

Proposed changes
to year 3 of the
2015-25
Long-Term Plan



We seek feedback on proposed changes
to our work for the next 12 months on
Canterbury's water, land and air.

Deciding the 2017/18 Annual Plan



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Foreword

Environment Canterbury is the Regional Council for this magnificent region. With your support we work in partnership with other organisations and the communities of Canterbury to promote the sustainable management of our resources.

To do this we have a number of strategies and frameworks to address historical, current and future environmental issues. The activity we intend to undertake to produce or to implement these strategies is outlined in our Long-Term Plan (LTP). Year 3 of the current LTP is the financial year **July 2017 to June 2018**. The activity and expenditure proposed for this period is outlined in this document – the **draft 2017/18 Annual Plan**.

A few minor changes to Year 3 of the LTP are proposed; these are noted at the front of the relevant sections of this document.

Please take the time to read this document. Its content outlines the framework for the types of activities we will undertake, the measures we have put against these activities, and the corresponding financial information.

Tell us what you think

The Environment Canterbury Council will adopt the 2017/18 Annual Plan at its meeting in June 2017 and we would like to hear from the community to ensure your views are known before the Council makes its decision.

Once the Council has approved the Plan the corresponding rates will be set. The 2017/18 Annual Plan outlined in this document requires a total rates revenue increase of 2.94% compared to this year's rates. When the LTP was set, in 2015, it was originally estimated that a 4% increase would be required for Year 3 of the LTP.

How to have your say

We welcome your feedback on any of our work programmes and budgets, particularly those areas identified where minor changes are proposed.

- Visit www.ecan.govt.nz and use the online form
- Email ecinfo@ecan.govt.nz to arrange a time (preferred method) to talk to Councillors in May 2017
- Call one of the Environment Canterbury offices, on the number listed on the back of this document, to request a hard copy form.

Please note that the closing date for feedback, or to request a time to meet with Councillors, is **5.00pm, Friday 21 April 2017**.

David Bedford

Chair of the Councillors

Bill Bayfield

Chief Executive

Annual Plan – purpose and approach

Purpose

A local authority must legally prepare and adopt an annual plan for each financial year, the next being from 1 July 2017 to 30 June 2018. Importantly, the annual plan references, rather than duplicates, the long-term plan. The purpose of the annual plan, as stated in the Local Government Act 2002 (LGA), is to

- contain the proposed annual budget and funding impact statement
- identify any variation from the financial statements and funding impact statement included in the local authority's long-term plan in respect to that year
- provide integrated decision-making and co-ordination of the resources of the local authority
- contribute to the accountability of the local authority to the community.

The LGA is also specific about the type of information that must be included in an annual plan, how it is decided, and how the community is engaged. Environment Canterbury has worked hard to meet these requirements and in a way that supports community involvement.

2017/18 Annual Plan

This document is Environment Canterbury's draft 2017/8 Annual Plan and contains the changes to Year 3 of our Long-Term Plan 2015–25 (LTP). Year 3 of the LTP has been reviewed, resulting in fine-tuning adjustments to the forecast budgets. Engagement with the community and key organisations is now taking place until 21 April 2017. After consideration of community feedback, the 2017/18 Annual Plan will be adopted on 29 June 2017.

This document includes:

- a recap of the LTP priorities and direction
- a summary of proposed minor changes to Year 3 of the LTP, being 2017/18
- proposed portfolio changes – to work programmes, service measures and targets, operating revenue and expenditure
- funding and expenditure statements
- rates and charges.


Community engagement and decision-making

A local authority must consult in a manner that gives effect to the requirements of Section 82 of the LGA before adopting an annual plan under this section. This requirement does not apply if the council does not intend to change the LTP in a significant or material way.

At the Council meeting held on 23 February 2017, proposed changes to the LTP were considered and a decision made that these changes were not significant or material differences to the LTP, and that the Council's strategic intentions remained as agreed in the LTP.

Importantly, although the LGA does not require community engagement in this instance, the Council also decided that it would seek feedback from the regional community about the adjustments to Year 3 of the LTP prior to deciding the 2017/18 Annual Plan in June 2017. The Council's engagement includes:

- an invitation to the regional community, via the 'Living Here' publication, to participate in a feedback process over one month during March and April

- 
- scheduled Councillor meetings with key groups and organisations that have a working interest in the Council's activities
 - Councillor consideration of feedback as part of the process of deciding the 2017/8 Annual Plan.



Long-Term Plan 2015–25 – recap on priorities and direction

In April 2015, the Council circulated a consultation document outlining our priorities and direction for the LTP. Our Chair of Commissioners and Chief Executive indicated that the priorities aligned with the existing direction and momentum to support sustainable development in the region, that is, achieving economic growth without compromising our standard of living or natural environment.

The LTP highlighted areas of continued and, in some cases, increased work to

- improve water management and look after natural habitats
- clean up air over affected towns and cities
- help safeguard the region from natural hazards and pests
- help with the rebuild and recovery of greater Christchurch
- increase the use of public transport
- set and monitor the rules and regulations intended to protect the natural environment
- make our information much more accessible and useful to the people who need it.

Also highlighted was the way in which our work was to be achieved, with closer working relationships and prudent financial management. We stated our intention to continue working alongside Ngāi Tahu, the region's councils, and other agencies and organisations to provide a strong regional voice and alignment of thinking and resource where possible.

Year 3 of the LTP forecast work and budgets for the 2017/18 financial year supports and maintains this strategic direction and work priorities.



Portfolios – changes to the Long-Term Plan

This section provides the changes to the work programmes and budgets forecast in Year 3 of the LTP, being 2017/18. They are provided in summary form at the beginning of this section, and in more detail under each portfolio (key result area) as listed below.

- Canterbury Water Management Strategy
- Transport, greater Christchurch rebuild and urban development
- Regional leadership
- Air quality
- Biodiversity and biosecurity
- Hazards, risks and safety
- Planning, consents and compliance.

For each portfolio, the following information is provided:

- LTP recap – the purpose of each portfolio work programme
- the change to Year 3 of the LTP
- total revenue and expenditure for 2017/18:
 - service measures and targets
 - revenue and expenditure.

Summary of changes

The tables on the following page provide the high level budget changes to the LTP that will be implemented within the related portfolios for the 2017/18 financial year. These changes result in a proposed overall increase in the total rates revenue from 2016/17 of 2.94% which is lower than the 4% forecast in the LTP. Thereasons for this change include:

- updated inflation assumptions
- a review of anticipated reserves compared to policy levels
- fine tuning in our business planning.

The first table, Operating Expenditure, is virtually unchanged overall compared to the LTP, although there are shifts between portfolios.

The second table, Operating Revenue, shows a reduction of \$5.9m or 3.6% compared to the LTP. This change largely reflects a forecast reduction in passenger transport fare revenue due to lower patronage than was anticipated in the LTP.

Reserves are proposed to be used in some areas in accordance with Council policy on reserve levels.

Operating expenditure	Long-Term Plan	Annual Plan	Change from LTP	
	2017/18	2017/18	\$000	%
Air quality	3,794	3,830	35	0.9%
Biodiversity and biosecurity	8,501	9,048	547	6.4%
Canterbury water management strategy	25,775	26,565	790	3.1%
Transport, Greater Christchurch rebuild and urban development	73,649	72,393	(1,256)	-1.7%
Hazards, risks and safety	23,948	24,590	642	2.7%
Planning, consents and compliance	16,343	13,622	(2,721)	-16.7%
Regional leadership	12,499	12,967	468	3.7%
Total expenditure on groups of activities	164,509	163,015	(1,494)	-0.9%

Operating revenue	Long-Term Plan	Annual Plan	Change from LTP	
	2017/18	2017/18	\$000	%
Air quality	3,513	3,660	148	4.2%
Biodiversity and biosecurity	8,501	8,016	(485)	-5.7%
Canterbury water management strategy	25,790	25,026	(764)	-3.0%
Transport, Greater Christchurch rebuild and urban development	72,908	70,865	(2,043)	-2.8%
Hazards, risks and safety	26,455	27,679	1,223	4.6%
Planning, consents and compliance	16,343	13,644	(2,699)	-16.5%
Regional leadership	12,529	11,230	(1,299)	-10.4%
Total revenue from groups of activities	166,038	160,119	(5,919)	-3.6%

Better water management

Canterbury Water Management Strategy portfolio Purpose of this portfolio – Long-Term Plan recap

There is agreement across Canterbury that having communities working collaboratively is the best way to address the water management issues facing the region. We are committed to making parallel progress on each of ten target areas: ecosystem health/biodiversity, natural character of braided rivers, kaitiakitanga, drinking water, recreational and amenity opportunities, water-use efficiency, irrigated land area, energy security and efficiency, regional and national economies and environmental limits.

The programmes associated with this portfolio are:

1. Canterbury Water Management Strategy (CWMS) committee facilitation
2. Environmental monitoring and progress reporting
3. Resource Management Act water framework
4. Zone Implementation Programme delivery
5. Regional water infrastructure.

The 'service measures and targets' section describes how Environment Canterbury contributes to the target areas of the CWMS and the headline measures the Council will use to help determine progress.

Minor changes

Water – and its management – continues to be the biggest challenge we face. The CWMS has been developed by the region's Mayoral Forum, with the input of many stakeholders and the wider community. The CWMS outlines the overall approach and the delivery models adopted for sustainable management and development of the region's water resources.

In addition to our current activity, in 2017/18 we are undertaking to provide public reports to demonstrate progress on water quality initiatives rather than just those areas where water quality has improved, as well as updating the ten annual zone work programmes and reporting on progress via our website.

The Orari-Temuka-Opihi-Pareora and Waimakariri Zone Committees will notify the plans/variations under the RMA for water quality in the 2017/18 year following community consultation.

The changes in this 2017/18 Annual Plan budget ensure we continue to progressively support each zone committee to lead a community process to establish environmental limits for water quality and water flows. The proposed changes provide additional emphasis to existing work programmes. The total proposed increase in expenditure for this portfolio, compared to the LTP, is \$0.8m.

Portfolio revenue and expenditure

The 2017/18 budget for the CWMS portfolio is shown below.

	Annual Plan 2016/17	Long-Term Plan 2017/18	Annual Plan 2017/18
General rates	-	-	-
Targeted rates	23,450	25,775	25,004
Grants	255	-	-
User pays/other	17	15	21
Revenue	23,721	25,790	25,026
Expenditure	25,260	25,775	26,565
Surplus/(deficit)	(1,539)	15	(1,539)

The main difference to the LTP budget is the acceleration of zone delivery expenditure and the use of reserves to fund this activity.

Funding for CWMS initiatives is primarily from targeted rates. Reserves of \$1.5m will be used in 2017/18 to help fund this work.

Service measures and targets

There are five programmes (or result areas) that contribute to this portfolio. The tables below describe the work streams for each programme via service statements, and the expected results via service measures and targets. This information sets the basis for the Council's monthly and annual reporting of performance to the community over the term of the LTP to 30 June 2018. It is important to note that some measures and targets listed below refer to more detailed reports and information about the Council's planned work and results.

Programme 1 – Canterbury Water Management Strategy facilitation

Service statement 1: In partnership with the Canterbury region's district and city councils and Ngāi Tahu, facilitate the CWMS zone and regional committees to provide ongoing and improved community input to water management decisions

	LTP measures/targets	Change to LTP measures/targets
Measure	Report received from each committee on its progress with implementation of its Zone Implementation Programme and the ten target areas	No change
Target	11 reports that demonstrate progress on <ul style="list-style-type: none"> - environmental restoration - improved water quality - improved water use efficiency and land management - infrastructure for reliable water supply 	11 reports that demonstrate progress on <ul style="list-style-type: none"> - environmental restoration - water quality initiatives - improved water use efficiency and land management - infrastructure for reliable water supply

Programme 2 – Environmental monitoring, progress reporting

Service statement 1: Gather and make available information on water quantity, water quality, ecosystem health, soils, and progress towards the CWMS targets

	LTP measures/targets	Change to LTP measures/targets
Measure	Detailed table in LTP including <ul style="list-style-type: none"> - rainfall - river flows - river/stream water quality - lake water quality - marine water quality - estuary water quality - ecosystem health - groundwater levels - groundwater quality - land - recreational swimming - water use 	No change
Target	Detailed table in LTP that includes: <ul style="list-style-type: none"> - number of sites - frequency of measure - availability of information 	No change
Measure	Report on progress towards CWMS targets is complete	No change

	LTP measures/targets	Change to LTP measures/targets
Target	Report completed in June 2017	No report due in 2017/18 - the report is produced every two years

Programme 3 – RMA water framework

Service statement 1: Work with the zone committees to lead a community process to collaboratively establish environmental limits for water quality and water quantity in Canterbury

	LTP measures/targets	Change to LTP measures/targets
Measures	A schedule of RMA plans or variations is notified that reflects the community recommendations for environmental limits	No change
Target	No RMA plans or variations scheduled for Year 2 LTP (2016/17)	Orari-Temuka-Opihi-Pareora and Waimakariri scheduled for Year 3 LTP (2017/18)

Programme 4 – Zone Implementation Programme delivery

Service statement 1: In partnership with other parties, implement the recommendations in the zone implementation and regional programmes

	LTP measures/targets	Change to LTP measures/targets
Measure	Annual zone work programmes agreed by zone committees, made available and completed	No change
Target	Ten work programmes available with progress reporting on the website by June 2017	Ten work programmes available with progress reporting on the website by June 2018
Measures	Joint work programmes with CDHB, Irrigation New Zealand, the Canterbury dairy industry, Fish & Game (North Canterbury and Central South Island) Joint work programmes in place with other agencies/sectors	Joint work programmes with CDHB, Irrigation New Zealand, the Canterbury dairy industry, Fish & Game (North Canterbury and Central South Island)
Target	Annual work programme and report on progress available on the website	Annual progress report on joint work programme available on the website

Programme 5 – Regional water infrastructure

Service statement 1: Facilitate an integrated approach to development of water infrastructure in Canterbury that delivers on all the CWMS targets

	LTP measures/targets	Change to LTP measures/targets
Measure	An annual schedule of work, that influences irrigation development in the region, is agreed with the CWMS Regional Committee	No change
Target	A regional infrastructure work programme is available with quarterly progress reporting on the website	No change



Public transport

Transport, greater Christchurch rebuild and urban development portfolio

Purpose of this portfolio – Long-Term Plan recap

Environment Canterbury will deliver an efficient and effective public transport system throughout the region, and a regional land transport programme. This portfolio will also facilitate earthquake recovery in greater Christchurch through a range of recovery plans and programmes.

The programmes associated with this portfolio are:

1. Public passenger transport
2. Regional land transport
3. Greater Christchurch rebuild and urban development.

The 'service measures and targets' section describes the objectives sought for each of these work streams and the headline measures the Council will use to help determine progress.

Changes

Passenger numbers have declined slightly during the last year. The targets set in the LTP are for total passenger trips by 2020 and 2030, and for the percentage of these within greater Christchurch. Achieving the 2020 and 2030 targets will require an increase in bus service reliability, which we are confident will follow completion of the post-earthquake roadworks in Christchurch city.

A full review of the Regional Land Transport Plan will be completed by June 2018.

Environment Canterbury also contributes to the Greater Christchurch Urban Development Strategy alongside strategic partners. A review will commence in 2017 for completion by 2019.

There have been fine-tuning adjustments to the greater Christchurch rebuild and urban development service statements, measures and targets to reflect the progress that has been made and recovery roles and arrangements for greater Christchurch.

The changes in the 2017/18 Annual Plan budget support the achievement of the strategic direction and priorities agreed in the LTP.

Portfolio revenue and expenditure

The 2017/18 budget for the Transport, greater Christchurch rebuild and urban development portfolio is shown in the table below.

	Annual Plan 2016/17	Long-Term Plan 2017/18	Annual Plan 2017/18
General rates	1,131	1,010	954
Targeted rates	20,130	20,225	21,318
Grants	28,258	25,931	30,159
User pays/other	19,889	25,742	18,434
Revenue	69,409	72,908	70,865
Expenditure	69,332	73,649	72,393
Surplus/(deficit)	77	(741)	(1,528)

The Annual Plan budget has a few differences compared to the LTP as our assumptions have been updated:

- lower expenditure due to revision of inflation assumptions
- lower revenue due to reduced bus fares received
- higher rates to meet part of the fare revenue shortfall
- use of reserves to fund the remainder of the fare shortfall.

Funding for Transport, greater Christchurch rebuild and urban development initiatives is primarily from grants, targeted rates and user pays funding, i.e. bus fare revenue. Reserves of \$1.5m will be used in 2017/18.

Service measures and targets

There are three programmes that contribute to this portfolio. The tables below describe the work streams for each programme via service statements, and also the expected results via service measures and targets. The measures and targets set the basis for the Council's monthly and annual report of performance to the community over the term of the LTP to 30 June 2018.

