the district referred to as wards (Ōamaru, Ahuriri, Waihemo and Corriedale).

Although the Councillors have been elected from their respective wards, they have an **obligation and a duty to represent the interests of the district as a whole.**

Council elections are held every three years, with the Mayor, Councillors and Community Board members all elected for a three year term.

## The Mayor

The Mayor shares the same responsibilities as other members of the Council, but also has the following roles:

- Presiding at Council meetings
- Advocating on behalf of the community
- Spokesperson for Council
- Ceremonial head of Council
- Providing leadership and feedback to other elected members on teamwork and chairing of committees
- Lead the development of Council's plans (including the long-term plan and the annual plan), policies and budgets for consideration by the community

The Mayor also has the following powers:

- Appoint the Deputy Mayor
- Establish the Committees of Council
- Appoint the Chair of each Committee

## Councillors

Councillors' responsibilities include:

- Representing the interests of Council
- Formulating the Council's strategic direction and relative priorities through the Long Term Plan, which determines the services and activities to be undertaken by Council over a ten-year period
- Determining the expenditure and funding requirements of Council activities through the Long Term Plan and Annual Planning processes
- Overseeing, developing and/or approving all Council policies, administrative, legal, financial and strategic, including formal district planning matters within the Council's geographical area of responsibility; and,
- Monitoring the ongoing performance of the Council against its stated objectives and policies

All Councillors attend the scheduled Council Meetings and workshops.

## Committees

Councillors are appointed to the various subcommittees of Council which for the current term include:

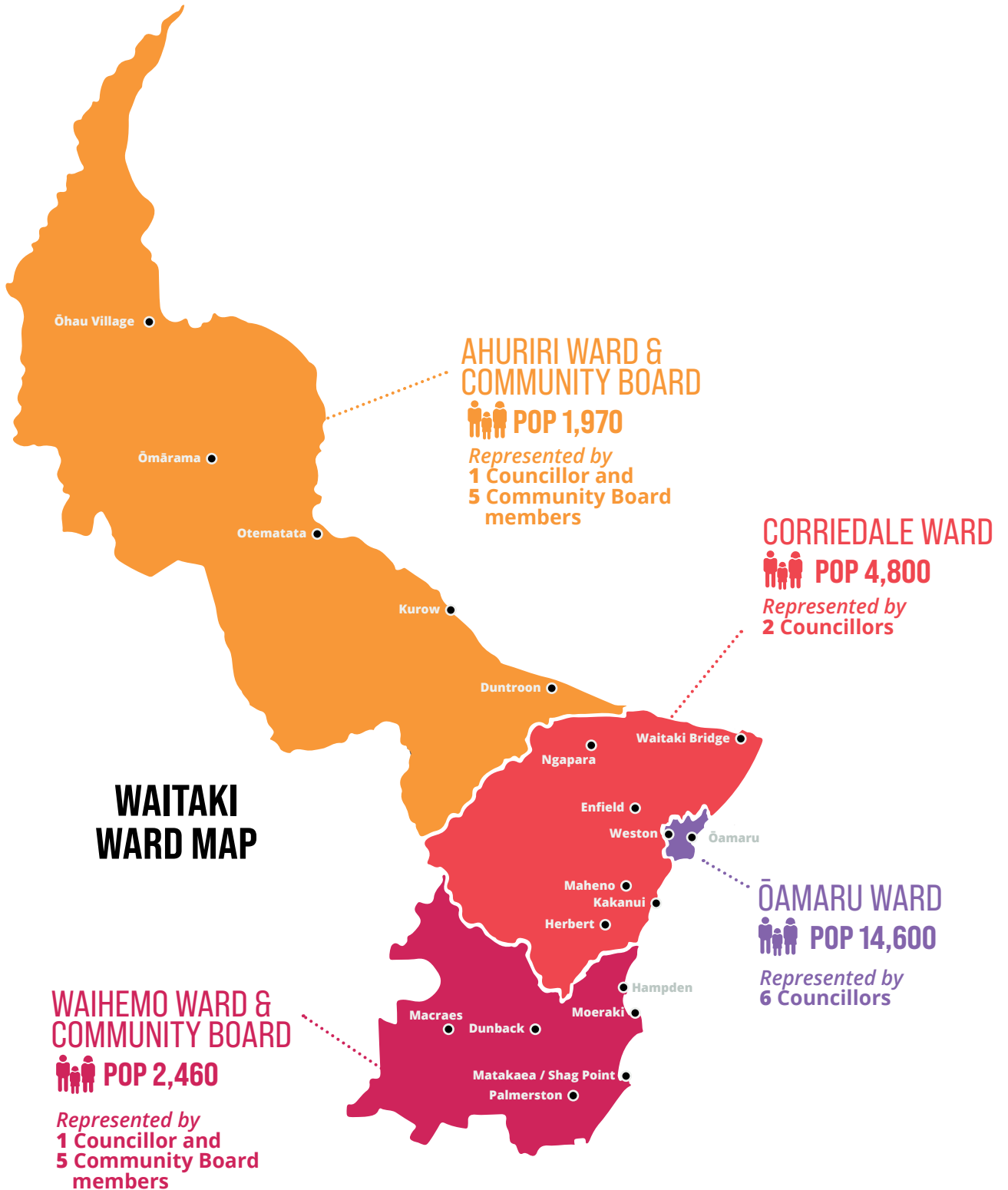
- Assets Committee
- Community, Culture and Regulatory Committee
- Harbour Area Committee
- Performance, Audit and Risk Committee
- Executive Committee
- Grants and Awards Committee
- Development Contributions Committee

## Community Boards

We also have two Community Boards, each with five members and one Councillor – one board covers the Waihemo ward and the other the Ahuriri ward. The role of each Community Board includes:

- Representing the interests of its community
- Considering and reporting on matters referred to it by the Council, of interest or concern
- Maintaining an overview of Council services to the community
- Preparing an annual submission to the Council for expenditure within the community
- Communicating with community organisations and special interest groups
- Undertaking any other responsibilities that are delegated to it by the Council





Population stats updated as at June 2021  
 - Source: Stats NZ

# WHAT IS COUNCIL'S STRATEGIC FRAMEWORK?

When we prepared our 2021-31 Long Term Plan, Council adopted a new strategic framework to support our vision for our district.

This helps to plan what we do and deliver so that we can use our resources to best meet the district and community needs and aspirations.

Within this framework we identified the core community outcomes and strategic priorities to underpin our decision-making when it comes to the services and activities we carry out as a Council.

## OUR VISION

Waitaki - the best place to be!  
Empowering our people and place to thrive.

Waitaki - Whenua taurikura!  
Whakapuāwai takata, Whakapuāwai whenua.