Programme 1 – Public transport

Service statement 1: Deliver quality public transport services that meet the needs of the community and result in increased patronage

	LTP measures/targets	Change to LTP measures/targets
Measure	Provide quality public transport services that take people where they want to go	No change
Target	95% of passengers are satisfied or better with the overall service	No change
Measure	The number of passenger boardings per year in greater Christchurch and Timaru	No change
Target	20 million trips by 2020 and 35 million trips by 2030	No change
Measure	Proportion of total trips made by public transport in greater Christchurch	No change
Target	3% of total trips by 2020 and 5% of total trips by 2030	No change
Measure	Proportion of costs covered by passenger fares	No change
Target	50% cost recovery in Canterbury in 2020	No change
Measure	Provide Total Mobility scheme for transport-disadvantaged people	No change
Target	Less than 5% of registered Total Mobility passengers make a complaint to Environment Canterbury about the service they received	No change
Measure	Number of communities who receive support from Environment Canterbury to establish Community Vehicle Trusts where conventional public transport services are not feasible	No change
Target	100% of all communities who approach Environment Canterbury regarding vehicle trusts are offered support	No change

Programme 2 – Regional land transport

Service statement 1: Through the Regional Transport Committee, produce, implement and review a Regional Land Transport Plan and provide strategic leadership for integrated transport planning across the region

	LTP measures/targets	Change to LTP measures/targets
Measure	Regional Land Transport Plans are produced every three years	Regional Land Transport Plans are produced every six years, with a review after three years
Target	Deliver the Regional Land Transport Plans within time frames	Complete the review of the Regional Land Transport Plan by June 2018
Measure	Provision of administrative support to the Regional Transport Committee and associated working groups	No change
Target	The Regional Transport Committee and associated working groups receive support at regular meetings	No change
Measure	Advocate for integrated transport solutions regionally	No change
Target	Lead the development and implementation of a joint work programme for integrated regional transport	No change

Programme 3 – Greater Christchurch rebuild and urban development

Service statement 1: Support strategic partners by participation in any work and groups as required

	LTP measures/targets	Change to LTP measures/targets
Measure	Participate in future use of residential red zone processes	No change
Target	Timely contribution to the future use of the red zone technical work groups as and when required	No change

Service statement 2: Lead the review of the Greater Christchurch Urban Development Strategy

	LTP measures/targets	Change to LTP measures/targets
Measure	Canterbury Regional Council ratifies the update of the Greater Christchurch Urban Development Strategy, as recommended by the Urban Development Strategy Implementation Committee	Remove - complete
Target	Relevant LURP actions are completed by August 2016	Remove - complete
Measure	Canterbury Regional Council works with strategic partners to begin a review of the Greater Christchurch Urban Development Strategy, with a vision agreed through community engagement	Canterbury Regional Council works with strategic partners on a review of the Greater Christchurch Urban Development Strategy, commencing in 2017, and completed in 2019
Target	Results of community engagement considered by June 2017	Working to UDSIC-defined timeframes. Environment Canterbury provides input on the Review's scope and approach, and determines the resourcing it will provide to support the process The engagement process, scope, time frames and resourcing for the review are agreed by partners, and implementation commenced

Service statement 3: Complete planning and consent monitoring associated with Whakaraupo / Lyttelton Harbour catchment and the Lyttelton Port Recovery Plan

	LTP measures/targets	Change to LTP measures/targets
Measure	Implement the relevant actions arising from the Lyttelton Port Recovery Plan	No change
Target	A Whakaraupo/Lyttelton Harbour Catchment Plan is under development with key stakeholders and partners	No change



Regional leadership

Regional leadership portfolio

Purpose of this portfolio – Long-Term Plan recap

Regional leadership is grounded in enduring relationships with Ngāi Tahu, district and city councils, industry and community organisations. Inter-organisational agreements and organisational expectations for the delivery of these agreements are focused around supporting sustainable development and building the Canterbury region.

The programmes associated with this portfolio are:

1. Governance services
2. Regional policy, data, strategy and community engagement
3. Ngāi Tahu engagement.

The 'service measures and targets' section describes the objectives sought for each programmes and the headline measures and targets the Council will use to help determine progress.

Changes

Environment Canterbury continues to work collaboratively with Papatipu Rūnanga and Te Rūnanga o Ngāi Tahu, as well as the region's city and district councils. These relationships – and the ability for all organisations to see the region as a whole as well as see each other's specific areas of responsibility – means better outcomes for the region economically, environmentally, culturally and socially. To enable this, Environment Canterbury's staff must feel confident in their dealings with those organisations we need to work with, and over the coming year work will continue to develop in this area.

Our regional relationships also enable the exchange of reliable, quality information needed to guide good decision making.

The changes in this 2017/18 Annual Plan budget support the achievement of the work programme agreed in the LTP.

Compared to the amount signalled in the LTP of \$12.5m, expenditure in this portfolio has increased by \$0.5m to \$12.9m in the 2017/18 Annual Plan.

Importantly, all key work under this portfolio, including improving public access to information and Tuia (relationship between Environment Canterbury and Ngāi Tahu), remain as planned and agreed in the LTP.

Portfolio revenue and expenditure

The 2017/18 budget for the Regional leadership portfolio is shown below.

	Annual Plan 2016/17	Long-Term Plan 2017/18	Annual Plan 2017/18
General rates	10,432	11,092	9,457
Targeted rates	-	-	-
Grants	65	69	300
User pays/other	1,504	1,368	1,473
Revenue	12,001	12,529	11,230
Expenditure	13,095	12,499	12,967
Surplus/(deficit)	(1,094)	30	(1,737)

Although we're spending a little more in the Annual Plan than planned in the LTP, the extra expenditure is being funded from grants and reserves in this portfolio. The additional expenditure is on Waihao Rūnanga Wainono Te Mana o Te Wai (Ministry for the Environment funding grant).

Funding for Regional leadership initiatives is primarily from general rates. Reserves of \$1.7m will be used in 2017/18 to help fund this work.

Service measures and targets

There are three programmes that contribute to this portfolio. The tables below describe the work streams under each programme via service statements, and also the expected results via service measures and targets.

The measures and targets set the basis for the Council's monthly and annual report of performance to the community over the term of the LTP to 30 June 2018.

Programme 1 – Governance services

Service statement 1: A programme of relationship and engagement agreements is developed and maintained with councils, government agencies, key industry groups and non-government organisations

	LTP measures/targets	Change to LTP measures/targets
Measure	Relationships and agreements are maintained with the CDHB, and at least two formal industry or non-government organisation agreements, and members of these organisations are satisfied with the relationship and outcomes achieved with Environment Canterbury	No change
Target	A total of 75% of survey respondents rate the relationship as good or very good (on a scale of very poor, poor, fair, good and very good) By 2017 - 80%	A total of 80% of survey respondents rate the relationship as good or very good (on a scale of very poor, poor, fair, good and very good)
Measure	Environment Canterbury commits to and supports the Mayoral Forum, Chief Executives Forum and Canterbury Policy Forum	No change
Target	Environment Canterbury supports or is asked to lead at least one regionally significant policy or strategic matter each year	No change

Programme 2 – Regional policy, data, strategy and community engagement

Service statement 1: Environment Canterbury collects, maintains and shares quality assured data and information, and uses this to inform policy development and implementation and to support regional sustainable development

	LTP measures/targets	Change to LTP measures/targets
Measure	State of the Environment reporting information is published annually on four environmental domains: air, coastal, biodiversity/ecosystem health, and water	No change
Targets	State of the Environment reporting data and information are readily accessible through the Environment Canterbury website for CWMS zones and Canterbury airsheds	No change
	State of the Environment reporting is published each year in accordance with Ministry for the Environment frameworks	No change
Measure	Environment Canterbury's strategic long term planning, policy, decision-making, implementation and reporting are improved via integrated information and data management systems to bring together environmental, consents, organisational and other information to support outcomes-focused reporting	No change
Target	A data governance framework is operational across the organisation by September 2016	Remove - complete

Service statement 2: Environment Canterbury meets legislative reporting and compliance obligations through long-term plans, annual plans and annual reports, and provides accessible, easily understood reports to the community of our activities, plans and management of resources (environmental, financial and other resources)

	LTP measures/targets	Change to LTP measures/targets
Measure	The long-term plans, annual plans and annual reports are completed within statutory timeframes, with effective engagement with the community, Environment Canterbury's partners and relevant groups and agencies	No change
Targets	All statutory planning requirements and financial reporting standards are met	No change
	Year 3 LTP budgets and work programmes are reviewed, proposed change considered, and community engagement decided and communicated	n/a

Service statement 3: Environment Canterbury maintains a strategic long-term policy focus to ensure that planning, policy and decision-making, and advice or submissions on central government policy and legislative changes, are well-informed, purposefully directed and outcomes-focused

	LTP measures/targets	Change to LTP measures/targets
Measure	Environment Canterbury's policy advice is independently assessed each year by NZIER	No change
Target	Environment Canterbury's policy advice meets NZIER's good practice standards with scores of 6.75 or better on average	No change

Programme 3 – Ngāi Tahu engagement

Service statement 1: Governance, co-governance and working relationship arrangements are in place with ngā Rūnanga and Te Rūnanga o Ngāi Tahu

	LTP measures/targets	Change to LTP measures/targets
Measure	At least quarterly governance meetings are held with Rūnanga chairs and Te Rūnanga, with an agreed work plan in place	No change
Target	Governance agreements and work plans are in place and reviewed annually	No change
Measure	A regular working group forum is held with mandated ngā Rūnanga members to improve engagement at an operational level, including recommendations to the governance group	No change
Target	All required meetings have been held and issues arising have been responded to	No change
Measure	Co-governance protocols are established, monitored and evaluated	No change
Target	Each year, two new work programmes have co-governance protocols in operation	No change

Service statement 2: Environment Canterbury supports Ngāi Tahu to fulfil their roles and responsibilities as tangata whenua and kaitiaki

	LTP measures/targets	Change to LTP measures/targets
Measure	Ngāi Tahu members working with Environment Canterbury on behalf of their Papatipu Rūnanga and/or Te Rūnanga are satisfied with the Tuia programme	No change
Target	A total of 75% of survey respondents rate the relationship as good or very good (on a scale of very poor, poor, fair, good and very good) By 2017 - 80%	A total of 80% of survey respondents rate the relationship as good or very good (on a scale of very poor, poor, fair, good and very good)
Measure	Service Level Agreements are in place with each Rūnanga through their advisory service business	No change
Target	Each year at least two new sections of Environment Canterbury are contracting advice from Rūnanga advisory services	No change

Service statement 3: The Tuia programme and ethic are integrated and fostered through all Environment Canterbury activities and work programmes

	LTP measures/targets	Change to LTP measures/targets
Measure	Staff feel confident and capable in their dealings and relationships with Ngāi Tahu	Staff working with Ngāi Tahu feel well-equipped and capable in their engagement
Target	A total of 75% of staff respondents are confident in their relationship with Ngāi Tahu By 2017 - 80%	A total of 80% of staff working with Ngāi Tahu feel well-equipped and capable in their engagement
Measure	Work programmes explicitly provide for the Tuia relationship	No change
Target	Service Level Agreements and/or Tuia staff are providing necessary advice to work programmes	No change



Cleaner air

Air quality portfolio

Purpose of this portfolio – Long-Term Plan recap

Nobody wants to breathe polluted air. Canterbury's air quality is generally good, but many towns and cities exceed national health-based guidelines during winter. The main contributor to this pollution is smoke from home heating. Environment Canterbury works with communities, territorial authorities, health boards, industry and wood-burning households to help achieve air quality that supports healthy communities and meets national requirements.

There is one programme in this portfolio, which includes the following work streams:

- monitoring and investigating air quality issues
- reducing household PM₁₀ emissions in polluted airsheds
- managing air discharges and issues from odour, nuisance and dust
- encouraging new technology development
- reviewing and implementing a new Air Plan
- supporting warm homes and clean air through working with other organisations to provide heating help and assistance programmes.

The 'service measures and targets' section describes the objectives sought for air quality and the headline measures the Council will use to help determine progress.

No changes

The work within the above six work streams remains unchanged and as agreed in the LTP.

The new Air Plan was adopted by Council in 2016/17 and implementation will continue in 2017/18. During the 2017/18 year, the number and location of polluted airsheds (areas that are closely monitored) will be reviewed with local authorities and health boards to ensure meaningful, ongoing monitoring.

Portfolio revenue and expenditure

The 2017/18 budget for the Air quality portfolio is shown below.

	Annual Plan 2016/17	Long-Term Plan 2017/18	Annual Plan 2017/18	
General rates	1,151	1,218	1,263	
Targeted rates	1,945	2,110	2,131	There is minimal change from the LTP budget. Small differences are due to updates to our planning assumptions, such as inflation rates.
Grants	-	-	-	
User pays/other	251	185	266	
Revenue	3,348	3,513	3,660	
Expenditure	3,667	3,794	3,830	
Surplus/(deficit)	(320)	(282)	(169)	

Funding for air quality initiatives is primarily from rates. General rates fund the work which is delivered region-wide; targeted rates are used for services delivered in discrete areas. Reserves of \$0.2m will be used in 2017/18.

Service measures and targets

Service statement 1: Canterbury airsheds progress towards the National Environmental Standards for Air Quality

	LTP measures/targets	Change to LTP measures/targets
Measure	Air quality monitoring and reporting occurs across Canterbury airsheds	No change
Targets	Airshed monitoring and reporting capability is maintained as required by the National Environmental Standards for Air Quality	No change
	Outcomes-focused reporting frameworks, e.g. polluted airshed graphs of PM ₁₀ showing concentration reductions, are made public	No change

Service statement 2: Joint work programmes are developed with health boards and territorial authorities to support air quality outcomes

	LTP measures/targets	Change to LTP measures/targets
Measure	Agreements are in place with health boards and territorial authorities	No change
Target	Two joint work programmes in place and delivered each year	No change

Service statement 3: The Canterbury Air Plan 2015 and airshed action plans are in place

	LTP measures/targets	Change to LTP measures/targets
Measure	Adoption and implementation of the Canterbury Air Plan 2015	No change
Targets	2016/17: Revised Air Plan operative	Air Plans are operative
	Implementation plans are in place for seven polluted airsheds as agreed with territorial authorities and health boards	No change



Natural habitats

Biodiversity and biosecurity portfolio

Purpose of this portfolio – Long-Term Plan recap

The focus of this portfolio is the protection, maintenance and active restoration of indigenous biodiversity across the region, so that there is a full range of healthy ecosystems from the mountains to the sea, reflecting the unique and diverse natural character of the Canterbury region.

The programmes associated with this portfolio are:

1. Biodiversity and ecosystem health
2. Biosecurity
3. Whakaora Te Waihora (Lake Waihora Restoration Project).

The 'service measures and targets' section describes the objectives sought for each of these programmes and the headline measures the Council will use to help determine progress.

Changes

Protecting and enhancing the region's biodiversity is managed both at a strategic region-wide level, as well as through defined local work programmes that now come under the oversight of the ten zone committees and the Regional Committee as part of the CWMS process.

This 2017/18 Annual Plan budget seeks to provide a level of funding that continues to support the delivery of important biodiversity and biosecurity work. This includes on-the-ground projects to protect and enhance indigenous habitat through planting, fencing and weed control, and implementing a Regional Pest Management Plan that works with landowners to prevent pest spread and establishment.

Compared to the amount forecast in the LTP of \$8.5m, expenditure for this 2017/18 Annual Plan budget has increased by \$0.5m to \$9.0m. This has allowed an expansion of our wallaby containment programme in South Canterbury. Reserves are being used to fund the increase in expenditure.

Portfolio revenue and expenditure

The 2017/18 budget for Biodiversity and biosecurity is shown in the table below.

	Annual Plan	Long-Term Plan	Annual Plan
	2016/17	2017/18	2017/18
General rates	4,525	4,398	4,644
Targeted rates	2,953	3,841	3,256
Grants	543	156	-
User pays/other	112	105	116
Revenue	8,133	8,501	8,016
Expenditure	9,360	8,501	9,048
Surplus/(deficit)	(1,227)	-	(1,032)

General rates are higher; targeted rates lower. Overall, rates are below the level of the LTP by \$0.3m as we're using reserves to fund some of this work.

Funding for biodiversity and biosecurity initiatives is primarily from rates. General rates fund the work that is delivered region-wide; targeted rates are used for services delivered in discrete areas. Reserves of \$1.0m will be used in 2017/18 to help fund this work.

Service measures and targets

There are three programmes that contribute to this portfolio. The tables below describe the work streams for each programme via service statements, and also the expected results via service measures and targets. The measures and targets set the basis for the Council's monthly and annual report of performance to the community over the term of the LTP to 30 June 2018.