## COMMUNITY OUTCOMES

economic



**PROSPEROUS DISTRICT**

Attractive to new opportunities  
Support local businesses  
Foster a diverse and resilient economy



**STRONG COMMUNITIES**

Enable safe and healthy communities  
Connected, inclusive communities  
Promoting a greater voice for Waitaki  
Celebration of our community identity

social and cultural



**QUALITY SERVICES**

Robust core infrastructure and services  
Community facilities and services we are proud of

environment



**VALUED ENVIRONMENT**

Protecting our diverse landscapes and water bodies  
Meeting environmental and climate change challenges

## STRATEGIC PRIORITIES

Providing high-quality core infrastructure and services

Determining the best way to deliver 3-waters for the community

Working with the community to respond to COVID-19 challenges

Creating a District Plan that is fit for Waitaki's future

Striving towards better Council performance

Driving best value for rates

A number of key strategies and plans support the delivery of our Strategic Framework and ambitions. These include:

- Economic Development Strategy
- Infrastructure Strategy 2021-51
- Housing Strategy
- District Plan
- Spatial Plan
- Financial Strategy
- Long Term Plans
- Annual Plans

For further information see our website:  
[www.waitaki.govt.nz](http://www.waitaki.govt.nz)

# WHAT ARE OUR PROJECTS?

Here is a snapshot of our major projects we are working on over the next three years to maintain and advance the amenities that enhance our wellbeing.

## SPORTS AND EVENTS CENTRE

### WHAT?

Council is working closely with the Trust to develop a six-court indoor sports and events stadium. Council has committed up to \$10 million to support this project with the intention for the sports and events centre to be delivered in 2024.

### WHY?

To ensure our community has the facilities it needs to participate in sport and host sporting fixtures and tournaments and cultural events year-round. The current shortage of facilities limits our participation, development, and wellbeing.

## PUKETAPU WALKWAY

### WHAT?

The Puketapu Walkway is a proud feature of Waitaki, and Waihemo. Development of the track will make this a valued visitor attraction. The project is scheduled to start 2023/24 and is expected to take two years to complete.

### WHY?

Develop the current track to make this a more accessible, recognised and utilised track.

## KAKANUI BRIDGE – PLANNING AND DESIGN

### WHAT?

The existing timber bridge connecting Kakanui and Kakanui south was built in 1896 and requires replacement. With continued development in Kakanui and the surrounds, there has been an increase in the number, and weight, of vehicles using this bridge. The first stage of the project scheduled for 2023/24 is planning and design.

### WHY?

Assets degrade over time with use. The bridge is more than 100 years old and requires replacement to ensure it can continue to service the community into the future.

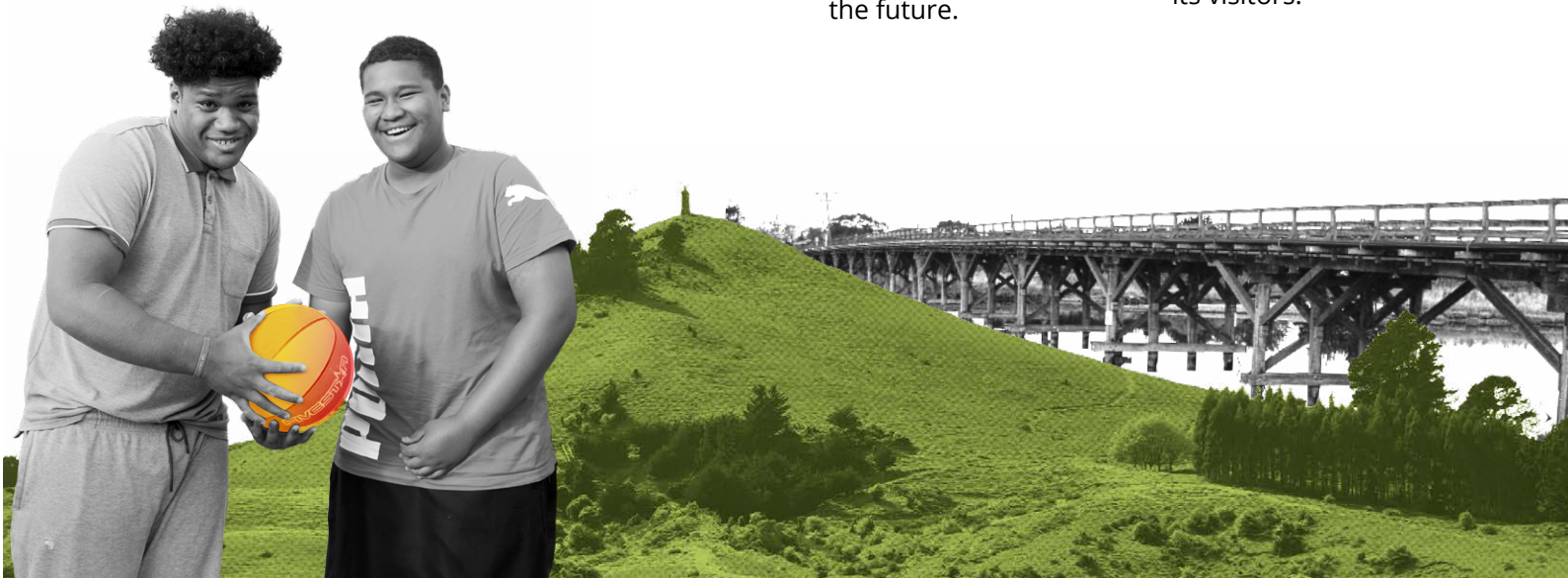
## KAKANUI STORMWATER IMPROVEMENTS

### WHAT?

Review the current v-drains and install an alternative stormwater drainage system. Work to be undertaken in 2022/23 and 2023/24.

### WHY?

The village has always been a “walking village”, however the v-drains that improved drainage of stormwater, have limited the ability to walk safely around the village and park streetside. This creates health and safety concerns for the Kakanui community and its visitors.



## AWAMOKO, BUSHY CREEK, KAURU HILL, LAKE ŌHAU, TOKARAHĪ, STONEBURN AND WINDSOR DRINKING WATER STANDARD UPGRADE

### WHAT?

Completion of issues and options assessments to determine the best solution for upgrading the various water supplies to meet the revised drinking water legislation. Following assessment will be the design and construction of the adopted solution. Scheduled for 2022/23 and 2023/24.

### WHY?

To meet new compliance requirements, support future growth, and to further enhance the resilience of our water supply systems.

## OTEMATATA DRINKING WATER STANDARD UPGRADE

### WHAT?

Further upgrading of the Otematata Water Supply to meet revised drinking water legislation. This will likely involve the installation of filters. Scheduled for 2023/24.

### WHY?

To meet new compliance requirements.

## LOWER WAITAKI CAPACITY UPGRADE

### WHAT?

Construction of an additional bore or connection to the Ōamaru Water Supply. Scheduled 2023/24.

### WHY?

To enhance the resilience of the supply and support future growth. This has become critical following a fire at the Lower Waitaki Water Treatment Plant.

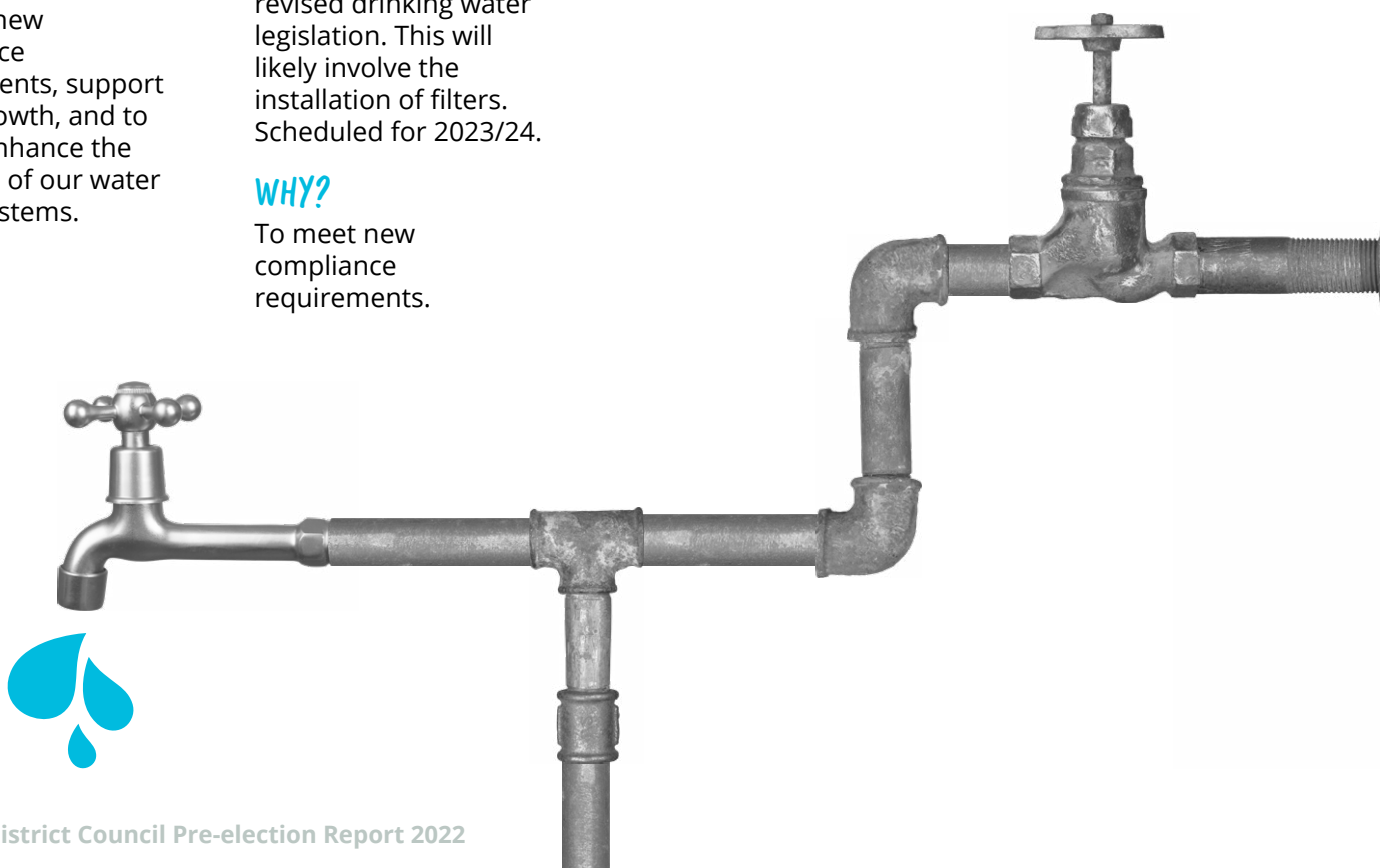
## ŌAMARU WASTEWATER OVERFLOW MITIGATION

### WHAT?

Design and construction of overflow storage, a new pumpstation, and/or duplication of the rising main. Scheduled 2022/23 and 2023/24.

### WHY?

To eliminate overflows from the network into the environment, predominantly during wet weather events.



## ŌAMARU WATER CAPACITY STUDY AND UPGRADES

### WHAT?

The study will identify areas where the existing infrastructure does not meet the level of service and future growth requirements, and develop conceptual solutions for improvement. Upgrades will include design and construction of the confirmed solution which may include pre-treatment, additional membranes, a new water source, raw water storage, and/or desilting of the Ardgowan Dam. Scheduled 2022/23 and 2023/24.

### WHY?

To enhance the resilience of the supply and support future growth.

## ŌAMARU WATER ADDITIONAL STORAGE

### WHAT?

The construction of a second reservoir located at the South Hill. Scheduled 2022/23.

### WHY?

This will service the southern zones of the Ōamaru Water Supply and enhance the resilience of the supply and support future growth.

## WESTON ZONE SERVICE LEVEL UPGRADES

### WHAT?

The upgrade of water mains to provide an on-demand supply to consumers. Scheduled 2022/23 and 2023/24.

### WHY?

To further enhance the resilience of our water supply system and support growth.

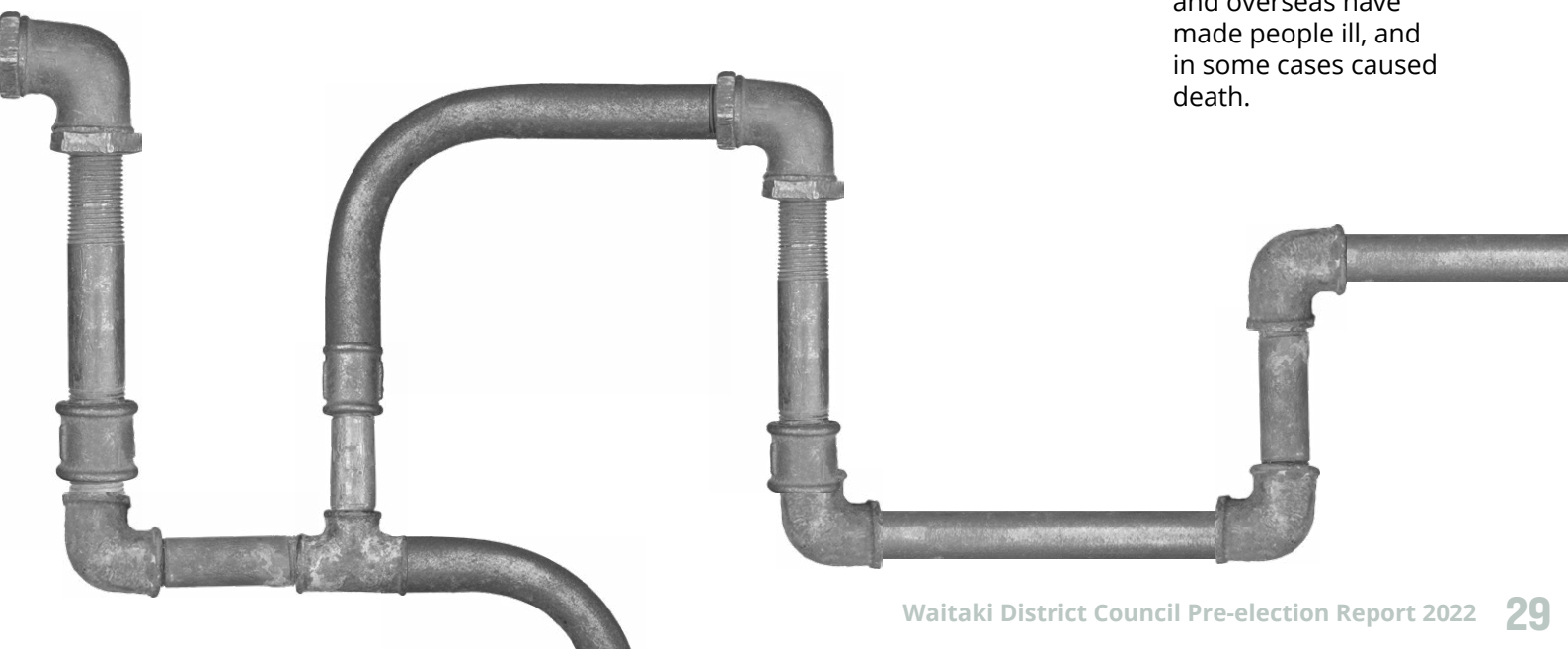
## BACKFLOW PREVENTION PLAN

### WHAT?

The implementation of the Backflow Prevention Policy through to the installation of backflow prevention devices at all low, medium and high risk properties. Scheduled 2022/23 and 2023/24.