Programme 1 – Biodiversity and ecosystem health

Service statement 1: Environment Canterbury works with Ngāi Tahu, communities, territorial authorities, Department of Conservation, land occupiers and other recreational, environmental and industry parties to protect and restore Canterbury's indigenous biodiversity and aquatic ecosystem health

	LTP measures/targets	Change to LTP measures/targets
Measure	On-the-ground projects to protect and restore indigenous biodiversity	No change
Targets	An annual increase in the area within the region that is protected (legally or physically), or subject to restoration activities, e.g. restoration planting	No change
	Tactical plans for on-going biodiversity investment are agreed with CWMS zone committees by June 2017	Investment in biodiversity initiatives is made in accordance with zone and regional work programmes
	At least two biodiversity projects are initiated or progressed in each CWMS zone annually	No change
Measure	Regional biodiversity policy and strategies are given effect to	No change
Targets	Support development of biodiversity content resulting from territorial authority district plan reviews in the Canterbury region	No change
	Advice or update is provided to the Canterbury Region Biodiversity Strategy signatories on strategic direction by June 2017	Not required in 2017/18
Measure	State of the Environment reporting information is published annually for biodiversity/ecosystem health environmental domain	No change
Targets	State of the Environment reporting data and information are accessible on the Environment Canterbury website	Not required - noted under Regional Leadership service statement 2
	State of the Environment reporting is published each year in accordance with Ministry for the Environment frameworks	Not required - noted under Regional Leadership service statement 2

Programme 2 – Biosecurity

Service statement 1: Environment Canterbury administers and implements a Regional Pest Management Plan. New pest incursions in the region are detected and appropriately managed, and already-identified pests are cost-effectively and equitably managed

Changed Service statement 1: Environment Canterbury administers and implements a Regional Pest Management Plan. Implementation distinguishes between new pest incursions and pre-existing pests with both managed in a cost-effective and equitable way

	LTP measures/targets	Change to LTP measures/targets
Measure	Implementation of a Regional Pest Management Plan that meets the requirements of the Biosecurity Act 1993	No change
Targets	A reducing trend in pest levels identified in the Regional Pest Management Plan	No change
	A proposed new Regional Pest Management Plan is notified by June 2017, and is operative by June 2018	Objectives in the Regional Pest Management Plan are met
Measure	Development and implementation of new pathway management initiatives	No change
Target	All work programmes developed in Year 1 of the LTP will be under implementation, and reporting commenced by 30 June 2017	Not required in 2017/18
Measure	Regional incursion response capability is maintained	No change
Targets	Management plans are in place and/or response decisions progressed for 100% of new pests detected	No change
	Regional incursion response capability and capacity is maintained as agreed under the National Biosecurity Capability Network	No change

Programme 3 – Whakaora Te Waihora

Service statement 1: Environment Canterbury will work in partnership with Ngāi Tahu to implement a joint programme to progress the two-generational vision to restore and rejuvenate the mauri and ecosystem health of Te Waihora (Lake Ellesmere)

	LTP measures/targets	Change to LTP measures/targets
Measure	Implementation of the Whakaora Te Waihora Joint Cultural and Ecological Restoration Plan	No change
Targets	The Joint Restoration Plan is reviewed, updated and approved by programme partners by December 2016	Remove - complete
	An annual work programme is agreed by programme partners and completed work reported to this group by 30 June 2017	An annual work programme is agreed by programme partners and completed work reported to this group by 30 June 2018
	At least 75% of survey respondents rate the relationship as good or very good (on a scale of very poor, poor, fair, good and very good) By 2017 – 80%	At least 80% of survey respondents rate the relationship as good or very good (on a scale of very poor, poor, fair, good and very good)
Measure	Parties to the Te Waihora Co-Governance Agreement are satisfied with the relationship and outcomes achieved with Environment Canterbury	No change
Target	Annual survey undertaken, assessed and analysed. Performance of Service Level Agreements is monitored	No change

Keeping us safe

Hazards, risks and safety portfolio

Purpose of this portfolio – Long-Term Plan recap

Environment Canterbury supports the region's communities to be informed and aware, better prepared and more resilient in the face of risks from natural and other hazards. Environment Canterbury helps to mitigate risks through investigations and monitoring work, efficient management systems, investment in infrastructure and development restrictions.

The programmes associated with this portfolio are:

1. Natural hazards
2. Navigational and recreational boating safety
3. Flood protection and control works
4. Coastal hazards
5. Emergency management
6. Contaminated hazardous land and waste.

The 'service measures and targets' section describes the objectives sought for each of these work streams and the headline measures the Council will use to help determine progress.

Changes

The 2017/18 Annual Plan budget supports the achievement of the work programme agreed in the LTP. The changes in this portfolio cover:

- the Kaikōura/Hurunui districts were hit hard at the end of 2016 with their earthquake events. Flood control and other river works will be prioritised to ensure we provide the best possible support as they rebuild
- regional parks have management plans that balance safe and cost effective recreational use, biodiversity, and efficient and appropriate forestry management. These management plans' objectives will continue to be met to ensure the community can enjoy these iconic regional resources: Lake Tekapo Regional Park, Waimakariri River Regional Park, and Ashley Rakahuri Regional Park
- restoration management of our wetland and lowland regenerating forest will expand to 170ha during 2017/18
- at the time of preparing this Annual Plan, braided rivers are receiving a lot of public attention. The Council is committed to working with our partners over the coming year to continue the work on our unique braided rivers. This work falls under a number of work plans across planning, consents, water, biodiversity and regional leadership.

There is a proposed change to the budget for 2017/18, compared to the LTP, of a \$0.6m increase in expenditure.

Portfolio revenue and expenditure

The 2017/18 budget for Hazards, risks and safety is shown below.

	Annual Plan	Long-Term Plan	Annual Plan
	2016/17	2017/18	2017/18
General rates	7,492	7,916	8,233
Targeted rates	11,313	11,757	12,011
Grants	501	331	441
User pays/other	6,385	6,451	6,994
Revenue	25,691	26,455	27,679
Expenditure	23,177	23,948	24,590
Surplus/(deficit)	2,513	2,507	3,088

The planned revenue and expenditure for this portfolio can vary as the work programme is changed to respond to natural events.

This portfolio generates a surplus each year which is needed to fund capital work, such as flood protection infrastructure and regional parks.

Funding for hazards, risks and safety initiatives is primarily from rates. General rates fund the work which is delivered region-wide; targeted rates are used for services delivered in discrete areas.

Service measures and targets

There are six programmes that contribute to this portfolio. The tables below describe the work streams for each programme via service statements, and the expected results via service measures and targets. The measures and targets set the basis for the Council's monthly and annual reporting of performance to the community over the term of the LTP to 30 June 2018.

Programme 1 – Natural hazards

Service statement 1: Environment Canterbury collects and provides natural hazard information for tsunami, earthquake, landslide and floodplain hazards to increase community awareness and guide longer-term development

	LTP measures/targets	Change to LTP measures/targets
Measure	Ensuring natural hazard information is available	No change
Targets	A total of 90% of advice regarding natural hazard information, in relation to private property, is provided within ten working days	No change
	New technical reports and information are available on Environment Canterbury's website within six months and are available at all times	No change
Measure	Providing advice to partner organisations on implementing hazard risk reduction measures	No change
Targets	Investigations undertaken and reports produced as scheduled and formally delivered to territorial authorities, with table of reports displayed annually	No change
	A total of 75% of councils and CDEM survey respondents rate the relationship and service as good or very good (on a scale of very poor, poor, fair, good and very good) By 2017 - 80%	A total of 80% of councils and CDEM survey respondents rate the relationship and service as good or very good (on a scale of very poor, poor, fair, good and very good)

Programme 2 – Navigational and recreational boating safety

Service statement 1: Environment Canterbury enables safe navigation for ships and other commercial vessels in ports, harbours and coastal areas

	LTP measures/targets	Change to LTP measures/targets
Measure	The operation of an approved risk assessment regime, safety management system and appropriate risk control measures for the ports of Lyttelton and Timaru, the harbour areas of Kaikōura and Akaroa, and the coastal waters of the region	No change
Targets	Risk assessment regime and Safety Management System approved by Maritime New Zealand	No change
	ISO 9001:2008 certification and monitoring of the Safety Management System	No change
	Operational overview and emergency response function available at all times	No change
	Qualified, experienced and independent harbour master	No change

Service statement 2: Environment Canterbury enables safe navigation for recreational vessel users of the coast, harbours and inland waterways

	LTP measures/targets	Change to LTP measures/targets
Measure	Navigation safety bylaws and a navigational safety officer are in place and provide guidance on the safe navigation of vessels within the region	No change
Target	A navigation safety officer is employed to liaise with communities, user groups and organisations	No change

Programme 3 – Flood protection and control works

Service statement 1: Reducing flood risk

	LTP measures/targets	Change to LTP measures/targets
Measures	Environment Canterbury's infrastructure strategy outlines river management for the next 30 years and includes a schedule of river reviews to deliver strategy outcomes The river review schedule is made publicly available	No change
Targets	River scheme reviews are completed, as scheduled, in the LTP (pages 105-107)	River scheme reviews are completed in the priority order as set out in the LTP (pages 105-107)
	All completed river reviews resulting in 'small' works occur one year after review, 'medium' one-to-three years after review, and 'large' one-to-ten years after review	No change
Measure	Flood protection infrastructure is maintained against agreed levels of service in consultation with river rating district committees	No change
Targets	Construction of flood protection infrastructure will be completed following consultation with river rating committees and in accordance with the agreed capital expenditure programme	No change
	Deferred maintenance does not adversely impact the achievement of service objectives in any River Management Plan	No change
	Following any significant hazard event, e.g. earthquake, flood, fire, and when safe to do so, engineering staff undertake prompt on-site assessments of river protection infrastructure at affected locations	No change
Measure	Flood prediction information and river flood warnings are provided to key agencies when agreed trigger levels are exceeded	No change
Target	Police, Civil Defence management, media, KiwiRail, New Zealand Transport Agency and territorial authorities will receive flood warnings in accordance with established flood protocols	No change

	LTP measures/targets	Change to LTP measures/targets
Measure	Accurate region-wide warnings are issued in accordance with established flood protocols	No change
Target	Flood warning protocols will be reviewed after each significant flood event	No change
Measure	Up-to-date and timely river flow, rainfall and flood warning advice is available through Environment Canterbury's website	No change
Target	Appropriate flood warning advice is available on Environment Canterbury's website during flood events	No change

Service statement 2: Sustainably manage the extraction of gravel from rivers

	LTP measures/targets	Change to LTP measures/targets
Measure	Environment Canterbury manages the sustainable extraction of gravel for flood management and erosion control purposes while protecting and enhancing environmental, cultural, social and economic values	No change
Target	Extraction of gravel from rivers does not increase flood or erosion risk	No change

Service statement 3: Environment Canterbury provides cost-effective and safe open-space leisure and recreation opportunities on Council-owned land

	LTP measures/targets	Change to LTP measures/targets
Measure	Implement a management plan for regional parks	No change
Target	All plans are operative and implemented to agreed objectives	Three regional parks are maintained and developed in accordance with their management plans, with a balance between safe and cost effective recreational use, biodiversity and efficient and appropriate forestry management
Measure	Restoration projects on wetland and lowland forests	No change
Target	Restoration management will be applied to at least 140ha of wetland and lowland regenerating forest	Restoration management will be applied to at least 170ha of wetland and lowland regenerating forest
Measure	Management of Council ground lease and licences reflects best practice	No change

	LTP measures/targets	Change to LTP measures/targets
Targets	Leases are monitored and at least 95% of those due for renewal in this financial year comply with lease terms and conditions and regional rules while maintaining acceptable risk levels and market rentals	No change
	The Land Management Plan remains operative	No change
	2016/2017/2018: All new leases will be managed in accordance with Environment Canterbury's land management plan	No change
	Indigenous plant communities, including mahinga kai, are protected and enhanced	No change
	Ngāi Tahu sites are protected	No change

Programme 4 – Coastal environment and hazards

Service statement 1: Provide information about coastal hazards

	LTP measures/targets	Change to LTP measures/targets
Measure	Coastal areas susceptible to coastal erosion and sea water flooding identified and mapped	No change
Target	A total of 100% of coastal erosion areas mapped	No change

Service statement 2: Maintain a regional marine oil spill response capability

	LTP measures/targets	Change to LTP measures/targets
Measure	Availability of a regional response capability that meets Maritime New Zealand's requirements	No change
Target	Available at all times	No change

Programme 5 – Emergency management

Service statement 1: Environment Canterbury is an active partner of the Canterbury CDEM group and provides for the support, information and administration needs of the group office

	LTP measures/targets	Change to LTP measures/targets
Measure	Environment Canterbury is a supportive partner within the Canterbury Civil Defence Emergency Management Group	No change
Targets	Participate fully as an active partner in achieving the objectives of the Group plan	No change
	All emergency events are responded to as required	No change

Programme 6 – Contaminated hazardous land and waste

Service statement 1: Environment Canterbury reduces risk to human health and the environment from waste, hazardous substances and contaminated sites

	LTP measures/targets	Change to LTP measures/targets
Measure	Priority regional and national waste projects are supported in partnership with territorial authorities, industry and other agencies	No change
Targets	Two projects are co-ordinated across the region	No change
	Project milestones are achieved and signed off by funding partners (Ministry for the Environment)	No change
	100% of all enquiries on waste and hazardous substances from industry, other agencies and territorial authorities are responded to	No change
Measure	Environment Canterbury undertakes investigations for the purposes of identifying and monitoring contaminated land	No change
Targets	Information on the Listed Land Use Register is up to date, and 100% of technical enquiries are responded to	No change
	One joint contaminated land identification project is carried out with a territorial authority partner	No change



Reaching compliance

Planning, consents and compliance portfolio Purpose of this portfolio – Long-Term Plan recap

Environment Canterbury provides a focused and responsive regional planning, consents and compliance framework that supports regional development and sustainable resource management.

The programmes associated with this portfolio are:

1. Regional planning
2. Processing applications for consents
3. Compliance with plans and consents.

The 'service measures and targets' section describes the objectives sought for each of these programmes and the headline measures the Council will use to help determine progress.

Change

If we have got our plans and rules right, compliance with these is the ultimate end goal as this will result in optimal environmental outcomes. To assist consent holders to comply with the terms of their consent it is important that consent applications are well considered and efficiently processed. To enable this to happen it is proposed that the median time to process consent applications is raised to 24 days for the 2017/18 year.

This, in part, recognises that our planning framework is addressing, more efficiently, environmental management in areas where minor consents are no longer required.

Consents are issued for construction of dams and associated structures for water storage at times when it is plentiful, for use when less water is available. For example, on farms with consents to take water from surface water sources that may be subject to restrictions during periods of low river flows. The LTP states that medium and high potential impact dams must have a registered Dam Safety Assurance Programme. This regulation has now been revoked and a new National Environmental Standard for dams is in development. In the interim, it is proposed to maintain a requirement for a Dam Safety Assurance Programme for medium- to high-impact dams.

The North Canterbury earthquakes have made us reassess the planning programme for Hurunui and Kaikoūra. Consideration is being given to undertaking less statutory planning work and increasing our on-the-ground actions that will help with recovery and ongoing resilience of the affected areas.

Portfolio revenue and expenditure

The 2017/18 budget for the Planning, consents and compliance portfolio is shown in the table below.

	Annual Plan 2016/17	Long-Term Plan 2017/18	Annual Plan 2017/18
General rates	7,386	8,503	6,340
Targeted rates	-	-	-
Grants	308	315	250
User pays/other	7,447	7,525	7,054
Revenue	15,140	16,343	13,644
Expenditure	15,140	16,343	13,622
Surplus/(deficit)	-	-	22

In comparison to the LTP we're spending less on these activities as we have diverted resources to better water quality. We've also changed the way we're delivering some services, with more being done through the zone delivery teams in the CWMS portfolio.

Funding for planning, consents and compliance initiatives is primarily from general rates and user pays funding, i.e. consents fees and charges.

Service measures and targets

There are three programmes that contribute to this portfolio. The tables below describe the work streams for each programme via service statements, and also the expected results via service measures and targets. The measures and targets set the basis for the Council's monthly and annual report of performance to the community over the term of the LTP to 30 June 2018.

Programme 1 – Regional planning

Service statement 1: Environment Canterbury's regional policy and plans serve the community in an efficient and timely manner in line with the planning timetable set out in the LTP

	LTP measures/targets	Change to LTP measures/targets
Measure	A regional plan development timetable is established and maintained The timetable is made publicly available	No change
Targets	Target dates for statutory plan public notification are met	No change
	Statutory plans are supported by implementation plans covering consents, compliance and communication activities	No change

Service statement 2: Environment Canterbury works collaboratively with the region's district and city councils in the review of their district plans

	LTP measures/targets	Change to LTP measures/targets
Measure	District and city plans are supported by Environment Canterbury and these plans give effect to regional policies	No change
Target	Survey of territorial authorities regarding collaboration and support for review of district plans	No change

Programme 2 – Consents

Service statement 1: Information and support is provided to resource consent applicants and building control authority applicants (dams) to assist them in the delivery of high quality applications and information to ensure the efficient and timely processing of resource consents

	LTP measures/targets	Change to LTP measures/targets
Measure	Environment Canterbury is customer-focused, resource consent applicants clearly understand the quality of application they need to submit (due to pre-application advice and guidance), and there is a reduced need to request further information from applicants	No change
Target	A reduction in the number of resource consent applications where further information is required (s92 requests) is achieved through pre-application meetings	No change
Measure	The median total time for all resource consent applications received is 21 days	The median total time for all resource consent applications is 24 days
Target	A median of 21 days or less of total elapsed time is achieved	A median of 24 days or less of total elapsed time is achieved

Service statement 2: Resource consents support the delivery and outcomes of regional plans and building control legislation

	LTP measures/targets	Change to LTP measures/targets
Measure	The percentage of resource consents consistent with the RMA 1991 requirements, including proposed and operative regional plan requirements and non-statutory strategies	No change
Target	Achieve a score of 'very good' (being 90% or above) based on independent audit	No change

Programme 3 – Compliance with plans and consents

Service statement 1: Compliance and monitoring of natural and physical resources are aligned with Environment Canterbury's key priorities

	LTP measures/targets	Change to LTP measures/targets
Measure	All identified moderate and major non-compliance issues and any consequent adverse effects are resolved or in the process of being resolved	No change
Target	All active moderate and major non-compliance issues are resolved or in the process of being resolved, i.e. an action plan has been developed, within the reporting year	No change
Measure	An annual planning, consent and compliance implementation report is produced to support regional plan development and quarterly progress reporting	No change
Target	Planning, consent and compliance reviews are completed and reported	No change
Measure	Each year, ten catchment-based compliance work plans are discussed with CWMS zone committees	No change
Target	Ten compliance work plans are discussed and an annual report is provided to zone committees	No change

Service Statement 2: Environment Canterbury's consent and compliance processes will ensure the safe and sustainable design and construction of dams and associated structures

	LTP measures/targets	Change to LTP measures/targets
Measure	Dams classified as medium or high potential impact have a registered Dam Safety Assurance Programme	No change
Target	100% of medium or high potential impact dams have registered a Dam Safety Assurance Programme	No change
Measure	Once a complying building consent application is lodged, decisions are made within the statutory 20 working days	No change
Target	100% compliant building consent applications are processed and granted within 20 working days	No change

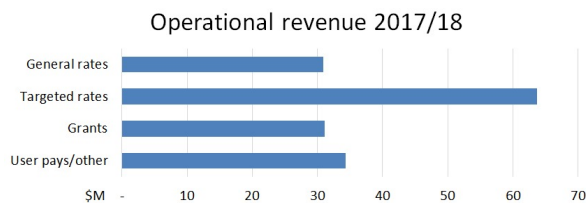
Funding and expenditure statements

Financial summary – operational expenditure

We are forecasting total operational spending of \$163m across our seven portfolios during 2017/18.