### WHY?

Backflow is the unplanned reversal of water from a property back into the public drinking water system. It can happen when a property's water pressure is higher than the network's pressure, or when water pressure changes within the network - for example, when a water main breaks or is shut off. Water going back into the network can be a serious problem when it contains contaminants - such as chemicals, soapy water, or milk residue. Backflow events on water supplies in New Zealand and overseas have made people ill, and in some cases caused death.



## CULTURAL FACILITIES PROJECT

### WHAT?

Completion of Stage 2 of the Museum refurbishment, and commencement of the Forrester Gallery works.

### WHY?

The Museum and Archives project will be complete in early 2022/23. This work has not only modernised the space, but also increased the space for display and public access. A lift has also been added for ease of access.

The Forrester Gallery works will improve accessibility for visitors by adding a lift and improving the display space.

## SUPPORTING TOURISM PROMOTION

### WHAT?

Support for continuing the promotion of Waitaki as a tourist destination.

### WHY?

COVID has challenged tourism across New Zealand and we need to continue to support the promotion of tourism to rebuild Waitaki as a tourist destination to local and returning international tourists.

## COASTAL LANDFILL REMEDIATION

### WHAT?

Council inherited the Hampden Landfill and two unofficial dumpsite locations on Beach Road. We have been monitoring these sites but there is a risk of land and/or waste slip into the ocean. The problem needs to be remediated properly. Scheduled 2022/23 and 2023/2024.

### WHY?

As these are coastal sites, there is a high risk of coastal erosion leading to an environmental risk. We need to act with some urgency to prevent this happening.



# SIGNIFICANT CAPITAL EXPENDITURE PROJECTS

Significant new capital projects that have been budgeted for completion over the next four years are detailed below. These are funded from a variety of sources – rates, Government subsidies, reserves, internal loans or sales proceeds, as dictated by Council policy.

		Annual Plan 2022-23 \$000	LTP 2023-24 \$000	LTP 2024-25 \$000	LTP 2025-26 \$000
<b>New/Improved Service</b>					
<b>Water &amp; Waste - funded by Internal Loans and Development Contributions</b>					
<b>Water</b>					
Water	Ōamaru water capacity study & upgrades	7,500	1,056	18,360	6,648
Water	Ōamaru water additional storage	3,000	-	2,884	366
Water	Backflow prevention plan	650	475	486	-
Water	Ōamaru stormwater capacity study & upgrades	-	-	108	111
<b>Sewerage</b>					
Water	Ōamaru wastewater overflow mitigation	500	528	2,700	2,770
Water	Palmerston wastewater overflow mitigation	400	-	-	-
Water	Duntroon wastewater treatment plant upgrade	100	-	-	2,216
Water	Maheno wastewater issues & options	30	-	-	-
Water	Kurow wastewater treatment plant capacity study & upgrade	-	-	-	55
Water	Hampden wastewater issues & options	-	-	-	33
<b>Roading - funded by Internal Loans, Government subsidies and Development Contributions</b>					
Roading	Ōamaru cycle connection	10	424	15	15
<b>Roading - funded by Rates, Government Subsidies and Rate-funded Depreciation Reserves</b>					
Roading	Minor roading improvements	85	87	89	92
Roading	Palmerston footpaths	206	-	-	-
Roading	Signpost replacements	201	181	187	191
Roading	Kakanui Bridge - planning and design	51	425	3,552	3,654
Roading	Kakanui stormwater system	100	-	-	-
Roading	Entrance signs for townships	21	21	22	23
Roading	Harbour way-finding	25	-	-	-
Roading	Cycle safety	5	5	-	-
<b>Property - funded by Internal Loans, Government subsidies</b>					
Property	Cultural Facilities redevelopment	3,812	-	-	-
Property	Redevelopment - 24 Thames Street	-	1,311	1,336	-
Property	Floating pontoon for access to harbour	-	-	159	-
Property	Wharf-end installation on Holmes Wharf	-	-	138	140
Property	Breakwater future development and maintenance feasibility study	-	-	60	61
Property	Viewing tower in the Southern Harbour	-	-	32	-
Property	Feasibility study/business case for new Aquatic centre	-	-	-	54

		Annual Plan 2022-23 \$000	LTP 2023-24 \$000	LTP 2024-25 \$000	LTP 2025-26 \$000
<b>New/Improved Service</b>					
<b>General - funded by Rates, Special Reserves, Government and other grants and Internal Loans</b>					
General	District Plan Review (Post-proposed plan)	460	187	190	194
General	Business automation and integration (Transformation project)	147	125	127	-
General	Digitisation of council documents	170	156	159	278
General	Visitor hub - Ōamaru & Waitaki	150	48	49	50
General	Waitaki Whitestone Geopark	146	26	26	27
General	Waitaki heritage annual replenishment fund	100	100	100	100
General	Talent pipeline - Scholarship & cadetship programme	100	104	106	108
General	E-planning services	178	-	-	-
General	Customer relationship management	56	-	-	129
General	Vanished World support	50	40	35	30
General	Youth development	15	16	16	16
General	Social media engagement	8	8	8	9
General	Geo-targeted community alert tool	2	2	2	2
General	CouncilMark - Risk management	-	89	91	94
General	Programme of work - Strategic project fund	-	52	53	-
General	Lighting event	-	31	32	32
General	Cyber security	45	31	32	32
General	Council strategic framework implementation	-	31	32	32
General	Strategic review of Council's owned halls and community housing	-	16	33	33
General	Community development	-	10	-	-
General	Waitaki artisan precinct	-	-	106	108
General	Digital kiosk	-	-	53	-
General	Beach volleyball facility	-	-	32	-
General	Economic diversification	-	-	-	99
<b>Parks - funded by Rates, Special Reserves, Government and other grants and Internal Loans</b>					
Parks	Puketapu walkway	-	151	154	-
Parks	Accessible play	20	21	21	22
Parks	Ōamaru Public Gardens - Creek improvement	100	21	21	-
Parks	Cape Wanbrow concept plan implementation	-	159	-	-
Parks	Land review	-	-	48	48
Parks	Glens improvements	-	-	32	32
Parks	Ōmārama adventure playground	-	-	212	215
Parks	Recreation centre - Operation	-	-	146	158
<b>Parks - funded by Internal Loans and Government subsidies</b>					
Parks	Hampden landfill removal	3,000	260	530	-
Parks	Indoor Sports & Events Centre	12,846	9,333	-	-
Parks	Great rides	122	-	212	216
Parks	Coastal erosion mitigation	64	65	66	67
Parks	Coastal landfill remediation	50	52	52	53
Parks	Camp water treatment plants	-	104	-	-
Parks	Otematata gardens and seating area	-	104	-	-
Parks	Ōamaru Public Gardens - Railway crossing	-	47	48	-
Parks	Cemetery	-	-	53	11



Annual Plan 2022-23 \$000	LTP 2023-24 \$000	LTP 2024-25 \$000	LTP 2025-26 \$000
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### New/Improved Service

<i>Parks</i>	RSA garden of memories lighting of archway	-	-	16	-
<i>Parks</i>	Ōamaru Public Gardens - Pavilion and path lighting	-	-	-	94
<i>Parks</i>	Otematata central development	-	-	-	324
<i>Parks</i>	Lighting centennial 1	-	-	-	507

### Roading - User pays

<i>Roading</i>	Elephant Rocks carparking	200	-	-	-
<i>Roading</i>	Tutu Hill Road sealing	381	-	-	-
<i>Roading</i>	Seal extensions	-	-	164	169

### General - User pays

<i>General</i>	Mackenzie/Waitaki Shared Regulatory Entity	-	260	265	270
<i>General</i>	Digitisation of Ōamaru Mail and North Otago Times for Papers Past website	17	-	-	-

<b>Total New Capital projects</b>		<b>35,123</b>	<b>16,162</b>	<b>33,450</b>	<b>19,988</b>
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### Replacement/Renewal projects

#### Water & Waste - funded by Rate-funded Depreciation Reserves

##### Water

<i>Water</i>	Drinking Water Standards upgrades	5,929	8,974	1,134	-
<i>Water</i>	Weston zone service level upgrades	4,500	-	-	-
<i>Water</i>	Waihemo water main upgrades	3,650	317	594	3,856
<i>Water</i>	Otematata Water main upgrades	2,000	-	-	-
<i>Water</i>	Ōamaru water facilities renewals	1,444	1,478	1,512	1,551
<i>Water</i>	Stormwater main inspection & cleaning programme	300	-	-	55
<i>Water</i>	Water safety plans	216	74	38	-
<i>Water</i>	Urban and rural water main upgrade/renewals	206	212	216	222
<i>Water</i>	SCADA renewals	-	1,167	597	112
<i>Water</i>	Update water bylaws	-	126	-	99
<i>Water</i>	Lower Waitaki capacity upgrade	-	-	1,080	-
<i>Water</i>	Risk management plan	-	-	54	78
<i>Water</i>	Resource consent	-	-	54	55
<i>Water</i>	Otago stormwater management plan and resource consent application	-	-	-	111

##### Sewerage

<i>Water</i>	Sewer main inspection & cleaning programme	103	106	108	111
<i>Water</i>	Moeraki wastewater mains renewals	52	-	-	-
<i>Water</i>	Wastewater inflow & infiltration programme	52	53	54	55
<i>Water</i>	Wastewater facilities renewals/upgrades	1,290	1,585	1,297	1,330

#### Property - funded by Rate-funded Depreciation Reserves and Internal Loans

<i>Property</i>	Aquatic centre - Filtration replacement/overhaul	-	21	117	-
<i>Property</i>	Wharf Improvement - Sumpter wharf	-	-	848	-
<i>Property</i>	Wharf Improvement - Normanby wharf	-	364	-	-
<i>Property</i>	Red Sheds utilisation and maintenance	-	94	-	-
<i>Property</i>	Harbour railway work programme	-	-	37	38
<i>Property</i>	Community Housing - Healthy Homes legislation	132	-	-	-

		Annual Plan 2022-23 \$000	LTP 2023-24 \$000	LTP 2024-25 \$000	LTP 2025-26 \$000
<b>Replacement/Renewal projects</b>					
<b>Parks - funded by Rate-funded Depreciation Reserves and Government subsidies</b>					
<i>Parks</i>	Track development around Cape Wanbrow	-	-	265	270
<i>Parks</i>	Sportsground Resurfacing	-	-	42	43
<i>Parks</i>	Ōamaru Public Gardens - Aviary replacement	-	-	403	-
<i>Parks</i>	Streetscaping - Ōmārama and Palmerston	-	-	53	32
<i>Parks</i>	Review streetscape North End Ōamaru	-	52	-	-
<i>Parks</i>	Ōamaru playground upgrades	153	-	-	-
<i>Parks</i>	Toilet upgrade - Southern Harbour	-	-	159	-
<i>Parks</i>	Toilet renewals & replacements	306	312	318	324
<b>Roading - funded by Government Subsidies and Rate-funded Depreciation Reserves</b>					
<i>Roading</i>	Road resurfacing/metalling	2,701	2,632	2,709	2,787
<i>Roading</i>	Minor roading improvement/renewal works	1,918	1,124	1,156	1,191
<i>Roading</i>	Sealed pavement rehabilitation	1,677	1,412	1,453	1,495
<i>Roading</i>	Cycle/footpath renewals	445	586	604	620
<i>Roading</i>	Structure renewal/replacement	455	616	633	652
<i>Roading</i>	Drainage renewals	387	434	447	460
<i>Roading</i>	Carpark renewals	56	58	60	62
<i>Roading</i>	Ōamaru Blue Penguin Colony - Sealing and marking	-	-	208	-
<i>Roading</i>	Ōamaru Holmes Wharf - Surface upgrade	-	-	109	112
<i>Roading</i>	Turning circle upgrades	31	-	-	-
<i>Roading</i>	Roading incidental projects	-	-	5	5
<b>General - funded by RMA Reserves, Rate-funded Depreciation Reserves and asset sales</b>					
<i>General</i>	Network upgrade and enhancement	20	21	21	-
<i>General</i>	Disaster recovery	-	39	40	-
<i>General</i>	ERP renewal	56	572	636	-
<i>General</i>	Hansen system replacement	150	-	-	-
<i>General</i>	GIS system replacement	147	-	-	-
<i>General</i>	Waitaki District libraries website upgrade	13	-	-	-
<i>General</i>	Migrate websites to OpenCities	10	-	-	-
<i>General</i>	E-services upgrade	-	18	-	-
<b>Total Capital Replacement/Renewal Projects</b>		<b>28,399</b>	<b>22,447</b>	<b>17,061</b>	<b>15,726</b>
<b>Total Capital Projects</b>		<b>63,522</b>	<b>38,609</b>	<b>50,511</b>	<b>35,714</b>

# WHO ARE OUR COUNCIL CONTROLLED ORGANISATIONS?

**A Council Controlled Organisation (CCO) is a company or organisation which is owned in part or fully by the Council. To be a CCO, a Council must hold 50% or more of the voting rights, or be able to appoint 50% or more of the trustees, directors or managers.**

Council engages in this sort of business partnership where it provides advantages for a more effective, efficient and financially viable means of delivering services and to deliver important community outcomes.

CCOs are not directly managed by the Council. Instead, there is a board of directors appointed by the Council to oversee the entity and each has its own management and staff. CCOs must meet the expectations of both its shareholders and its

community, and are accountable to the community for their use of community assets or ratepayer funds. Council sets the direction of its CCOs through an annual "Letter of Expectation" which highlights what the Council wants the company to achieve in the years ahead.