Operational expenditure is the cost of providing the level of service in a given year and includes depreciation on assets.



Sources of funding

During 2017/18, Environment Canterbury expects to receive \$160m to fund portfolio expenditure from the following sources:

- General rates – 19%
- Targeted rates – 40%
- Government and other grants – 19%
- User pays and other income – 22%.

The operating income and expenditure disclosed in this financial summary include income and expenditure for activities that form part of the groups of activities.

In general, the forecasts contained in the individual group of activity summaries and in the financial statements indicate the following:

- any deficits will be funded from existing reserves only to the extent that Environment Canterbury's ability to meet its annual commitments to maintain infrastructural assets and to reasonably provide for contingencies is not compromised
- a healthy financial position will be maintained with net worth or equity increasing over time
- liquidity position will remain stable over time with short-term assets outweighing short-term debt and a healthy cash position
- borrowing is expected to fund the ongoing construction of the secondary Waimakariri stopbank flood protection scheme, which is also secured by a targeted rate in the catchment district.

Figures for general and targeted rates are net of estimated remissions (adjusted annually for inflation). Remissions on Māori land are not significant.

The basis for selecting funding sources is detailed in the funding and financial policies of the Long-Term Plan 2015–25. This document is available on our website (www.ecan.govt.nz), from our Christchurch and Timaru offices, or through Customer Services by telephone (0800) 324-626.

Statement of accounting policies

Reporting entity

Environment Canterbury is a regional local authority governed by the Local Government Act 2002; it is domiciled and operates in New Zealand.

Environment Canterbury has designated itself as a Public Benefit Entity for financial reporting purposes. The primary objective of a Public Benefit Entity is to provide goods and services for regional or social benefit, rather than for making a financial return.

Environment Canterbury's principal activity is the provision of local authority services, including: air quality, biodiversity and biosecurity, Canterbury Water Management Strategy, coastal environment, consents and compliance, emergency management, flood protection and control, land, natural hazards, navigation safety, public passenger and regional transport, regional leadership, and waste, hazardous substances and contaminated sites.

We work with people all over Canterbury to manage the region's water, land and air, and to deliver public transport.

Basis of preparation

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

Statement of compliance

The financial statements of Environment Canterbury have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The financial statements comply with Public Benefit Entity International Public Sector Accounting Standards (PBE IPSAS) and have been prepared in accordance with Tier 1 Public Benefit Entity accounting standards.

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

Measurement base

The financial statements are prepared using a measurement base of historical cost modified by the revaluation of certain assets as set out in the specific accounting policies below.

Specific accounting policies

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

Revenue recognition

Revenue is measured at the fair value of consideration received or receivable. The recognition criteria for specific revenue items is described below:

- Rates revenue is recognised when levied. General rates and targeted rates are non-exchange transactions.
- Grants are recognised when any conditions are complied with. Grants are non-exchange transactions.
- New Zealand Transport Agency passenger services subsidies are recognised upon entitlement. These subsidies and grants are non-exchange transactions.
- Interest revenue is measured at amortised cost and recognised using the effective interest method. Interest is an exchange transaction.

Taxation

Environment Canterbury is a public authority and consequently is exempt from the payment of income tax, except for income derived from Council Controlled Organisations.

Goods and Services Tax

The financial statements have been prepared exclusive of GST with the exception of receivables and payables, which are stated with GST included. The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position.

The net amount of GST paid to or received from the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows. Commitments and contingencies are disclosed exclusive of GST.

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Environment Canterbury's financial assets include: cash and cash equivalents, receivables and investments.

Environment Canterbury's financial liabilities include: payables and borrowings.

Cash and cash equivalents

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

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

Receivables

Receivables may include both current and long-term amounts due and are stated at cost less any provision for impairment.

Clean Heat loans ceased to be issued after 2012 and were issued with a nil interest rate. After initial recognition, the Clean Heat loans are measured at amortised cost using the effective interest rate method. Gains or losses on impairment of the asset are recognised in the statement of comprehensive revenue and expense.

A provision for impairment is established when there is evidence that Environment Canterbury will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of the amounts expected to be collected.

Investments

Investments include cash and fixed income investments in bank and are initially measured at the amount invested. After initial recognition, investments in bank deposits are measured at amortised cost using the effective interest method, less any provision for impairment.

Inventory

Inventories (such as spare parts and other items) held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at the lower of cost and net realisable value.

Property, plant and equipment

Property, plant and equipment consist of operational assets, infrastructural assets, and restricted assets.

(a) Operational assets - These include land, buildings, plant and equipment, motor vehicles and furniture and fittings.

(b) Infrastructural assets - Infrastructural assets include river control works, land drainage schemes, and forests, which are planted with the primary objective of river and erosion control.

(c) Restricted assets - Restricted assets are reserves owned by Environment Canterbury that provide a benefit or service to the community, which cannot be disposed of because of legal or other restrictions. Environment Canterbury receives lease rental revenue from its reserve land under leases granted to third parties. Environment Canterbury classifies all of its reserve land as property, plant and equipment.

Land (operational and restricted) is measured at fair value, and buildings and infrastructural assets are measured at fair value less accumulated depreciation. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

Additions and other subsequent costs

The initial or subsequent cost of an item of property, plant and equipment is recognised as an asset only if it is probable that future economic benefits or service potential associated with the item will flow to Environment Canterbury and the cost of the item can be measured reliably. In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired in a non-exchange transaction for nil or for a nominal consideration, the asset is initially recognised at fair value.

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

Disposals

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

Revaluation

Asset classes that are revalued, are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value. The valuation cycle for revalued asset classes is normally three years.

Environment Canterbury accounts for revaluations of property, plant and equipment on a class-of-asset basis. The results of revaluing are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense, but the surplus or deficit. Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then other comprehensive revenue and expense.

Depreciation

Depreciation is provided on a straight-line basis at rates which will write-off the cost or valuation of the assets to their estimated residual values over their useful lives.

Land and forests are not depreciated. Depreciation is also not provided for components of river control works and land drainage schemes (excludes culverts, floodgates, tracks and fences). An asset management plan has been prepared for these schemes and, in the absence of significant flood events, they are not considered to deteriorate. Environment Canterbury expenses as maintenance all repairs, and capitalises additions, which increase the service potential of the assets.

The useful lives, residual value and associated depreciation rates of Environment Canterbury's assets have been estimated as follows:

Environment Canterbury's assets' estimated useful life

Asset category	Estimated useful life (years)	Residual value (%)	% of cost depreciated annually
Fixed assets:			
Buildings: structure	5-100	1	1-20
Buildings: fit-out	5-20	1	5-20
Motor vehicles	3-10	22-40	6-20
Furniture and fittings	10	1	10
Computer equipment	4-7	1	14-25
Plant and equipment	4-10	1-30	8-20
Infrastructural assets:			
Culverts and floodgates	80	-	1.25
Tracks and fences	50-75	-	1.33-2
Wells	33	-	3

Intangible assets

Environment Canterbury's intangible assets are primarily the costs associated with acquiring software. Acquired software licenses are capitalised on the basis of the costs incurred to bring in to use the specific software.

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated in the table below:


Environment Canterbury's intangible assets

Asset category	Estimated useful life (years)	Residual value (%)	% of cost depreciated annually
Computer software	3-8	33	8-22

Impairment of property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets have a finite useful life and are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Emission Trading Scheme units have an indefinite life as they are not being amortised.



The recoverable amount is the higher of an asset's fair value, less costs to sell and value in use. Value in use is determined using depreciated replacement cost.

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

Leases

Finance lease

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards of ownership. Assets acquired by way of finance lease are stated initially at an amount equal to the present value of the minimum lease payments, and are depreciated over the period that Environment Canterbury is expected to benefit from their use.

Operating lease

An operating lease is a lease that does not transfer to the lessee substantially all the risks and rewards of ownership. Payments are representative of the pattern of benefits derived from the leased assets and, accordingly, are charged to the surplus or deficit in the periods of expected benefit.

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

Payables

Short-term payables are recorded at their face value.

Employee entitlements

Annual, sick, long service and retirement leave and time-in-lieu entitlements estimated to be payable to employees are accounted for on the basis of statutory and contractual requirements as employees become entitled to them.

Liability for sick leave is measured as the amount of unused entitlement accumulated at balance date that the Council anticipates employees will use in future periods in excess of the days to which they are entitled.

Provisions

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

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

Borrowings

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

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



Equity

Equity is the community's interest in Environment Canterbury and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into: retained earnings, restricted reserves and asset revaluation reserves.

Reserves may be legally restricted or created by Environment Canterbury. Legally restricted reserves are those subject to specific conditions accepted as binding by Environment Canterbury and which may not be revised by Environment Canterbury without reference to the Court or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met. Created restricted reserves are reserves restricted by Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Budget figures

The budget figures in the financial statements are those approved by Environment Canterbury as part of the annual planning process. Council has approved no additional expenditure outside the planning process.

The budget figures have been prepared in accordance with NZ GAAP and are consistent with the accounting policies adopted by the Council for the preparation of these financial statements.

Critical accounting estimates and assumptions

The financial statements are prepared using estimates and assumptions concerning the future and may differ from the subsequent actual results.

Estimates and assumptions are continually reviewed and are believed to be reasonable under the circumstances.

There are no estimates or assumptions that are likely to have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Critical judgements in applying accounting policies

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

Grants received

Environment Canterbury must exercise judgement when recognising grant revenue to determine if conditions of the grant contract have been satisfied. This judgement will be based on the facts and circumstances that are evident for each grant contract.

Statement of comprehensive revenue and expense

This statement discloses the sources of income used to fund Environment Canterbury's activities. Adjusting for any other significant non-operating events identifies the net surplus or deficit for each year.

	Annual Plan 2016/17	Long-Term Plan 2017/18	Annual Plan 2017/18
General rates	32,118	34,138	30,891
Targeted rates	59,790	63,708	63,720
Grants	29,929	26,802	31,149
User pays	34,889	40,892	33,332
Interest	716	499	690
Other revenue	-	568	337
Total operating revenue	157,443	166,606	160,119
Depreciation and amortisation	6,408	6,775	6,729
Finance costs	1,257	1,610	1,093
Personnel expense	43,733	43,666	46,019
Other expense	108,876	112,457	109,625
Total operating expense	160,275	164,509	163,467
Total comprehensive revenue	(2,832)	2,098	(3,347)

Council has approved the use of reserves to meet expenditure requirements as part of prudent financial management, in order to promote the current and future interests of the community. Reserve levels will be maintained in line with Environment Canterbury's policy on reserve funds.

Statement of changes in net assets/equity

This statement is the Council's investment in publicly owned assets. Equity is the difference between the Council's assets and liabilities, in other words the difference between what it owns and what it owes.

	Annual Plan 2016/17	Long-Term Plan 2017/18	Annual Plan 2017/18
Equity at the beginning of the year	970,764	968,403	1,094,926
Surplus/(deficit) after taxation	(2,832)	2,098	(3,347)
Equity at the end of the year	967,932	970,501	1,091,579

Statement of financial position

This statement has detailed information on the assets and liabilities controlled or owed by the Council.

	Annual Plan 2016/17	Long-Term Plan 2017/18	Annual Plan 2017/18
Current assets			
Cash and cash equivalents	7,310	8,486	9,714
Investments	5,500	12,934	8,000
Recoverables from exchange transactions	11,320	11,648	15,088
Receivables from non-exchange transactions	9,643	9,922	-
Current portion of loans	727	603	525
Inventories	649	765	1,010
Land held for sale	-	-	-
Total current assets	35,150	44,358	34,337
Non-current assets			
Investment in CCOs and other similar entities	475	445	889
Non-current portion of loans	886	739	641
Property, plant and equipment	980,376	975,506	1,106,027
Intangibles	4,371	3,314	7,842
Total non-current assets	986,108	980,004	1,115,399
Total assets	1,021,258	1,024,362	1,149,736
Current liabilities			
Payables under exchange transactions	16,950	16,634	21,620
Other payables	1,883	1,848	-
Employee benefits	3,167	3,179	3,210
Current portion of loans	522	2,671	184
Total current liabilities	22,522	24,333	25,014
Non-current liabilities	30,803	29,529	33,143
Total liabilities	53,325	53,862	58,157
Net assets	967,932	970,501	1,091,579
Equity	967,932	970,501	1,091,579

Statement of cash flows

This statement discloses the Council's expected cash receipts and payments and provides information on the Council's activities in generating cash for operating, investing and financing areas.

	Annual Plan 2016/17	Long-Term Plan 2017/18	Annual Plan 2017/18
Cash flows from operating activities:			
Rates	92,139	97,616	94,735
Grants	30,125	26,802	31,441
Interest received	716	499	414
Other income	32,611	40,892	32,813
Total cash provided from operating activities	155,591	165,808	159,403
Interest paid	(1,257)	(1,610)	(1,093)
Payments to employees and suppliers	(150,017)	(154,923)	(154,824)
Total cash applied to operating activities	(151,274)	(156,532)	(155,918)
Net cash from operating activities	4,317	9,276	3,486
Cash flow from investing activities:			
Fixed assets and other investing proceeds	8,850	758	300
Clean Heat rates repaid	866	727	632
Total cash provided from investing activities	9,716	1,485	932
Purchase of fixed and intangible assets	(15,809)	(9,209)	(13,630)
Purchase of investments		2,000	6,000
Total cash applied to investing activities	(15,809)	(11,209)	(7,630)
Net cash from investing activities	(6,093)	(9,724)	(6,698)
Cash flow from financing activities:			
Loans raised	2,158	3,690	2,726
Total cash provided from financing activities	2,158	3,690	2,726
Repayment of principal on loans	-	(2,795)	(726)
Total cash applied to financing activities	-	(2,795)	(726)
Net cash from financing activities	2,158	895	2,000
Movement in cash			
Net increase/(decrease) in cash held	381	447	(1,212)
Add cash brought forward	6,929	8,039	10,926
Cash carried forward	7,310	8,486	9,714
Made up of:			
Cash and bank	7,310	8,486	9,714



Reserves

The Council's capital is its equity (or ratepayers' funds) which includes retained earnings and reserves. The Local Government Act 2002 requires the Council to manage its finances prudently and in a manner that promotes the current and future interests of the community.

Ratepayers' funds are a derivative of managing revenues, expenses, assets, liabilities, investments and other general financial dealings. The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Local Government Act 2002 and applied by the Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's assets and not require them to meet the full cost of long-term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in the future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires the Council to make adequate and effective provision in its Long-Term Plan and in its Annual Plan (where applicable) to meet the expenditure needs identified in those plans. The Act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the Council's Revenue and Financing Policy.

Reserves for different areas of benefit are used where there is a discrete set of rate or levy payers as distinct from the general rate. Any surplus or deficit relating to these separate areas of benefit is applied to the specific reserves. Self-insurance reserves are built up annually from general rates and are made available for specific unforeseen events. The release of these funds generally can only be approved by the Council.

The table on the next page shows the reserve funds held by Environment Canterbury and the anticipated balances.

Reserves	Opening balance 1 July 2017	Inc	Dec	Closing balance 30 June 2018
Targeted rate reserves				
Air quality reserve - Reserves for the provision of strategic air quality services for the Canterbury region.	(356)	-	-	(356)
Biosecurity threat response reserve - Biodiversity & biosecurity related programmes: Reserves to assist with initial response to pest incursion.	35	2	-	37
Flood protection reserve - Flood protection & control works programme: Reserves to fund planned and unplanned maintenance and repair of flood protection schemes.	(10,560)	6,107	(8,270)	(12,723)
Emergency management response reserve - Emergency management programme: Reserves for the provision of civil defence emergency management operation within the Canterbury region.	526	29	-	555
Clean Heat programme delivery reserve - Air quality programme: Reserves that are restricted to energy efficiency programmes in the Canterbury region.	2,119	191	(360)	1,950
Passenger transport continuous service reserve - Public passenger transport programmes: Reserves to ensure funding is available to provide an uninterrupted passenger transport service.	5,508	867	(4,150)	2,225
Pest management reserve - Biosecurity programmes: Reserves to enable quick response to meet obligations under the Regional Pest Management Strategy.	1,013	1	(409)	605
Regional park funding reserve - Regional Parks programme: Reserves for the provision of regional park activities within the Canterbury region.	(509)	602	(540)	(447)
CWMS water reserve - Canterbury Water Management Strategy related programmes: Reserves for the provision of strategic water services for the Canterbury region.	513	-	(2,139)	(1,626)
Capital and asset reserves				
Asset replacement reserve - All programmes: To provide sufficient funding to maintain level capability of existing assets.	4,810	6,008	(6,456)	4,362
Revaluation reserve - All programmes: Reserves generated by movements in : • Investments • Derivative financial instruments • Property plant and equipment	933,832	-	-	933,832
Building redevelopment reserve - All programmes: Used in the development of the Council's Christchurch offices funded by insurance proceeds.	(18,075)	726	(164)	(17,513)
Capital reserve - All programmes: Represents the Council's investment in fixed and infrastructural assets.	173,264	14,472	(7,777)	179,959
Other reserves				
Property development reserve - Environment Canterbury land (non-catchment) programme: Proceeds from sale of land. Legislation restricts how this can be applied.	298	-	(5)	293
General reserve - All programmes: The income appropriation account for general funds.	2,508	1,125	(3,207)	426
Total equity	1,094,926	30,130	(33,477)	1,091,579

Rates and charges

Appendix 1: Funding impact statement (rating disclosures)

This statement has been prepared in accordance with the Local Government Act 2002 and the Local Government (Rating) Act 2002.

It provides guidelines for the types of rates to be set, collection of rates, payment options, discount for yearly payment and the use of estimated projected values.

Background

Rates provide the budgeted net funding requirement of the Council's programmes published in the Long-Term Plan or Annual Plan after income from other sources such as user pays, grants, interest and reserve usage has been allowed for. Rates are levied on each rating unit under the statutory provisions of the Local Government (Rating) Act 2002.

Objectives related to rates are to:

- provide the income needed to meet the Council's net funding requirements
- collect rates from properties that are the direct beneficiaries of services where these can be identified
- spread the incidence of rates as fairly as possible
- be consistent in charging rates.

The projected number of rating units in the region is 278,724.

Rate descriptions

General rates

General rates are applied to all rateable land under section 13 of the Local Government (Rating) Act 2002. General rates are differentially based on location of the rateable properties within the respective territorial authorities' areas using capital values. The Council has used projected values to arrive at capital values for each territorial authority area. (See projected capital values on page 83-84 for more details.)

General rates are collected by a rate in the dollar on the rateable capital value of each rating unit or by a uniform annual general charge as a fixed amount per rating unit.

For details of the activities or group of activities funded by general rates, refer to the Revenue and Financing Policy.

For details of the estimated level of general rates per \$100,000 capital value and per rating unit, refer to the detailed rates information that forms part of this document.

Targeted rates

Section 16 of the Local Government (Rating) Act authorises the Council to set targeted rates and fixed targeted rates to fund functions that are identified in its Long-Term Plan or Annual Plan as functions for which targeted rates may be set.

The Council has targeted rates as follows:

- Catchment Works
- Public Passenger Transport
- Pest Control
- Air Quality

- Clean Heat Loan Scheme
- Civil Defence Emergency Management
- Canterbury Water Management Strategy
- Regional Parks.

No lump sum contribution will be sought for any targeted rate.

Targeted rates are differentially based primarily on location of the rating units within the respective territorial authorities' areas using capital values. The Council has used projected values to arrive at capital values for each territorial local authority area. (See projected capital values on page 83-84 for more details.)

For details of the activities or group of activities funded by each of these targeted rates refer to the Funding and Financial Policies in Part B of the Long-Term Plan. For details of the estimated level of each of these targeted rates, refer to the detailed rates information that forms part of this document.

Rates collection by territorial authorities

All rates shall be due and payable on such dates as are fixed by the territorial authorities within the Canterbury region collecting the rates on Environment Canterbury's behalf. The dates contained in the penalties and instalments tables are indicative only. Generally where a due date falls on a weekend or public holiday the next working day is the due date.

Penalties

An additional charge of ten per cent shall be added to the balance of the rates instalments levied in the current financial year that remain unpaid after the date fixed by the territorial authorities collecting rates on behalf of Environment Canterbury.

Territorial Authority	Instalment No. 1	Instalment No. 2	Instalment No. 3	Instalment No. 4	Instalment No. 5	Instalment No. 6
Kaikoura	The Due date is the Penalty Date					
Hurunui	21-August-2017	21-November-2017	21-February-2018	21-May-2018		
Waimakariri	27-August-2017	27-November-2017	27-February-2018	27-May-2018		
Christchurch - Area 1	18-August-2017	18-November-2017	20-February-2018	18-May-2018		
Christchurch - Area 2	20-September-2017	20-December-2017	20-March-2018	20-June-2018		
Christchurch - Area 3	5-September-2017	5-December-2017	3-March-2018	6-June-2018		
Selwyn	The Due date is the Penalty Date					
Ashburton	21-August-2017	21-October-2017	23-December-2017	23-February-2018	21-April-2018	21-June-2018
Timaru	21-September-2017	21-December-2017	21-March-2018	21-June-2018		
Waimate	29-August-2017	28-November-2017	27-February-2018	29-May-2018		
MacKenzie	22-September-2017	22-December-2017	22-March-2018	22-June-2018		
Waitaki	The Due date is the Penalty Date					

A further additional charge of ten per cent shall be added to the balance of rates levied in any previous financial year, including any additional charges previously imposed that remain unpaid, and an additional charge of ten per cent shall continue thereafter to all arrears and additional charges that remain unpaid (with the exception of current instalments) at six-monthly intervals, by the date fixed for that purpose by the authority collecting rates on behalf of Environment Canterbury for that district.

Instalments

Rates instalment dates are to be determined by the territorial authorities collecting the rates on behalf of Environment Canterbury.

Territorial Authority	Instalment No. 1	Instalment No. 2	Instalment No. 3	Instalment No. 4	Instalment No. 5	Instalment No. 6
Kaikoura	20-September-2017	20-December-2017	20-March-2018	20-June-2018		
Hurunui	20-August-2017	20-November-2017	20-February-2018	20-May-2018		
Waimakariri	20-August-2017	20-November-2017	20-February-2018	20-May-2018		
Christchurch - Area 1	15-August-2017	15-November-2017	15-February-2018	15-May-2018		
Christchurch - Area 2	15-September-2017	15-December-2017	15-March-2018	15-June-2018		
Christchurch - Area 3	31-August-2017	30-November-2017	28-February-2018	31-May-2018		
Selwyn	19-August-2017	18-November-2017	17-February-2018	19-May-2018		
Ashburton	20-August-2017	20-October-2017	20-December-2017	20-February-2018	20-April-2018	20-June-2018
Timaru	20-September-2017	20-December-2017	20-March-2018	20-June-2018		
Waimate	26-August-2017	25-November-2017	24-February-2018	26-May-2018		
Mackenzie	20-September-2017	20-December-2017	20-March-2018	20-June-2018		
Waitaki	31-January-2018					

For any council where no penalty date is shown, the due date is also the penalty date.

Venues and methods of payment

Rates are to be paid at the venues determined by the territorial authorities collecting the rates on behalf of Environment Canterbury. Rates are to be paid by the methods determined by the territorial authorities collecting the rates on behalf of Environment Canterbury.

Discount for early payment

Discount for early payment of rates will be granted in accordance with the policy of the territorial authority collecting the rates on behalf of Environment Canterbury.

Rates issued directly by Environment Canterbury

The following Schemes shall have Targeted Rates applied by Environment Canterbury:

Group No.1	Buttericks Rd	Green Street Creek	Penticotico River
	Chertsey Rd	Lower Makikihi River	Seadown Rd Drain
	Esk Valley	Mount Harding Creek	
	Twizel River	Omarama Stream	
Group No.2	Rakaia Double Hill		

All Targeted Rates issued directly by Environment Canterbury shall be due and payable on the following dates:

Group No.1	Group No.2
20-November-2017	20-February-2018

All Targeted Rates issued directly by Environment Canterbury and outstanding on the following dates shall have a 10% Penalty applied to any unpaid portion, including prior years:

Group No.1
20-November-2017

Group No.2
20-February-2018

An additional charge of 10% will be added to all arrears from the previous years remaining unpaid in July, with a further charge of 10% on the rate arrears that are unpaid six months after the first penalty was added.

Estimation of projected valuations (equalisation)

Equalisation of the rating valuation base is a technique used when the revaluation of rating units does not occur at the same time across the rating base. Its effect is to smooth the impact of increases in the valuation base during the valuation cycle. Without equalisation, each district's share of the rating base will increase in the year they revalue then decrease in the following two years.

With equalisation, each district's share of the rating base will be adjusted to take account of movements in property prices by adjusting the total value by a factor determined by a suitably qualified valuer. In general, and assuming no growth, e.g. subdivision, in the underlying rating base, this will mean the percentage of the total rating base will remain the same for each district unless there has been an increase in the predominant property type for the district, e.g. increased rural land values compared with urban properties due to market conditions for primary produce.

Without equalisation over a three-year period, the rates across the region will average out, but the amount of the increase in the districts that have revalued may be larger, in the year of its revaluation, than in a district that has not revalued. In the Canterbury region, there are ten territorial authorities with valuations occurring in three-yearly cycles as follows.

Rating valuation date by territorial authority

Territorial Authority	Revalued in:	Applied to rates from:
Waimate	1-July-2016	2017/18
Waimakariri	1-August-2016	2017/18
Christchurch	1-August-2016	2017/18
Hurunui	1-September-2016	2017/18
Mackenzie	1-July-2014	2015/16
Timaru	1-September-2014	2015/16
Waitaki	1-September-2014	2015/16
Ashburton	1-July-2015	2016/17
Selwyn	1-July-2015	2016/17
Kaikoura	1-September-2015	2016/17

Types of rates

This section provides details, for each rate mechanism, of the following:

- the group of activities to be funded by the rate
- the categories of rateable land used for setting a Targeted Rate (as per Schedule 2 Local Government (Rating) Act 2002)
- how the liability for the Targeted Rate is to be calculated (as per Schedule 3 Local Government (Rating) Act 2002).

General rate	Groups of activities funded	Valuation system/How rate is calculated
General rates	All groups of activities	Capital value
Uniform annual general charge	Democratic and Ratepayer Servicing works in Regional Leadership and Air Quality	A fixed amount per rating unit

Rate mechanism	Groups of activities funded	Categories of rating units for setting targeted rate	How liability for targeted rate is to be calculated
Targeted Passenger Transport Services Rate	Public passenger transport	Location of rating units within a territorial authority's areas	The capital value of the rating units
Uniform Targeted Passenger Transport Services Rate	Public passenger transport	Location of rating units within a territorial authority's areas	A fixed amount per rating unit
Targeted Air Quality Rate and Air Quality Heating Assistance Rate	Air quality	Location of rating units within a territorial authority's areas	The capital value of the rating units
Targeted Differential Clean Heat Loan Rate (note 1)	Air quality	The provision or availability to the rating unit of a service provided by, or on behalf of, the territorial authority	The extent of provision of any service to the rating units
Targeted Civil Defence Emergency Management Rate	Emergency management	Location of rating units within a territorial authority's area excluding Waitaki district	The capital value of the rating units
Targeted Canterbury Water Management Strategy Rate and Targeted CWMS Environmental Infrastructure Local Rate	Canterbury Water Management Strategy	All rating units situated in the defined areas	The capital value of the rating units
Targeted Regional Park Rates	Land	All rating units situated in the defined areas	The capital value of the rating units
Uniform Targeted Regional Park Rates	Land	All rating units situated in the defined areas	A fixed amount per rating unit
Targeted Possum Pest Control Rate	Biodiversity and Biosecurity	All rating units situated in the defined areas	The land area of the rating units The land value of the rating units
Targeted Animal and Plant Pest Inspection Rate	Biodiversity and Biosecurity	All rating units situated in the defined areas	The land value of the rating units
Targeted Animal and Plant Pest Monitoring Rate	Biodiversity and Biosecurity	All rating units situated in the defined areas	The land value of the rating units
Targeted Bovine Tb Pest Control Rate	Biodiversity and Biosecurity	All rating units situated in the defined areas	The land value of the rating units

Rate mechanism	Groups of activities funded	Categories of rating units for setting targeted rate	How liability for targeted rate is to be calculated
Targeted Differential Rabbit Pest Control Rate	Biodiversity and Biosecurity	All rating units situated in the defined areas and rating units over four hectares	The land area of the rating units
Targeted Catchment Works and Services Rate	Natural Hazards	All rating units situated in the defined areas	The capital value of the rating units
Uniform Targeted Catchment Works Rate	Natural Hazards	All rating units situated in the defined areas	A fixed amount per rating unit
Targeted Differential Catchment Works Rate	Natural Hazards	All rating units situated in the defined areas	The capital value of the rating units The land value of the rating units The land area of the rating units The extent of provision of any service to the rating units.

Note 1, Clean Heat Loans and Energy Efficiency: The Council will allow multiple charges on a rating unit, provided there are multiple flats, apartments or residential houses existing under a single title and each part can be separately let and permanently occupied, but have a common ownership (referred to as an installation within a residential dwelling). The basis for a unit of occupancy is one that can be separately let and permanently occupied. All business and commercial operations operating as a rating unit or part thereof shall not qualify for this scheme. No rate remission will be granted under this policy.

Targeted rates are set differentially using sections 16, 17 and 18 of the Local Government (Rating) Act 2002, and by using the matters and factors of Schedules 2 and 3 to determine the rates.

Our objectives in using funding mechanisms are set out in the Revenue and Financing Policy.

Rating table for 2017/18

The following are examples of rates on different categories of rateable land with a range of property values.

District - Last valuation	Capital value of Property 2017/18	Capital value of Property 2016/17	2017/18 rate		2016/17 rate		Movement in \$ terms		
			General	Targeted	General	Targeted	General	Targeted	Total
Kaikoura - Sep 15									
Rural	\$2,090,000	\$2,090,000	375.55	749.91	407.66	769.82	-32.11	-19.91	-52.02
Urban	\$315,000	\$315,000	76.81	113.94	83.08	115.23	-6.26	-1.29	-7.56
Hurunui - Sep 16									
Rural	\$1,860,000	\$1,563,000	325.15	613.87	332.54	525.12	-7.39	88.76	81.37
Urban	\$340,000	\$300,000	78.88	64.34	84.41	61.42	-5.53	2.91	-2.62
Waimakariri - Aug 16									
Rural	\$5,100,000	\$3,650,000	854.25	1,259.63	715.75	942.23	138.50	317.40	455.90
Rural	\$3,715,000	\$3,130,000	628.72	1,108.22	617.41	972.10	11.31	136.13	147.44
Urban Rangiora	\$395,000	\$370,000	88.12	174.83	95.45	176.02	-7.33	-1.19	-8.52
Urban Kaiapoi	\$420,000	\$395,000	92.19	149.24	100.18	150.35	-7.99	-1.10	-9.09
Christchurch - Aug 16									
Rural Wairewa	\$1,270,000	\$1,270,000	230.94	1,018.04	265.13	1,010.43	-34.19	7.60	-26.59
Rural Kaituna	\$335,000	\$305,000	78.44	401.70	83.03	403.18	-4.59	-1.48	-6.08
Urban City	\$570,000	\$530,000	116.77	278.26	125.49	267.10	-8.72	11.15	2.43
Urban Kainga	\$440,000	\$415,000	95.56	148.72	103.79	136.71	-8.22	12.01	3.78
Urban Lyttelton	\$450,000	\$375,000	97.19	195.58	96.24	168.37	0.95	27.21	28.17
Urban Akaroa	\$485,000	\$465,000	102.90	92.29	113.22	91.03	-10.32	1.26	-9.06
Ashburton - Jul 15									
Rural	\$4,080,000	\$4,080,000	713.07	2,635.87	741.21	2,554.56	-28.14	81.30	53.16
Urban	\$270,000	\$270,000	69.41	93.34	72.84	91.16	-3.43	2.18	-1.25
Selwyn - Jul 15									
Rural Lincoln	\$6,500,000	\$6,500,000	1,122.47	1,923.06	1,175.68	1,832.62	-53.20	90.44	37.24
Rural Dunsandel	\$12,200,000	\$12,200,000	2,085.93	2,860.80	2,184.31	2,670.72	-98.38	190.08	91.70

District - Last valuation	Capital value of Property 2017/18	Capital value of Property 2016/17	2017/18 rate		2016/17 rate		Movement in \$ terms		
			General	Targeted	General	Targeted	General	Targeted	Total
Urban Lincoln	\$475,000	\$475,000	104.08	171.10	109.53	174.53	-5.44	-3.44	-8.88
Urban Leeston	\$340,000	\$340,000	81.27	81.74	85.64	79.23	-4.37	2.51	-1.86
Timaru - Sept 14									
Rural	\$2,310,000	\$2,310,000	433.77	563.12	445.23	519.36	-11.47	43.75	32.29
Urban City	\$260,000	\$260,000	69.94	101.48	72.72	93.16	-2.78	8.32	5.54
Urban Temuka	\$225,000	\$225,000	63.73	103.73	66.36	98.97	-2.63	4.76	2.13
Urban Geraldine	\$275,000	\$275,000	72.60	105.19	75.45	100.32	-2.84	4.88	2.03
Urban Pleasant Point	\$310,000	\$310,000	78.81	188.88	81.81	188.99	-2.99	-0.12	-3.11
Mackenzie - Jul 14									
Rural	\$4,620,000	\$4,620,000	876.72	1,581.41	865.48	1,433.95	11.25	147.46	158.70
Rural	\$3,230,000	\$3,230,000	620.11	815.07	612.75	717.42	7.36	97.65	105.01
Urban Fairlie	\$230,000	\$230,000	66.26	109.04	67.29	98.36	-1.03	10.68	9.64
Urban Tekapo	\$530,000	\$530,000	121.64	124.77	121.84	109.30	-0.20	15.47	15.27
Urban Twizel	\$215,000	\$215,000	63.49	53.05	64.57	46.76	-1.08	6.29	5.21
Waimate - Jul 16									
Rural	\$5,715,000	\$4,405,000	949.95	1,287.49	882.90	1,078.62	67.04	208.87	275.92
Rural	\$6,250,000	\$4,430,000	1,036.65	1,393.89	887.77	1,068.71	148.88	325.18	474.06
Urban	\$250,000	\$230,000	64.31	73.81	70.24	76.16	-5.93	-2.35	-8.28
Waitaki - Sept 14									
Rural	\$1,860,000	\$1,860,000	342.25	482.52	361.08	460.25	-18.83	22.27	3.44
Rural	\$9,495,000	\$9,495,000	1,649.48	2,382.96	1,738.71	2,271.73	-89.24	111.23	21.99
Urban Kurow	\$235,000	\$235,000	64.03	124.57	67.88	139.42	-3.85	-14.84	-18.69
Urban Otematata	\$175,000	\$175,000	53.76	35.43	57.05	33.86	-3.29	1.57	-1.72

Detailed rates information

This part provides the following details for each type of rate:

- the category of land subjected to the rate
- if the rate is set on a differential basis, the relativity between each differential category.