Waitaki District Council holds shares in several CCOs or Council Controlled Trading Organisations. Our CCOs are diverse in their functions and objectives.



## WHITESTONE CONTRACTING LTD

Whitestone Contracting Ltd provides contracting services to Council and other customers throughout and beyond the Waitaki district, retaining employment, revenue and economic benefits within the district.



## TOURISM WAITAKI LTD

Council fully owns Tourism Waitaki which is the primary means of promoting the district to visitors and supporting the development of the tourism sector of the economy. The Council's draft Economic Development Strategy and Review proposes to absorb the responsibilities of Tourism Waitaki into a new Economic Development Agency for the district.



## WAITAKI DISTRICT HEALTH SERVICES LTD GROUP

Council provides on-going support for health services and other important social functions for the community through its continued ownership and support of Waitaki District Health Services Ltd which includes Ōamaru Hospital.



## ŌMĀRAMA AIRFIELD LTD

The Ōmārama airfield is an important economic and community asset for the upper Waitaki area of the district. Council has a 50% ownership of the company and appoints two members of the board to oversee the running and development of the airfield.

# WHAT IS COUNCIL'S FINANCIAL PERFORMANCE?

## FINANCIAL STRATEGY

**Our Financial Strategy sets out the overall approach for funding the activities and services that Council provides.**

It guides our future funding decisions and, along with the Infrastructure Strategy, informs the capital and operational spending for the 2021-31 Long Term Plan (LTP).

The detailed Financial Strategy on pages 219–236 of the 2021-31 LTP outlines Council's policies on funding capital works, investments and the use of internal debt.

The strategy also explains how Council will manage its revenues, expenses, assets, investments and liabilities, and how it will deal with reserve funds.

The objective of the strategy is to provide for the current and future needs of the community while also meeting Strategic Priorities:

Strategic Priority	Response in Financial Strategy
<b>Providing high-quality core infrastructure and services</b>	Identification of a greater need to increase the level of reinvestment in infrastructure.
<b>Determining the best way to deliver three waters for the community</b>	Strategy prepared on the basis of retained ownership and increased expectations on the services and standards to be achieved in Water, Wastewater and Stormwater.
<b>Working with the community to respond to COVID-19 challenges</b>	Further development of Council's ability to respond quickly to any change in circumstances and to rebuild financial capacity in an affordable way.
<b>Creating a District Plan that is fit for Waitaki's future</b>	Limited impact.
<b>Striving towards better Council performance</b>	Will be a key consideration in setting financial targets and measures.
<b>Driving best value for rates</b>	A point of emphasis that Council is focused on value rather than minimising increase in rates.

In addition to these priorities there are a number of other changes to the environment that need to be recognised in the Strategy:

- Increased speed and demand for change from central government.
- General reduction to third party funding availability.
- Increased term for Council's key investments.
- Membership of the Local Government Funding Agency.

# COMPLIANCE WITH COUNCIL'S FINANCIAL STRATEGY

Council is required to set limits in relation to levels of rates, debt and returns on investments. Details of these limits, and Council's performance, both actual and projected, in relation to those limits, are set out below:

	2019-20 Actual	2020-21 Actual	2021-22 Projected	
<b>Limits on Rates revenue and increases in Rates</b>				
Revenue from Rates will fund no more than 70% of total operating cost	Achieved	Achieved	Achieved	
Rates for an average home in Ōamaru are less than 10% of married national superannuation	Achieved	Achieved	Achieved	
Rate increases will not exceed the Local Government Cost Index plus 2%	Achieved	Achieved	Not achieved	Note 1
<b>Limits on Debt</b>				
Actual debt will not exceed budgeted debt	Achieved	Achieved	Achieved	
Debt servicing costs will not exceed 10% of total revenue	Achieved	Achieved	Achieved	
<b>Target return on invested funds</b>				
Council will achieve budgeted revenue from investments	Achieved	Achieved	Achieved	Note 2
Council will meet or exceed budgeted interest rates	Not achieved	Not achieved	Achieved	Note 3

1. The 2021-31 Long Term Plan signalled clearly that rate increases would exceed this targeted measure over at least the first five years of the LTP.

2. Income from both interest and dividends exceeded budget for the 2019-20 and 2020-21 years as a result of holding greater than expected amounts of cash due to the deferral of some large capital projects, and because dividends from subsidiaries were well above budgeted levels.

3. Council prepared budgets for both the 2019-20 and 2020-21 financial years using interest rates that were much higher than those that were actually achieved. Interest rates actually earned for the 2021-22 financial year generally matched, or bettered, those projected for year 1 of the 2021-31 Long Term Plan.

## WAITAKI DISTRICT COUNCIL LOANS TO EXTERNAL ENTERPRISES

Council has made several loan commitments to entities, where there is deemed to be benefit to the district by offering financial support. These are detailed on page 39 of our Annual Plan 2022/23, with our key loans made to:

- North Otago Irrigation Company Limited \$14,201,334
- Observatory Village Lifecare Charitable Trust \$15,598,638
- Kurow-Duntroon Irrigation Company Ltd \$3,111,934
- Ōamaru Whitestone Civic Trust \$508,500

Council has also undertaken to make loan funding of up to \$780,000 available to the Whalan Lodge Trust. No request to access this funding has yet been received.

# SUMMARY STATEMENT OF CASH FLOWS

	2019-20 Actual \$000	2020-21 Actual \$000	2021-22 Projected \$000	2022-23 Annual Plan \$000	2023-24 LTP Year 3 \$000	2024-25 LTP Year 4 \$000	2025-26 LTP Year 5 \$000
<b>Operating Activities</b>							
Rates Revenue	33,101	32,895	34,825	37,665	41,955	44,599	48,263
Other Revenue	17,027	23,552	23,663	30,437	20,421	20,384	20,865
Interest and Dividends received	1,903	1,375	937	1,622	1,193	1,206	1,163
Payments to Suppliers and Employees	(38,320)	(43,807)	(43,976)	(44,326)	(42,143)	(44,277)	(46,692)
Interest paid	(148)	(148)	(299)	(788)	(360)	(646)	(913)
Tax	513	(58)	(105)	(380)	(220)	(220)	(220)
<b>Net Cash from/(to) Operating Activities</b>	<b>14,076</b>	<b>13,809</b>	<b>15,045</b>	<b>24,230</b>	<b>20,846</b>	<b>21,046</b>	<b>22,466</b>
<b>Investing Activities</b>							
Proceeds from the sale of Property Plant & Equipment	1,021	586	286	144	203	210	231
Proceeds from the sale of Investments	3,033	5,509	21,281	32,226	20,991	28,534	29,772
Purchase of Property, Plant & Equipment	(19,230)	(24,071)	(19,950)	(60,269)	(38,332)	(50,013)	(35,571)
Acquisition of Investments	(6,105)	(2,813)	(26,150)	(12,015)	(18,500)	(21,000)	(23,000)
<b>Net Cash from/(to) Investing Activities</b>	<b>(21,281)</b>	<b>(20,789)</b>	<b>(24,533)</b>	<b>(39,914)</b>	<b>(35,638)</b>	<b>(42,269)</b>	<b>(28,568)</b>
<b>Financing Activities</b>							
Proceeds from Borrowing	15,525	33,400	17,000	24,000	20,000	27,000	13,000
Repayment of Borrowings	(8,125)	(24,800)	(8,000)	(11,021)	(5,000)	(6,000)	(7,000)
<b>Net Cash from/(to) Financing Activities</b>	<b>7,400</b>	<b>8,600</b>	<b>9,000</b>	<b>12,979</b>	<b>15,000</b>	<b>21,000</b>	<b>6,000</b>
Net Increase/(Decrease) in Cash	195	1,620	(488)	(2,705)	208	(223)	(102)
Cash Resources at the beginning of the year	365	560	2,180	3,890	1,763	1,971	1,748
<b>Cash Resources at the end of the year</b>	<b>560</b>	<b>2,180</b>	<b>1,692</b>	<b>1,185</b>	<b>1,971</b>	<b>1,748</b>	<b>1,646</b>