Note:

- these figures are inclusive of GST at 15 per cent
- unless otherwise stated, the categories of rateable land pertain to properties within the city or district council area
- the figure disclosing revenue sought for each type of rate excludes contributions from other parties
- actual revenue from Targeted Differential Clean Heat Loan may differ to that disclosed, with house sales increasing repayments
- rates have been calculated using valuation information available at the time this report was prepared, adjusted for the best available estimate of growth for each district.

TYPE OF RATE CATEGORIES OF RATEABLE LAND	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
General Rate			
Kaikoura	\$16.83	per \$100,000 Capital Value	247,503
Hurunui	\$16.20	per \$100,000 Capital Value	1,102,937
Waimakariri	\$16.28	per \$100,000 Capital Value	2,463,693
Christchurch	\$16.31	per \$100,000 Capital Value	15,604,870
Selwyn	\$16.90	per \$100,000 Capital Value	3,324,165
Ashburton	\$16.89	per \$100,000 Capital Value	2,808,750
Timaru	\$17.75	per \$100,000 Capital Value	2,065,570
Mackenzie	\$18.46	per \$100,000 Capital Value	590,924
Waimate	\$16.21	per \$100,000 Capital Value	756,552
Waitaki	\$17.12	per \$100,000 Capital Value	334,913
Uniform Annual General Charge			
Kaikoura	\$23.80	fixed amount per rating Unit	66,915
Hurunui	\$23.80	fixed amount per rating Unit	188,560
Waimakariri	\$23.80	fixed amount per rating Unit	583,717
Christchurch	\$23.80	fixed amount per rating Unit	3,775,887
Selwyn	\$23.80	fixed amount per rating Unit	546,572
Ashburton	\$23.80	fixed amount per rating Unit	350,920
Timaru	\$23.80	fixed amount per rating Unit	491,484
Mackenzie	\$23.80	fixed amount per rating Unit	96,231
Waimate	\$23.80	fixed amount per rating Unit	80,335

TYPE OF RATE CATEGORIES OF RATEABLE LAND	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Waitaki	\$23.80	fixed amount per rating Unit	43,618

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
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Targeted Public Passenger Transport Services Rate

Kaikoura (Kaikoura Vehicle Trust)	\$0.87	per \$100,000 Capital Value	5,035
Christchurch – City	\$24.43	per \$100,000 Capital Value	22,080,428
Christchurch – Kainga	\$8.98	per \$100,000 Capital Value	84,226
Christchurch (Governors Bay Vehicle Trust)	\$2.52	per \$100,000 Capital Value	6,041
Selwyn (Ellesmere Vehicle Trust)	\$0.32	per \$100,000 Capital Value	6,545
Ashburton (Total Mobility only)	\$1.09	per \$100,000 Capital Value	32,048
Timaru – City	\$14.29	per \$100,000 Capital Value	615,971
Timaru (Geraldine Vehicle Trust)	\$1.99	per \$100,000 Capital Value	9,364
Timaru – Temuka	\$5.23	per \$100,000 Capital Value	27,967
Mackenzie – Twizel (Twizel-Tekapo Vehicle Trust)	\$1.42	per \$100,000 Capital Value	5,333
Mackenzie – Tekapo (Twizel-Tekapo Vehicle Trust)	\$0.53	per \$100,000 Capital Value	1,715
Mackenzie (Fairlie Vehicle Trust)	\$4.81	per \$100,000 Capital Value	5,009
Waimate (Total Mobility only)	\$2.57	per \$100,000 Capital Value	9,736

Uniform Targeted Public Passenger Transport Services Rate

Hurunui (Cheviot Vehicle Trust)	\$5.27	fixed amount per rating Unit	5,035
Waimakariri - Urban	\$51.00	fixed amount per rating Unit	770,685
Waimakariri - Rural	\$6.09	fixed amount per rating Unit	57,206
Selwyn - Urban	\$67.19	fixed amount per rating Unit	676,029
Selwyn - Rural	\$8.54	fixed amount per rating Unit	97,427
Selwyn (Malvern Community Vehicle Trust)	\$0.99	fixed amount per rating Unit	5,035
Timaru (Pleasant Point Vehicle Trust)	\$3.74	fixed amount per rating Unit	5,035
Waimate (Waitaki Vehicle Trust)	\$3.25	fixed amount per rating Unit	498
Waitaki (Waitaki Vehicle Trust)	\$3.25	fixed amount per rating Unit	4,511

Targeted Air Quality Rate

Waimakariri	\$2.02	per \$100,000 Capital Value	134,381
Christchurch	\$2.02	per \$100,000 Capital Value	1,852,365

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Ashburton	\$2.10	per \$100,000 Capital Value	70,709
Timaru	\$2.21	per \$100,000 Capital Value	111,435
Waimate	\$2.02	per \$100,000 Capital Value	9,536
Targeted Air Quality Heating Assistance Rate			
Rangiora	nil	per \$100,000 Capital Value	-
Kaiapoi	nil	per \$100,000 Capital Value	-
Christchurch	nil	per \$100,000 Capital Value	-
Ashburton	nil	per \$100,000 Capital Value	-
Timaru	\$4.81	per \$100,000 Capital Value	213,354
Geraldine	\$3.71	per \$100,000 Capital Value	22,524
Waimate	\$4.81	per \$100,000 Capital Value	22,734
Targeted Civil Defence Emergency Management Rate			
Kaikoura	\$1.21	per \$100,000 Capital Value	17,805
Hurunui	\$1.17	per \$100,000 Capital Value	79,341
Waimakariri	\$1.17	per \$100,000 Capital Value	177,229
Christchurch	\$1.17	per \$100,000 Capital Value	1,122,560
Selwyn	\$1.22	per \$100,000 Capital Value	239,129
Ashburton	\$1.22	per \$100,000 Capital Value	202,052
Timaru	\$1.28	per \$100,000 Capital Value	148,590
Mackenzie	\$1.33	per \$100,000 Capital Value	42,509
Waimate	\$1.17	per \$100,000 Capital Value	54,424
Targeted Canterbury Water Management Strategy Rate			
Kaikoura	\$17.71	per \$100,000 Capital Value	260,458
Hurunui	\$17.05	per \$100,000 Capital Value	1,160,665
Waimakariri	\$17.14	per \$100,000 Capital Value	2,592,644
Christchurch	\$17.16	per \$100,000 Capital Value	16,421,636
Selwyn	\$17.79	per \$100,000 Capital Value	3,498,153
Ashburton	\$17.78	per \$100,000 Capital Value	2,955,761
Timaru	\$18.68	per \$100,000 Capital Value	2,173,682
Mackenzie	\$19.42	per \$100,000 Capital Value	621,853
Waimate	\$17.05	per \$100,000 Capital Value	796,150
Waitaki	\$18.02	per \$100,000 Capital Value	352,442
Targeted CWMS Environmental Infrastructure Local Rate			

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Selwyn	\$0.04	per \$100,000 Capital Value	7,768
Ashburton	\$0.03	per \$100,000 Capital Value	5,793
Targeted Waimakariri River Regional Park Rate			
Waimakariri	\$0.90	per \$100,000 Capital Value	136,544
Christchurch	\$0.90	per \$100,000 Capital Value	829,376
Selwyn	\$0.94	per \$100,000 Capital Value	184,233
Targeted Ashley/Rakahuri River Regional Park Rate			
Waimakariri	\$0.14	per \$100,000 Capital Value	20,983
Christchurch	\$0.14	per \$100,000 Capital Value	127,454
Uniform Targeted Tekapo Regional Park Rate			
Mackenzie	\$0.89	fixed amount per rating Unit	18,315
Timaru	\$0.89	fixed amount per rating Unit	3,586
Targeted Possum Pest Control Rate			
Banks Peninsula Pest Rating District (Christchurch)	\$0.81	per Hectare of Land	49,623
Banks Peninsula Pest Rating District (Christchurch)	\$7.20	per \$100,000 Land Value	49,623
Targeted Animal & Plant Inspection Rate			
Kaikoura Pest Rating District (Kaikoura)	\$15.11	per \$100,000 Land Value	76,312
Kaikoura Pest Rating District (Hurunui)	\$17.54	per \$100,000 Land Value	11,297
Amuri Pest Rating District (Hurunui)	\$6.43	per \$100,000 Land Value	102,927
Waikari Pest Rating District (Hurunui)	\$6.72	per \$100,000 Land Value	66,514
Ashley Pest Rating District (Hurunui)	\$1.93	per \$100,000 Land Value	8,199
Ashley Pest Rating District (Waimakariri)	\$1.74	per \$100,000 Land Value	75,532
Selwyn Pest Rating District (Christchurch)	\$1.40	per \$100,000 Land Value	41,800
Selwyn Pest Rating District (Selwyn)	\$1.48	per \$100,000 Land Value	107,636
Banks Peninsula Pest Rating District (Christchurch)	\$12.68	per \$100,000 Land Value	96,292
Ashburton Pest Rating District (Ashburton)	\$0.63	per \$100,000 Land Value	59,755
Mackenzie Pest Rating District (Mackenzie)	\$12.23	per \$100,000 Land Value	37,163
Mackenzie Pest Rating District (Waimate)	\$11.14	per \$100,000 Land Value	726

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Mackenzie Pest Rating District (Waitaki)	\$11.88	per \$100,000 Land Value	755
South Canterbury Pest Rating District (Timaru)	\$1.43	per \$100,000 Land Value	52,685
South Canterbury Pest Rating District (Mackenzie)	\$1.48	per \$100,000 Land Value	13,801
South Canterbury Pest Rating District (Waimate)	\$1.35	per \$100,000 Land Value	35,405
Omarama Pest Rating District (Waitaki)	\$6.67	per \$100,000 Land Value	18,355
Kurow Pest Rating District (Mackenzie)	\$6.89	per \$100,000 Land Value	114
Kurow Pest Rating District (Waimate)	\$6.28	per \$100,000 Land Value	21,306
Kurow Pest Rating District (Waitaki)	\$6.70	per \$100,000 Land Value	25,924
Hurunui (Nassella) Pest Rating District	\$7.27	per \$100,000 Land Value	219,230
Targeted Animal & Plant Monitoring Rate			
Kaikoura	\$1.24	per \$100,000 Land Value	6,275
Hurunui	\$1.44	per \$100,000 Land Value	44,429
Waimakariri	\$1.19	per \$100,000 Land Value	51,715
Christchurch	\$1.20	per \$100,000 Land Value	44,832
Selwyn	\$1.26	per \$100,000 Land Value	92,019
Ashburton	\$1.29	per \$100,000 Land Value	122,833
Timaru	\$1.26	per \$100,000 Land Value	46,634
Mackenzie	\$1.31	per \$100,000 Land Value	16,221
Waimate	\$1.19	per \$100,000 Land Value	35,467
Waitaki	\$1.27	per \$100,000 Land Value	8,517
Targeted Catchment Works and Services Rate			
Kaikoura	\$4.76	per \$100,000 Capital Value	69,940
Hurunui	\$0.71	per \$100,000 Capital Value	48,109
Waimakariri	\$1.20	per \$100,000 Capital Value	182,214
Christchurch	\$0.69	per \$100,000 Capital Value	660,649
Selwyn	\$1.24	per \$100,000 Capital Value	244,527
Ashburton	\$1.59	per \$100,000 Capital Value	265,031
Timaru	\$2.23	per \$100,000 Capital Value	259,812
Mackenzie	\$2.09	per \$100,000 Capital Value	67,010
Waimate	\$1.91	per \$100,000 Capital Value	88,950
Waitaki	\$0.37	per \$100,000 Capital Value	7,229
Uniform Targeted Catchment Works Rate			

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Little River Wairewa Rating District			
Class A	\$82.82	fixed amount per rating Unit	35,363

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	DIFFERENTIAL RELATIONSHIP BETWEEN CATEGORIES	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Targeted Differential Clean Heat Loan Rate				
Loan Advanced - Band AD: 1000 to 1200	the provision of service to the rating unit	\$100.00	the extent of provision of service to the rating unit	100
Loan Advanced - Band AC: 1200 to 1400	the provision of service to the rating unit	\$120.00	the extent of provision of service to the rating unit	240
Loan Advanced - Band AB: 1400 to 1600	the provision of service to the rating unit	\$140.00	the extent of provision of service to the rating unit	700
Loan Advanced - Band AA: 1600 to 1800	the provision of service to the rating unit	\$160.00	the extent of provision of service to the rating unit	1,280
Loan Advanced - Band A: 1800 to 2000	the provision of service to the rating unit	\$180.00	the extent of provision of service to the rating unit	1,620
Loan Advanced - Band B: 2000 to 2200	the provision of service to the rating unit	\$200.00	the extent of provision of service to the rating unit	2,400
Loan Advanced - Band C: 2200 to 2400	the provision of service to the rating unit	\$220.00	the extent of provision of service to the rating unit	3,080
Loan Advanced - Band D: 2400 to 2600	the provision of service to the rating unit	\$240.00	the extent of provision of service to the rating unit	14,928
Loan Advanced - Band E: 2600 to 2800	the provision of service to the rating unit	\$260.00	the extent of provision of service to the rating unit	16,900
Loan Advanced - Band F: 2800 to 3000	the provision of service to the rating unit	\$280.00	the extent of provision of service to the rating unit	25,760
Loan Advanced - Band G: 3000 to 3200	the provision of service to the rating unit	\$300.00	the extent of provision of service to the rating unit	28,080
Loan Advanced - Band H: 3200 to 3400	the provision of service to the rating unit	\$320.00	the extent of provision of service to the rating unit	32,320
Loan Advanced - Band I: 3400 to 3600	the provision of service to the rating unit	\$340.00	the extent of provision of service to the rating unit	58,485
Loan Advanced - Band J: 3600 to 3800	the provision of service to the rating unit	\$360.00	the extent of provision of service to the rating unit	43,632
Loan Advanced - Band K: 3800 to 4000	the provision of service to the rating unit	\$380.00	the extent of provision of service to the rating unit	52,668
Loan Advanced - Band L: 4000 to 4200	the provision of service to the rating unit	\$400.00	the extent of provision of service to the rating unit	45,200
Loan Advanced - Band M: 4200 to 4400	the provision of service to the rating unit	\$420.00	the extent of provision of service to the rating unit	85,260

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	DIFFERENTIAL RELATIONSHIP BETWEEN CATEGORIES	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Loan Advanced - Band N: 4400 to 4600	the provision of service to the rating unit	\$440.00	the extent of provision of service to the rating unit	29,920
Loan Advanced - Band O: 4600 to 4800	the provision of service to the rating unit	\$460.00	the extent of provision of service to the rating unit	33,580
Loan Advanced - Band P: 4800 to 5000	the provision of service to the rating unit	\$480.00	the extent of provision of service to the rating unit	43,200
Loan Advanced - Band Q: 5000 to 5200	the provision of service to the rating unit	\$500.00	the extent of provision of service to the rating unit	37,000
Loan Advanced - Band R: 5200	the provision of service to the rating unit	\$520.00	the extent of provision of service to the rating unit	171,607
Targeted Differential Rabbit Pest Control Rate				
Banks Peninsula Rabbit Rating District				
Negligible	location of the rating unit	\$0.32	per Hectare of Land	3,860
Low Plains	location of the rating unit	\$0.40	per Hectare of Land	15,440
Moderate	location of the rating unit	\$1.31	per Hectare of Land	19,300
Targeted Differential Catchment Works Rate				
Waimakariri Eyre Cust Rating District				
Class A (Waimakariri)	location of the rating unit	\$9.57	per \$100,000 Capital Value	241,656
Class B	location of the rating unit	\$6.38	per \$100,000 Capital Value	180,302
Class C	location of the rating unit	\$2.55	per \$100,000 Capital Value	12,110
Class D	location of the rating unit	\$1.91	per \$100,000 Capital Value	10,674
Class E	location of the rating unit	\$1.28	per \$100,000 Capital Value	16,053
Class F	location of the rating unit	\$0.64	per \$100,000 Capital Value	18,141
Class A (Christchurch)	location of the rating unit	\$9.57	per \$100,000 Capital Value	35,788
Class B	location of the rating unit	\$6.38	per \$100,000 Capital Value	96,800
Class C	location of the rating unit	\$2.55	per \$100,000 Capital Value	110,422
Class D	location of the rating unit	\$1.91	per \$100,000 Capital Value	1,491,120
Class E	location of the rating unit	\$1.28	per \$100,000 Capital Value	4,277
Class F	location of the rating unit	\$0.64	per \$100,000 Capital Value	46,460
Class B (Selwyn)	location of the rating unit	\$6.62	per \$100,000 Capital Value	1,667
Class C	location of the rating unit	\$2.65	per \$100,000 Capital Value	2,639
Class D	location of the rating unit	\$1.99	per \$100,000 Capital Value	5,413
Class E	location of the rating unit	\$1.32	per \$100,000 Capital Value	26,494
Class F	location of the rating unit	\$0.66	per \$100,000 Capital Value	20,994

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	DIFFERENTIAL RELATIONSHIP BETWEEN CATEGORIES	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Targeted Differential Catchment Works Rate				
Waimakariri Flood Protection Project				
Class A (Waimakariri)	location of the rating unit	\$0.91	per \$100,000 Capital Value	23,757
Class B	location of the rating unit	\$0.18	per \$100,000 Capital Value	12,668
Class A (Christchurch)	location of the rating unit	\$0.91	per \$100,000 Capital Value	767,865
Class B	location of the rating unit	\$0.18	per \$100,000 Capital Value	11,608
Class A (Selwyn)	location of the rating unit	\$0.94	per \$100,000 Capital Value	23,127
Class B	location of the rating unit	\$0.19	per \$100,000 Capital Value	5,961
Targeted Differential Catchment Works Rate				
Ashley River Rating District				
Class A	location of the rating unit	\$19.58	per \$100,000 Capital Value	114,355
Class B	location of the rating unit	\$13.05	per \$100,000 Capital Value	21,689
Class C	location of the rating unit	\$9.79	per \$100,000 Capital Value	39,923
Class D	location of the rating unit	\$5.22	per \$100,000 Capital Value	384
Class U1	location of the rating unit	\$7.83	per \$100,000 Capital Value	270,572
Class U2	location of the rating unit	\$7.83	per \$100,000 Capital Value	38,466
Class U3	location of the rating unit	\$7.83	per \$100,000 Capital Value	43,799
Targeted Differential Catchment Works Rate				
Selwyn River Rating District				
Class A	location of the rating unit	\$64.03	per \$100,000 Capital Value	40,101
Class B	location of the rating unit	\$57.63	per \$100,000 Capital Value	67,788
Class C	location of the rating unit	\$51.22	per \$100,000 Capital Value	17,835
Class D	location of the rating unit	\$38.42	per \$100,000 Capital Value	25,688
Class E	location of the rating unit	\$25.61	per \$100,000 Capital Value	18,473
Class F	location of the rating unit	\$9.60	per \$100,000 Capital Value	8,750
Class U1	location of the rating unit	\$57.63	per \$100,000 Capital Value	4,317
Class U2	location of the rating unit	\$25.61	per \$100,000 Capital Value	685
Targeted Differential Catchment Works Rate				
Lake Ellesmere Rating District				
Class A (Christchurch)	location of the rating unit	\$86.83	per \$100,000 Capital Value	10,694
Class B	location of the rating unit	\$72.36	per \$100,000 Capital Value	1,541
Class C	location of the rating unit	\$46.31	per \$100,000 Capital Value	2,554

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	DIFFERENTIAL RELATIONSHIP BETWEEN CATEGORIES	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Class D	location of the rating unit	\$11.58	per \$100,000 Capital Value	1,180
Class E	location of the rating unit	\$5.79	per \$100,000 Capital Value	428
Class A (Selwyn)	location of the rating unit	\$90.08	per \$100,000 Capital Value	39,981
Class B	location of the rating unit	\$75.07	per \$100,000 Capital Value	13,576
Class C	location of the rating unit	\$48.04	per \$100,000 Capital Value	69,454
Class E	location of the rating unit	\$6.01	per \$100,000 Capital Value	8,883
Targeted Differential Catchment Works Rate				
Ashburton Rivers 1999 Stopbank Rating District				
Class A	location of the rating unit	\$7.05	per \$100,000 Capital Value	217,676
Class B	location of the rating unit	\$3.53	per \$100,000 Capital Value	9,216
Class C	location of the rating unit	\$1.76	per \$100,000 Capital Value	6,529
Targeted Differential Catchment Works Rate				
Ashburton Rivers Rating District				
Class AA	location of the rating unit	\$44.38	per \$100,000 Capital Value	27,093
Class AB	location of the rating unit	\$41.66	per \$100,000 Capital Value	24,819
Class AL	location of the rating unit	\$38.93	per \$100,000 Capital Value	180,061
Class BL	location of the rating unit	\$27.45	per \$100,000 Capital Value	11,674
Class CL	location of the rating unit	\$20.63	per \$100,000 Capital Value	57,659
Class DL	location of the rating unit	\$13.82	per \$100,000 Capital Value	33,652
Class EL	location of the rating unit	\$6.81	per \$100,000 Capital Value	11,131
Class FL	location of the rating unit	\$2.34	per \$100,000 Capital Value	3,495
Class U1	location of the rating unit	\$3.70	per \$100,000 Capital Value	101,929
Class AU	location of the rating unit	\$229.31	per \$100,000 Capital Value	14,219
Class BU	location of the rating unit	\$137.64	per \$100,000 Capital Value	102,915
Class CU	location of the rating unit	\$91.67	per \$100,000 Capital Value	2,208
Class DU	location of the rating unit	\$68.68	per \$100,000 Capital Value	175
Targeted Differential Catchment Works Rate				
Prices Valley Drainage District				
Class A	location of the rating unit	\$225.64	per \$100,000 Capital Value	1,270
Class C	location of the rating unit	\$60.17	per \$100,000 Capital Value	76
Class D	location of the rating unit	\$30.09	per \$100,000 Capital Value	187
Class E	location of the rating unit	\$15.04	per \$100,000 Capital Value	187

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	DIFFERENTIAL RELATIONSHIP BETWEEN CATEGORIES	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Targeted Differential Catchment Works Rate				
Sefton Ashley Rating District				
Class A	location of the rating unit	\$18.09	per \$100,000 Capital Value	10,559
Class B	location of the rating unit	\$9.05	per \$100,000 Capital Value	3,213
Targeted Differential Catchment Works Rate				
Lower Hinds River Rating District				
Class Main	location of the rating unit	\$10.82	per \$100,000 Capital Value	56,657
Targeted Differential Catchment Works Rate				
Upper Hinds River Rating District				
Class A	location of the rating unit	\$56.02	per \$100,000 Capital Value	30,291
Class B	location of the rating unit	\$50.41	per \$100,000 Capital Value	39,543
Class C	location of the rating unit	\$11.20	per \$100,000 Capital Value	1,779
Targeted Differential Catchment Works Rate				
Orari-Waihi-Temuka Rating District				
Class A	location of the rating unit	\$78.38	per \$100,000 Capital Value	32,988
Class B	location of the rating unit	\$54.87	per \$100,000 Capital Value	81,860
Class C	location of the rating unit	\$36.58	per \$100,000 Capital Value	186,239
Class D	location of the rating unit	\$18.29	per \$100,000 Capital Value	172,837
Class E	location of the rating unit	\$7.84	per \$100,000 Capital Value	54,281
Class F	location of the rating unit	\$2.61	per \$100,000 Capital Value	14,218
Targeted Differential Catchment Works Rate				
Waihao-Wainono Flood & Drainage District				
Class A	location of the rating unit	\$107.86	per \$100,000 Land Value	88,630
Class B	location of the rating unit	\$14.02	per \$100,000 Land Value	7,537
Targeted Differential Catchment Works Rate				
Opihi River Rating District				
Class A (Timaru)	location of the rating unit	\$93.13	per \$100,000 Capital Value	37,972
Class B	location of the rating unit	\$88.47	per \$100,000 Capital Value	100,440
Class C	location of the rating unit	\$69.84	per \$100,000 Capital Value	126,379
Class D	location of the rating unit	\$51.22	per \$100,000 Capital Value	13,176
Class E	location of the rating unit	\$18.63	per \$100,000 Capital Value	34,686
Class F	location of the rating unit	\$6.52	per \$100,000 Capital Value	28,509

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	DIFFERENTIAL RELATIONSHIP BETWEEN CATEGORIES	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Class U1	location of the rating unit	\$93.13	per \$100,000 Capital Value	7,343
Class U2	location of the rating unit	\$37.25	per \$100,000 Capital Value	14,587
Class U3	location of the rating unit	\$18.63	per \$100,000 Capital Value	4,047
Class U4	location of the rating unit	\$6.52	per \$100,000 Capital Value	3,135
Class U4A	location of the rating unit	\$13.04	per \$100,000 Capital Value	7,857
Class B (Mackenzie)	location of the rating unit	\$92.01	per \$100,000 Capital Value	10,025
Class C	location of the rating unit	\$72.64	per \$100,000 Capital Value	103,126
Class D	location of the rating unit	\$53.27	per \$100,000 Capital Value	1,577
Class E	location of the rating unit	\$19.37	per \$100,000 Capital Value	10,314
Class F	location of the rating unit	\$6.78	per \$100,000 Capital Value	65,815
Class U3	location of the rating unit	\$19.37	per \$100,000 Capital Value	18,078
Targeted Differential Catchment Works Rate				
Lower Pareora River Rating District				
Class A (Timaru)	location of the rating unit	\$141.44	per \$100,000 Capital Value	1,250
Class B	location of the rating unit	\$106.08	per \$100,000 Capital Value	3,559
Class C	location of the rating unit	\$70.72	per \$100,000 Capital Value	17,821
Class D	location of the rating unit	\$42.43	per \$100,000 Capital Value	2,912
Class E	location of the rating unit	\$21.22	per \$100,000 Capital Value	984
Class F	location of the rating unit	\$7.07	per \$100,000 Capital Value	684
Class U1	location of the rating unit	\$84.86	per \$100,000 Capital Value	25,639
Class U2	location of the rating unit	\$14.14	per \$100,000 Capital Value	4,548
Class B (Waimate)	location of the rating unit	\$96.98	per \$100,000 Capital Value	16,226
Class C	location of the rating unit	\$64.65	per \$100,000 Capital Value	9,377
Class D	location of the rating unit	\$38.79	per \$100,000 Capital Value	7,528
Class E	location of the rating unit	\$19.40	per \$100,000 Capital Value	4,946
Class F	location of the rating unit	\$6.47	per \$100,000 Capital Value	767
Targeted Differential Catchment Works Rate				
Kapua Drainage District				
Class A	location of the rating unit	\$325.36	per \$100,000 Capital Value	521
Class C	location of the rating unit	\$162.68	per \$100,000 Capital Value	594
Targeted Differential Catchment Works Rate				
Lower Waitaki River Rating District				

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	DIFFERENTIAL RELATIONSHIP BETWEEN CATEGORIES	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Class A (Waimate)	location of the rating unit	\$65.53	per \$100,000 Capital Value	61,080
Class B	location of the rating unit	\$32.76	per \$100,000 Capital Value	27,326
Class A (Waitaki)	location of the rating unit	\$69.24	per \$100,000 Capital Value	27,356
Class B	location of the rating unit	\$34.62	per \$100,000 Capital Value	7,163
Class U1	location of the rating unit	\$34.62	per \$100,000 Capital Value	843
Targeted Differential Catchment Works Rate				
Waiau River-Bourne Rating District				
Class A	location of the rating unit	\$2,981.87	per \$100,000 Capital Value	17,295
Targeted Differential Catchment Works Rate				
Waiau River-Rotherham Rating District				
Class A	location of the rating unit	\$384.77	per \$100,000 Capital Value	2,482
Class B	location of the rating unit	\$250.10	per \$100,000 Capital Value	29,121
Targeted Differential Catchment Works Rate				
Waiau Township Area Rating District				
Class A	location of the rating unit	\$71.40	per \$100,000 Capital Value	42,713
Targeted Differential Catchment Works Rate				
Kaikoura River Rating District				
Class A	location of the rating unit	\$77.52	per \$100,000 Capital Value	196,486
Class B	location of the rating unit	\$46.51	per \$100,000 Capital Value	2,885
Class C	location of the rating unit	\$31.01	per \$100,000 Capital Value	1,403
Class D	location of the rating unit	\$19.38	per \$100,000 Capital Value	1,492
Class E	location of the rating unit	\$15.50	per \$100,000 Capital Value	7,082
Class F	location of the rating unit	\$7.75	per \$100,000 Capital Value	9,050
Class U1	location of the rating unit	\$77.52	per \$100,000 Capital Value	34,859
Class U2	location of the rating unit	\$19.38	per \$100,000 Capital Value	1,554
Class U3	location of the rating unit	\$11.63	per \$100,000 Capital Value	14,692
Class U4	location of the rating unit	\$7.75	per \$100,000 Capital Value	27,108
Targeted Differential Catchment Works Rate				
Kowai River - Leithfield Rating District				
Class A	location of the rating unit	\$5.68	per \$100,000 Capital Value	5,705
Targeted Differential Catchment Works Rate				
North Kowai Rating District				

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	DIFFERENTIAL RELATIONSHIP BETWEEN CATEGORIES	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Class A	location of the rating unit	\$26.43	per \$100,000 Capital Value	3,849
Class B	location of the rating unit	\$13.21	per \$100,000 Capital Value	2,060
Targeted Differential Catchment Works Rate				
Conway River Rating District				
Class A	location of the rating unit	\$467.31	per \$100,000 Capital Value	5,189
Targeted Differential Catchment Works Rate				
Sefton Town Rating District				
Class A	location of the rating unit	\$34.88	per \$100,000 Capital Value	2,299
Targeted Differential Catchment Works Rate				
Washdyke Rating District				
Class A	location of the rating unit	\$51.83	per \$100,000 Capital Value	36,935
Class B	location of the rating unit	\$31.10	per \$100,000 Capital Value	16,154
Targeted Differential Catchment Works Rate				
Halswell River Drainage District				
Class B (Christchurch)	location of the rating unit	\$58.97	per \$100,000 Land Value	138,765
Class C	location of the rating unit	\$41.63	per \$100,000 Land Value	36,310
Class D	location of the rating unit	\$27.75	per \$100,000 Land Value	18,007
Class E	location of the rating unit	\$4.16	per \$100,000 Land Value	7,961
Class F	location of the rating unit	\$10.41	per \$100,000 Land Value	11,378
Class A (Selwyn)	location of the rating unit	\$72.85	per \$100,000 Land Value	13,584
Class B	location of the rating unit	\$61.92	per \$100,000 Land Value	163,078
Class C	location of the rating unit	\$43.71	per \$100,000 Land Value	83,509
Class D	location of the rating unit	\$29.14	per \$100,000 Land Value	15,237
Class E	location of the rating unit	\$4.37	per \$100,000 Land Value	23,391
Class F	location of the rating unit	\$10.93	per \$100,000 Land Value	10,257
Class U1	location of the rating unit	\$72.85	per \$100,000 Land Value	30,865
Class U2	location of the rating unit	\$14.57	per \$100,000 Land Value	8,021
Targeted Differential Catchment Works Rate				
Halswell Earthquake Recovery District				
Class B (Christchurch)	location of the rating unit	\$4.58	per \$100,000 Land Value	10,783
Class C	location of the rating unit	\$3.23	per \$100,000 Land Value	2,821
Class D	location of the rating unit	\$2.16	per \$100,000 Land Value	1,399