Opening cash may not equal estimated closing cash from the previous year due to timing differences and variances between estimated and actual results. Council has not reforecast LTP figures to take account of these changes as, in the Chief Executive's opinion, there is no material difference between the LTP prepared in 2021 and the information currently available for the 2021-22 financial year.

Please refer to the General Disclosures and Other Information section for further details.

# FUNDING IMPACT STATEMENT

	2019-20 Actual \$000	2020-21 Actual \$000	2021-22 Projected \$000	2022-23 Annual Plan \$000	2023-24 LTP Year 3 \$000	2024-25 LTP Year 4 \$000	2025-26 LTP Year 5 \$000
<b>Operating Activities</b>							
General Rates	7,308	6,442	7,773	8,554	9,053	10,155	10,651
Targeted Rates	25,525	25,826	27,052	28,794	32,147	33,636	36,828
<b>Total Rates Revenue</b>	<b>32,833</b>	<b>32,268</b>	<b>34,825</b>	<b>37,348</b>	<b>41,200</b>	<b>43,791</b>	<b>47,479</b>
Operating Subsidies and Grants	4,311	5,026	5,400	4,907	3,992	4,101	4,217
Fees and Charges	5,218	6,779	7,783	7,807	7,378	7,494	7,645
Interest and Dividends from Investments	1,980	1,417	937	1,678	1,191	1,204	1,160
Other Receipts	959	1,333	1,407	1,461	1,934	2,496	2,631
<b>Total Operating Revenue</b>	<b>12,468</b>	<b>14,555</b>	<b>15,527</b>	<b>15,853</b>	<b>14,495</b>	<b>15,295</b>	<b>15,653</b>
<b>Total Operating Funding</b>	<b>45,301</b>	<b>46,823</b>	<b>50,352</b>	<b>53,201</b>	<b>55,695</b>	<b>59,086</b>	<b>63,132</b>
Payments	38,714	46,147	56,789	46,162	43,836	45,025	46,500
Finance Cost	148	169	299	810	360	646	913
<b>Total Application of Operating Funding</b>	<b>38,862</b>	<b>46,316</b>	<b>57,088</b>	<b>46,972</b>	<b>44,196</b>	<b>45,671</b>	<b>47,413</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>6,439</b>	<b>507</b>	<b>(6,736)</b>	<b>6,229</b>	<b>11,499</b>	<b>13,415</b>	<b>15,719</b>
Subsidies and Grants for Capital Expenditure	4,434	8,680	8,227	15,258	7,299	6,496	6,597
Development and Financial Contributions	1,028	1,757	1,998	1,586	1,044	1,044	1,044
Increase/(Decrease) in Debt	7,400	8,621	9,073	13,054	15,010	21,010	6,005
Asset Sales	248	1,797	286	144	203	210	231
<b>Total Sources of Capital Funding</b>	<b>13,110</b>	<b>20,855</b>	<b>19,584</b>	<b>30,042</b>	<b>23,556</b>	<b>28,760</b>	<b>13,877</b>
Improve Levels of Service	9,008	10,443	8,700	17,093	22,758	11,884	6,896
Replace Existing Assets	10,706	14,157	11,250	44,176	15,573	38,129	28,674
Increase/(Decrease) in Reserves	(165)	(2,468)	(10,471)	(23,094)	(2,277)	(4,039)	(1,762)
Increase/(Decrease) in Investments	-	(770)	3,369	(1,904)	(999)	(3,799)	(4,213)
<b>Total Application of Capital Funding</b>	<b>19,549</b>	<b>21,362</b>	<b>12,848</b>	<b>36,271</b>	<b>35,055</b>	<b>42,175</b>	<b>29,596</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>(6,439)</b>	<b>(507)</b>	<b>6,736</b>	<b>(6,229)</b>	<b>(11,499)</b>	<b>(13,415)</b>	<b>(15,719)</b>

*Capital works carried forward from 2021-22 are in addition to those listed in this report.*

*Please refer to the General Disclosures and Other Information section for further details.*

# SUMMARY STATEMENT OF FINANCIAL POSITION

	<i>comment</i>	2019-20 Actual \$000	2020-21 Actual \$000	2021-22 Projected \$000	2022-23 Annual Plan \$000	2023-24 LTP Year 3 \$000	2024-25 LTP Year 4 \$000	2025-26 LTP Year 5 \$000
<b>Assets</b>								
<b>Non-Current Assets</b>								
Property, Plant and Equipment		881,049	999,190	1,039,796	1,088,885	1,011,616	1,047,979	1,116,812
Intangible Assets		785	1,525	1,712	2,528	995	1,220	1,210
Forestry		286	357	428	400	340	340	340
Assets held for sale	1	1,150	1,150	1,150	1,150	-	-	-
Other Financial Assets	2	35,057	33,909	39,940	40,332	27,797	24,337	20,978
		918,327	1,036,131	1,083,026	1,133,295	1,040,748	1,073,876	1,139,340
<b>Current Assets</b>								
Cash and Cash Equivalents	3	560	2,180	1,692	1,185	1,971	1,748	1,646
Trade and Other Receivables	4	5,153	5,803	6,139	6,678	5,765	5,953	6,185
Prepayments		642	735	870	840	728	742	755
Inventory		140	154	174	174	156	159	162
Other Financial Assets	2	4,507	2,854	2,524	956	5,337	4,998	4,144
Assets held for sale	1	386	317	37	-	1,150	-	-
		11,388	12,043	11,436	9,833	15,107	13,600	12,892
<b>Total Assets</b>		<b>929,715</b>	<b>1,048,174</b>	<b>1,094,462</b>	<b>1,143,128</b>	<b>1,055,855</b>	<b>1,087,476</b>	<b>1,152,232</b>
<b>Liabilities</b>								
<b>Non-Current Liabilities</b>								
Borrowings	5	-	10,500	18,500	30,000	35,000	55,000	60,000
Provisions	6	413	365	365	377	362	366	291
Employee Entitlements	7	-	93	99	107	-	-	-
Other Financial Assets	2	35,057	33,909	39,940	40,332	27,797	24,337	20,978
		413	10,958	18,964	30,484	35,362	55,366	60,291
<b>Current Liabilities</b>								
Trade and Other Payables		7,565	10,166	8,480	12,532	10,475	10,706	9,979
Employee Entitlements	7	1,632	1,448	1,402	1,669	1,855	1,914	1,981
Borrowings	5	7,400	5,521	6,573	8,072	5,050	6,060	7,065
Provisions	6	154	256	227	263	20	14	94
		16,751	17,391	16,682	22,536	17,400	18,694	19,119
<b>Total Liabilities</b>		<b>17,164</b>	<b>28,349</b>	<b>35,646</b>	<b>53,020</b>	<b>52,762</b>	<b>74,060</b>	<b>79,410</b>
<b>Net Assets</b>		<b>912,551</b>	<b>1,019,825</b>	<b>1,058,816</b>	<b>1,090,108</b>	<b>1,003,093</b>	<b>1,013,416</b>	<b>1,072,822</b>
<b>Equity</b>								
Ratepayers' Equity		310,208	310,208	310,208	310,208	310,208	310,208	310,208
Revaluation Reserves		564,372	674,235	712,229	737,944	653,440	661,476	717,458
Operating Reserves		22,615	19,177	19,115	24,069	27,204	31,113	36,136
Other Reserves		15,356	16,205	17,264	17,887	12,241	10,619	9,020
<b>Total Equity</b>		<b>912,551</b>	<b>1,019,825</b>	<b>1,058,816</b>	<b>1,090,108</b>	<b>1,003,093</b>	<b>1,013,416</b>	<b>1,072,822</b>

Comments - please refer to the General Disclosures and Other Information section for further details



# GENERAL DISCLOSURES AND OTHER INFORMATION

## General Disclosure

Figures reported for:

- The financial years 2019-20 and 2020-21 have been extracted from the audited annual reports for those years.
- The current 2021-22 financial year are unaudited, and have been estimated based on actual revenue and expenditure, and known and anticipated adjustments.
- The 2022-23 financial year are unaudited, and have been extracted from the annual plan adopted by Council on 28 June 2022.
- The 2020-21, 2021-22 and 2022-23 financial years have been extracted from Council's audited 2021-2031 Long Term Plan.

## Potential Areas of Uncertainty

As noted, the results for 2021-22 are provisional projections, and there is potential for differences between these estimates and the final audited Annual Report.

Such differences are likely because:

- Revenue and Expenditure, Accounts Receivable and Accounts Payable may be affected by late notification of amounts due to, or owing by, Council.
- Depreciation, Fixed Assets and Intangible Assets may be affected by late changes to asset capitalisation, revaluations and recognition of vested assets.
- Equity may be affected by the above matters, as neither the annual surplus nor movements in reserves have yet been finalised.
- Changes may be required to correct errors identified during the audit process or to achieve compliance with current financial reporting standards.
- Reclassification of amounts of revenue, expenditure, assets or liabilities may be necessary subsequent to the preparation of this report.

It is not anticipated that such differences will be material in value.

## Balance Sheet comments and disclosures

1. Property and other assets held for sale are classified as non-current assets when the timing of those sales is uncertain, and as current assets when the sale is considered likely to be transacted within 12 months of year end.
2. Other Financial Assets include Shares held in CCOs and in other companies and secured loans to community groups and other entities. Loans and other advances with maturity dates within 12 months of year end are classified as current, otherwise they are non-current. Bank deposits with maturity dates less than 3 months from the initial deposit date are classified as Cash & Cash Equivalents, otherwise as Other Financial Assets.
3. Cash and Cash Equivalents include bank deposits initially placed for terms of three months or less, as per item #2.
4. Trade and Other Receivables are classified as current assets, except for any portion of the debt due beyond 12 months of year end, which is classified as non-current.
5. Borrowings are classified as non-current except for any portion due within 12 months of year end, which is classified as current.
6. Provisions are amounts set aside for future events, and are classified as non-current or current depending on the likely timing of their expected utilisation.
7. Employee entitlements are benefits accrued but not yet taken by employees at balance date, and are classified as current or non-current depending on whether the entitlement has vested in the employee.

# STAND. ENROL. VOTE. BE HEARD.

Issues such as climate change, COVID, population growth and sustainability are driving wide-spread change in our community. The 2022 elections are occurring at a time when significant changes are being made to the role and function of local government.

We need candidates with **vision, empathy and commitment**. **Collaborators** who can listen to all viewpoints before reaching a considered conclusion. People who can **see the bigger picture, think strategically** and make decisions for the long-term wellbeing of our whole community, not just the loudest voices.

**You can vote for that person, or BE that person.**

For more information visit:

[www.vote.nz](http://www.vote.nz)

[www.votelocal.co.nz](http://www.votelocal.co.nz)

[www.waitaki.govt.nz/elections](http://www.waitaki.govt.nz/elections)



## STAND

Shape your community.  
Stand for Local Government.



Being an Elected Member is hard work but rewarding. You'll be responsible for enhancing the wellbeing of Waitaki and all that it involves - a healthy environment, thriving businesses, safe spaces for all and a place that supports everyone's sense of belonging.

**The Waitaki Candidate Handbook and nomination forms are available on Council's website at [www.waitaki.govt.nz/elections](http://www.waitaki.govt.nz/elections)**

**Nominations open 15 July  
and close noon on 12 August 2022.**

**"A SUSTAINABLE  
FUTURE FOR  
OUR TAMARIKI"**

ANNA EASTON // ENTREPRENEUR,  
MASTER OP-SHOPPER



## ENROL

Enrol to vote or check your enrolment details today!

[www.vote.nz](http://www.vote.nz)



You must be correctly enrolled on the parliamentary roll to be able to vote in local elections. Visit [www.vote.nz](http://www.vote.nz) to check you're eligible, enrol or update your details or pop into Council offices for an enrolment form.

**Make sure you're enrolled  
before 12 August.**

**(If you're not enrolled in time you can still come into Council offices and do a special vote).**

## VOTE

What makes you tick?



**Voting is a way to have your say on what happens in Waitaki by choosing people that represent what you care about.**

If you're enrolled to vote, you'll receive a voting document in the post between 16 - 21 September, along with a freepost return envelope. Use the envelope to return your voting document to the Council Electoral Officer. You can do this by post (before 4 October) or by hand-delivering it to Council offices in Ōamaru or Palmerston.

**Voting opens 16 September.**

**All votes must be received by noon on  
Election Day, 8 October 2022.**

**"A VOICE FOR  
THE NATURAL  
WORLD"**

**RA MCROSTIE //  
EARTH WARRIOR**



**"TAKING ART  
TO THE STREETS"**

**MATTHEW WICKS //  
CREATIVE SPACE MAKER**



**WHAT  
DO YOU  
STAND  
FOR?**

**"PUTTING THE  
FUN INTO ACTIVE  
COMMUNITIES"**

**PIP SUTTON // HEALTH ADVOCATE**



**"GREAT ROADS  
AND PUBLIC  
FACILITIES"**

**MATTHEW PATON //  
ROVING AGRONOMIST**



**"IMAGINATIVE  
DESIGN IN  
PUBLIC SPACES"**

**STEAMPUNK MERCHANT LUCRETIA //  
TIME TRAVELLING MAKER & MUSICIAN**



**WE  
LOVE  
THIS  
PLACE**  
→ **WAITAKI** ←

**VOTE  
2022**

**LOCAL ELECTIONS**