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	DIFFERENTIAL RELATIONSHIP BETWEEN CATEGORIES	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Class E	location of the rating unit	\$0.32	per \$100,000 Land Value	619
Class F	location of the rating unit	\$0.81	per \$100,000 Land Value	884
Class A (Selwyn)	location of the rating unit	\$5.66	per \$100,000 Land Value	1,056
Class B	location of the rating unit	\$4.81	per \$100,000 Land Value	12,672
Class C	location of the rating unit	\$3.40	per \$100,000 Land Value	6,489
Class D	location of the rating unit	\$2.26	per \$100,000 Land Value	1,184
Class E	location of the rating unit	\$0.34	per \$100,000 Land Value	1,818
Class F	location of the rating unit	\$0.85	per \$100,000 Land Value	797
Class U1	location of the rating unit	\$5.66	per \$100,000 Land Value	2,398
Class U2	location of the rating unit	\$1.13	per \$100,000 Land Value	623
Targeted Differential Catchment Works Rate				
North Rakaia River Rating District				
Class A	location of the rating unit	\$264.91	per \$100,000 Land Value	99,040
Targeted Differential Catchment Works Rate				
Rangitata River Rating District				
Class A	location of the rating unit	\$96.43	per \$100,000 Land Value	162,228
Class B	location of the rating unit	\$57.86	per \$100,000 Land Value	41,529
Class C	location of the rating unit	\$38.57	per \$100,000 Land Value	14,011
Class D	location of the rating unit	\$19.29	per \$100,000 Land Value	5,111
Class AA	location of the rating unit	\$1,147.47	per \$100,000 Land Value	5,164
Targeted Differential Catchment Works Rate				
Staveley Storm Channel Rating District				
Class A	location of the rating unit	\$5.61	per \$100,000 Land Value	441
Class B	location of the rating unit	\$4.49	per \$100,000 Land Value	272
Class C	location of the rating unit	\$1.68	per \$100,000 Land Value	107
Targeted Differential Catchment Works Rate				
Upper Chatterton & Hanmer West Rating District				
Class A	location of the rating unit	\$37.62	per \$100,000 Land Value	2,387
Class B	location of the rating unit	\$24.18	per \$100,000 Land Value	1,367
Class C	location of the rating unit	\$16.12	per \$100,000 Land Value	3,202
Class D	location of the rating unit	\$45.68	per \$100,000 Land Value	15,479
Class U	location of the rating unit	\$73.89	per \$100,000 Land Value	7,358

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	DIFFERENTIAL RELATIONSHIP BETWEEN CATEGORIES	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Targeted Differential Catchment Works Rate				
Makikihi River Rating District				
Class A	location of the rating unit	\$83.65	per \$100,000 Land Value	1,481
Class B	location of the rating unit	\$33.46	per \$100,000 Land Value	113
Class C	location of the rating unit	\$8.37	per \$100,000 Land Value	36
Targeted Differential Catchment Works Rate				
Dry Creek Rating District				
Class A	location of the rating unit	\$34.28	per \$100,000 Land Value	5,019
Class B	location of the rating unit	\$23.99	per \$100,000 Land Value	4,314
Class C	location of the rating unit	\$5.14	per \$100,000 Land Value	819
Targeted Differential Catchment Works Rate				
Lower Pahau River Rating District				
Class A	location of the rating unit	\$325.40	per \$100,000 Land Value	10,342
Targeted Differential Catchment Works Rate				
Lower Hurunui Rating District				
Class A	location of the rating unit	\$8.70	per Hectare of Land	3,401
Targeted Differential Catchment Works Rate				
Lower Flats Groyne Waiau Rating District				
Class A	location of the rating unit	\$14.45	per Hectare of Land	105
Class B	location of the rating unit	\$10.12	per Hectare of Land	843
Class C	location of the rating unit	\$7.23	per Hectare of Land	1,421
Targeted Differential Catchment Works Rate				
Lyndon Rating District				
Class A	location of the rating unit	\$24.21	per Hectare of Land	436
Class B	location of the rating unit	\$14.53	per Hectare of Land	654
Class C	location of the rating unit	\$10.65	per Hectare of Land	59
Targeted Differential Catchment Works Rate				
Waiau River Spotswood Rating District				
Class A	location of the rating unit	\$17.39	per Hectare of Land	4,175
Class B	location of the rating unit	\$15.66	per Hectare of Land	415
Targeted Differential Catchment Works Rate				
Pahau River Rating District				

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	DIFFERENTIAL RELATIONSHIP BETWEEN CATEGORIES	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Class A	location of the rating unit	\$3.67	per Hectare of Land	912
Class B	location of the rating unit	\$3.35	per Hectare of Land	929
Class C	location of the rating unit	\$2.18	per Hectare of Land	447
Class D	location of the rating unit	\$1.39	per Hectare of Land	310
Class E	location of the rating unit	\$1.31	per Hectare of Land	244
Targeted Differential Catchment Works Rate				
Lower Rakaia River Rating District				
Class A	location of the rating unit	\$399.29	per Hectare of Land	5,937
Class B	location of the rating unit	\$19.96	per Hectare of Land	45,097
Class C	location of the rating unit	\$15.97	per Hectare of Land	11,857
Class D	location of the rating unit	\$11.98	per Hectare of Land	8,210
Class E	location of the rating unit	\$7.99	per Hectare of Land	6,793
Class F	location of the rating unit	\$3.99	per Hectare of Land	359
Targeted Differential Catchment Works Rate				
Ashburton-Hinds Drainage District				
Class A	location of the rating unit	\$9.40	per Hectare of Land	131,588
Class B	location of the rating unit	\$6.58	per Hectare of Land	33,337
Class C	location of the rating unit	\$4.70	per Hectare of Land	27,250
Class D	location of the rating unit	\$2.82	per Hectare of Land	4,539
Class E	location of the rating unit	\$1.88	per Hectare of Land	6,639
Class F	location of the rating unit	\$0.94	per Hectare of Land	5,204
Class U1	location of the rating unit	\$37.80	per Hectare of Land	7,028
Targeted Differential Catchment Works Rate				
Seadown Drainage District				
Class A	location of the rating unit	\$44.38	per Hectare of Land	16,760
Class B	location of the rating unit	\$26.63	per Hectare of Land	12,232
Class C	location of the rating unit	\$8.88	per Hectare of Land	4,775
Class D	location of the rating unit	\$4.44	per Hectare of Land	398
Targeted Differential Catchment Works Rate				
Otaio River Rating District				
Class A	location of the rating unit	\$67.42	per Hectare of Land	26,223
Class B	location of the rating unit	\$26.97	per Hectare of Land	3,217

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	DIFFERENTIAL RELATIONSHIP BETWEEN CATEGORIES	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Targeted Differential Catchment Works Rate				
Kaikoura Drainage District				
Class A	location of the rating unit	\$24.99	per Hectare of Land	32,625
Class B	location of the rating unit	\$12.49	per Hectare of Land	781
Class C	location of the rating unit	\$7.50	per Hectare of Land	625
Targeted Differential Catchment Works Rate				
Cleardale Rating District				
Class A	location of the rating unit	\$2.12	per Hectare of Land	1,251
Class B	location of the rating unit	\$0.11	per Hectare of Land	214
Class C	location of the rating unit	\$0.07	per Hectare of Land	342
Class D	location of the rating unit	\$0.15	per Hectare of Land	458
Class E	location of the rating unit	\$0.03	per Hectare of Land	301
Class F	location of the rating unit	\$0.01	per Hectare of Land	17
Targeted Differential Catchment Works Rate				
Buttericks Road Drainage District				
Class A (prorated)	location of the rating unit	\$13.70	the extent of provision of service to the rating unit	1,370
Targeted Differential Catchment Works Rate				
Chertsey Road Drainage District				
Class A (prorated)	location of the rating unit	\$8.49	the extent of provision of service to the rating unit	848
Targeted Differential Catchment Works Rate				
Green Street Creek Drainage District				
Class A (prorated)	location of the rating unit	\$0.00	the extent of provision of service to the rating unit	-
Targeted Differential Catchment Works Rate				
Lower Makikihi River Rating District				
Class A (prorated)	location of the rating unit	\$17.93	the extent of provision of service to the rating unit	1,793
Targeted Differential Catchment Works Rate				
Esk Valley Rating District				
Class A (prorated)	location of the rating unit	\$11.52	the extent of provision of service to the rating unit	1,152
Targeted Differential Catchment Works Rate				

TYPE OF RATE CATEGORIES OF RATEABLE LAND Subcategorised as the following targeted rates:	DIFFERENTIAL RELATIONSHIP BETWEEN CATEGORIES	RATE	CALCULATION BASIS	2017/18 REVENUE SOUGHT \$
Mount Harding Creek Rating District				
Class A (prorated)	location of the rating unit	\$45.07	the extent of provision of service to the rating unit	4,507
Targeted Differential Catchment Works Rate				
Omarama Stream Rating District				
Class A (prorated)	location of the rating unit	nil	the extent of provision of service to the rating unit	-
Targeted Differential Catchment Works Rate				
Penticotico River Rating District				
Class A (prorated)	location of the rating unit	nil	the extent of provision of service to the rating unit	-
Targeted Differential Catchment Works Rate				
Seadown Road Drain Rating District				
Class A (prorated)	location of the rating unit	nil	the extent of provision of service to the rating unit	-
Targeted Differential Catchment Works Rate				
Twizel River Rating District				
Class A (prorated)	location of the rating unit	nil	the extent of provision of service to the rating unit	-
Targeted Differential Catchment Works Rate				
Rakaia Double Hill Rating District				
Class A	location of the rating unit	\$459.76	the extent of provision of service to the rating unit	21,471
Class B	location of the rating unit	\$459.76	the extent of provision of service to the rating unit	5,807
Class C	location of the rating unit	\$459.76	the extent of provision of service to the rating unit	5,784
Class D	location of the rating unit	\$459.76	the extent of provision of service to the rating unit	5,292
Class E	location of the rating unit	\$459.76	the extent of provision of service to the rating unit	3,393
Class F	location of the rating unit	\$459.76	the extent of provision of service to the rating unit	2,290
Class H	location of the rating unit	\$459.76	the extent of provision of service to the rating unit	1,940

Projected capital value

The Canterbury region is made up of ten districts. Each district is valued at different times. It is important to take into account timing differences, so that ratepayers in districts that have been revalued more recently do not unfairly pay more than districts valued two or three years ago. To adjust for timing differences, we annually project all district values to work out an individual district's share of the general rate. This service is done by Quotable Value Ltd under contract to Environment Canterbury.

General and targeted rate differentiation across the region

District / City	ECV \$ as at 30/09/16	District/City % of ECV	Valuation Revision Date	ECV \$ as at 30/09/15	District/City % of ECV	Valuation Revision Date
KAIKOURA	1,527,613,537	0.84%	1-September-2015	1,474,207,150	0.85%	1-September-2015
HURUNUI	6,807,433,160	3.76%	1-September-2016	6,515,963,686	3.75%	1-September-2013
WAIMAKARIRI	15,206,147,750	8.41%	1-August-2016	14,644,101,493	8.43%	1-August-2013
CHRISTCHURCH	96,314,741,294	53.26%	1-August-2016	93,503,015,131	53.82%	1-November-2013
SELWYN	20,517,060,128	11.35%	1-July-2015	19,455,380,100	11.20%	1-July-2015
ASHBURTON	17,335,873,553	9.59%	1-July-2015	16,384,210,250	9.43%	1-July-2015
TIMARU	12,748,891,439	7.05%	1-September-2014	11,999,454,839	6.91%	1-September-2014
MACKENZIE	3,647,237,543	2.02%	1-July-2014	3,294,623,471	1.90%	1-July-2014
WAIMATE	4,669,512,200	2.58%	1-July-2016	4,424,577,405	2.55%	1-July-2013
WAITAKI (pt)	2,067,113,167	1.14%	1-September-2014	2,042,909,674	1.18%	1-September-2014
Total	180,841,623,771			173,738,443,199		

Projected land value - Halswell River targeted rate differentiation

District / City	ECV \$ as at 30/09/16	District/City % of ECV	Valuation Revision Date	ECV \$ as at 30/09/15	District/City % of ECV	Valuation Revision Date
CHRISTCHURCH	688,029,181	34.36%	1-August-2016	628,591,572	34.86%	1-November-2013
SELWYN	1,314,445,230	65.64%	1-July-2015	1,174,788,160	65.14%	1-July-2015
Total	2,002,474,411			1,803,379,732		

Projected rural land value - targeted rate differentiation across the region

District / City	ECV \$ as at 30/09/16	District/City % of ECV	Valuation Revision Date	ECV \$ as at 30/09/15	District/City % of ECV	Valuation Revision Date
KAIKOURA	525,544,897	1.34%	1-September-2015	697,389,400	1.89%	1-September-2015
HURUNUI	3,721,261,000	9.47%	1-September-2016	3,671,737,600	9.95%	1-September-2013
WAIMAKARIRI	4,331,534,300	11.03%	1-August-2016	4,247,236,076	11.52%	1-August-2013
CHRISTCHURCH	3,755,021,660	9.56%	1-August-2016	3,222,213,758	8.74%	1-November-2013
SELWYN	7,707,295,066	19.62%	1-July-2015	7,336,807,500	19.89%	1-July-2015
ASHBURTON	10,288,193,773	26.19%	1-July-2015	9,425,042,400	25.55%	1-July-2015
TIMARU	3,905,922,744	9.94%	1-September-2014	3,659,780,213	9.92%	1-September-2014
MACKENZIE	1,358,629,928	3.46%	1-July-2014	1,273,650,468	3.45%	1-July-2014
WAIMATE	2,970,647,400	7.56%	1-July-2016	2,663,385,909	7.22%	1-July-2013
WAITAKI	713,365,779	1.82%	1-September-2014	686,423,366	1.86%	1-September-2014
Total	39,277,416,547			36,883,666,690		



Appendix 2: Funding impact statement

The Local Government Act 2002 and the Local Government (Financial Reporting) Regulations 2011 require the Council to adopt a funding impact statement for both the Council and each group of activity. The objective of the policy makers is to provide information that is more easily understood.

The funding impact statement must identify the sources of funding to be used, the amount of funds expected to be produced from each source and how the funds are to be applied.

Income and expenditure in the funding impact statements are recognised on a basis consistent with the forecast financial statements. However, transactions with no funding impact, such as depreciation, have been removed. The Regulations also require each group of activity funding impact statement to disclose internal charges and cost allocation and not eliminate these as required by Generally Accepted Accounting Practice (GAAP).

The activity statements exclude all transactions derived by business units. Environment Canterbury's business units include accommodation and fleet services and survey services; these costs do not directly relate to any group of activity. However, business unit transactions have been incorporated into the funding impact statement completed at a Council level.

The Revenue and Financing Policy sets out Environment Canterbury's policies with respect to which funding mechanisms are to be used to finance the operating and capital expenditure. Copies are available on our website (www.ecan.govt.nz) or through Customer Services by calling 0800 324 626.

Funding impact statement for Council

	Annual Plan 2016/17	Long-Term Plan 2017/18	Annual Plan 2017/18
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	32,118	34,138	30,891
Targeted rates	59,790	63,708	63,720
Subsidies and grants for operating purposes	29,929	26,802	31,149
Fees and charges	34,889	41,460	33,669
Interest and dividends from investments	716	499	690
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	157,443	166,606	160,119
Applications of operating funding			
Payments to staff and suppliers	152,609	150,696	155,644
Finance costs	1,257	1,562	1,093
Other operating funding applications	-	-	-
Total applications of operating funding (B)	153,867	152,258	156,738
Surplus (deficit) of operating funding (A – B)	3,576	10,023	3,382
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	2,158	718	2,726
Gross proceeds from sale of assets	8,850	850	678
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	11,008	1,568	3,404
Application of capital funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve the level of service	6,893	6,408	7,559
• to replace existing assets	8,916	7,504	6,914
Increase (decrease) in reserves	(2,832)	(2,321)	(3,347)
Increase (decrease) of investments	1,607	-	(4,340)
Total applications of capital funding (D)	14,584	11,590	6,786
Surplus (deficit) of capital funding (C – D)	(3,576)	(10,023)	(3,382)
Funding balance ((A – B) + (C – D))	-	-	-

Appendix 3: Prudence disclosures

Annual plan disclosure statement for year ending 30 June 2018

What is the purpose of this statement?

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

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

Benchmark		Planned	Met
Rates affordability benchmark:			
• income	Rates not to exceed 60% of total revenue	59%	Yes
• increases	Rates increases not to exceed 5.3%	2.9%	Yes
Debt affordability benchmark	Borrowing not to exceed 60% of total rates revenue	35%	Yes
Balanced budget benchmark	100%	98%	No
Essential services benchmark	100%	1500%	Yes
Debt servicing benchmark	10%	0.7%	Yes

Notes

1 Rates affordability benchmark

(1) For this benchmark—

(a) the council's planned rates income for the year is compared with 60% of total revenue rates limit on rates contained in the financial strategy included in the council's long-term plan; and

(b) the council's planned rates increases for the year are compared with a 5.3% limit on rates increases for the year contained in the financial strategy included in the council's long-term plan.

(2) The council meets the rates affordability benchmark if—

(a) its planned rates income for the year equals or is less than each quantified limit on rates; and

(b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.

2 Debt affordability benchmark

(1) For this benchmark, the council's planned borrowing is compared with 60% of total revenue rates limit on borrowing contained in the financial strategy included in the council's long-term plan.

(2) The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

3 Balanced budget benchmark

(1) For this benchmark, the council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

(2) The council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

Additional information or comment

Environment Canterbury does not meet this benchmark in 2017/18. Council has approved the use of reserves to meet expenditure requirements as part of prudent financial management in order to promote the current and future interests of the community. Reserve levels will be maintained in line with the Environment Canterbury's policy on reserve funds.

4 Essential services benchmark

(1) For this benchmark, the council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.

(2) The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

5 Debt servicing benchmark

(1) For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

(2) Because Statistics New Zealand projects that the council's population will grow faster than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

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