



CPR CONSULTANTS

Comparative Performance Resources



...a lifesaver for busy council policy people

LOCAL GOVERNMENT FINANCIAL STATISTICS APPLICATION TECHNICAL FILE-NOTE

26th June 2021

(Note; this date is important as the file-note date refers to our "App as at date" ... in an environment which is constantly being supplemented and/enhanced.)



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1. Objective of this file-note:

The objective of this file-note is to describe **the technical aspects** involved in the production of the **cpirlifesaver** local government (NZ Territorial Council) financial and economic statistics application ... ***"The App" ... is a resource rich system designed to save busy Council people the time-costly leg work involved in searching for essential underlying research resources in support of Council performance improvements"***.

In short, a single place where all of the key "Stats" and reports of a Councils' financial circumstances can be drawn and from which Council Annual, Long Term and 10 year plans can systematically and logically be based.

2. Overview

Full particulars of the components, topics and detailed reports of the App, (they are merely summarized herein) ... are at www.cprlifesaver.co.nz.

CPR Consultants researches, archives, organises and reports numerous sources of financial and economic information relating to all 67 New Zealand **Territorial** local authorities. Our data is collected from a variety of sources (principally from Stats NZ, the NZ Taxpayers Union, the Auckland Ratepayer's Alliance, the Local Government Association of New Zealand and many other internet sources with all data drawn from numerous (and attributed) reliable public official information sources.)

Variously, the data is extracted from subsets of XML or CSV files. The base tools are advanced Excel applications including pivot tables with GUI presentational features. Our data is processed by **CPR Consultants** using the App ... as assigned to our IT engineer ... who interprets the requirements after having validated the process and information ... with Larry the **CPR Consultants** principal.

The processed information is then presented within a large inventory of specified user-designed reports. Note: Future enhanced reporting developments include a sophisticated report generator and a slick Dashboard presentation. This file-note will be updated to take these developments into account. Currently, our output reporting is in the form of a series of (over 350) MS Excel graphs, tables schedules and reports.

Our **cpirlifesaver** raison d'être is:

- that by comparing each council's performance ...
- based on our ubiquitous performance matrix in use,
- along with the numerous graphs and figures
- the following comparative procedures ... of the cpirlifesaver reports can be utilised:



Our **cprlifesaver** reporting main headings for all 67 Council are :

- Expenditure (Significant Expenditure) Measures
- Revenue Measures
- Payroll ... and a detailed Payroll Report
- Debt Ratio Measures
- Average Residential Rates research projects
- Rates ... rating 'Vital Stats' and
- The Composite Income Index ... socio economic analysis
- Necessities to Amenities ... a key ratio

3. Purpose

The purpose of **cprlifesaver** Local Government Financial Statistics Application App is to report useful and complex data within simpler and visually appealing presentations for **cprlifesaver** subscribers to evaluate with accuracy and ease.

Using accessible user friendly and readily understood-ubiquitous accepted methods of interpretation of relevant financial and financial data, local government officials and other stakeholders can make principled well-founded planning, budget and other decisions ... to thereby evaluate their own Council performance ... compared to other (comparable) local government units and other interested parties.

4. Processing – Reporting Cycle

The "**cprlifesaver App**" is comprised of a rolling five-year time series of reports, that is five years of Council comparative data for all of the many **cprlifesaver** economic and financial measures.

A note about our **cprlifesaver** data update timetable.

Our **cprlifesaver** NZLG database ... principally of Council *Balance Sheet, P & L items, Assets, Liabilities, Expenditures and Revenues ... that is, financial data taken from all 67 NZ Territorial and Unitary Council annual financial statements ... as reported by Statistics NZ ... annually.

*The term *Balance Sheet* stands in for the LG Act terminology of "*Statements of Financial Position*" ... and of "*Financial Performance*".

Note: Of necessity the most current statistics-data on our website, will be posted on the site 11 months after the Council balance date (see timetable below).

As at August 2021 the website holds 2020 FS from Councils plus the four preceding years ... 2016,2017,2018,2019 data history-longitudinal series graphs etc refer.



Our cprlifesaver data update timetable

Update Item	Timing
Council Balance date financial statements	Councils prepare their FS at 30th June of every year ... audited by (say) October of the same year.
Statistics NZ collect all Council FS and produce their spreadsheets ... we add other cprlifesaver data from numerous other sources	Example of timetable: <ul style="list-style-type: none">• 30th June (say 2020) FS prepared by Councils available (say October 2020)• Statistics NZ spreadsheets and other sources available (say May 2021).
cprlifesaver database updates	Usually completed (by July 2021).

5. Data Elements

A total of 376 measures are reported in the reports, graphs, statistical tables, matrices, and ratios. These are displayed within Council comparative groupings and report all vital statistics for the sector and individual Councils, including best in class, highest-lowest, averages, and rankings (See Appendices, page 9).





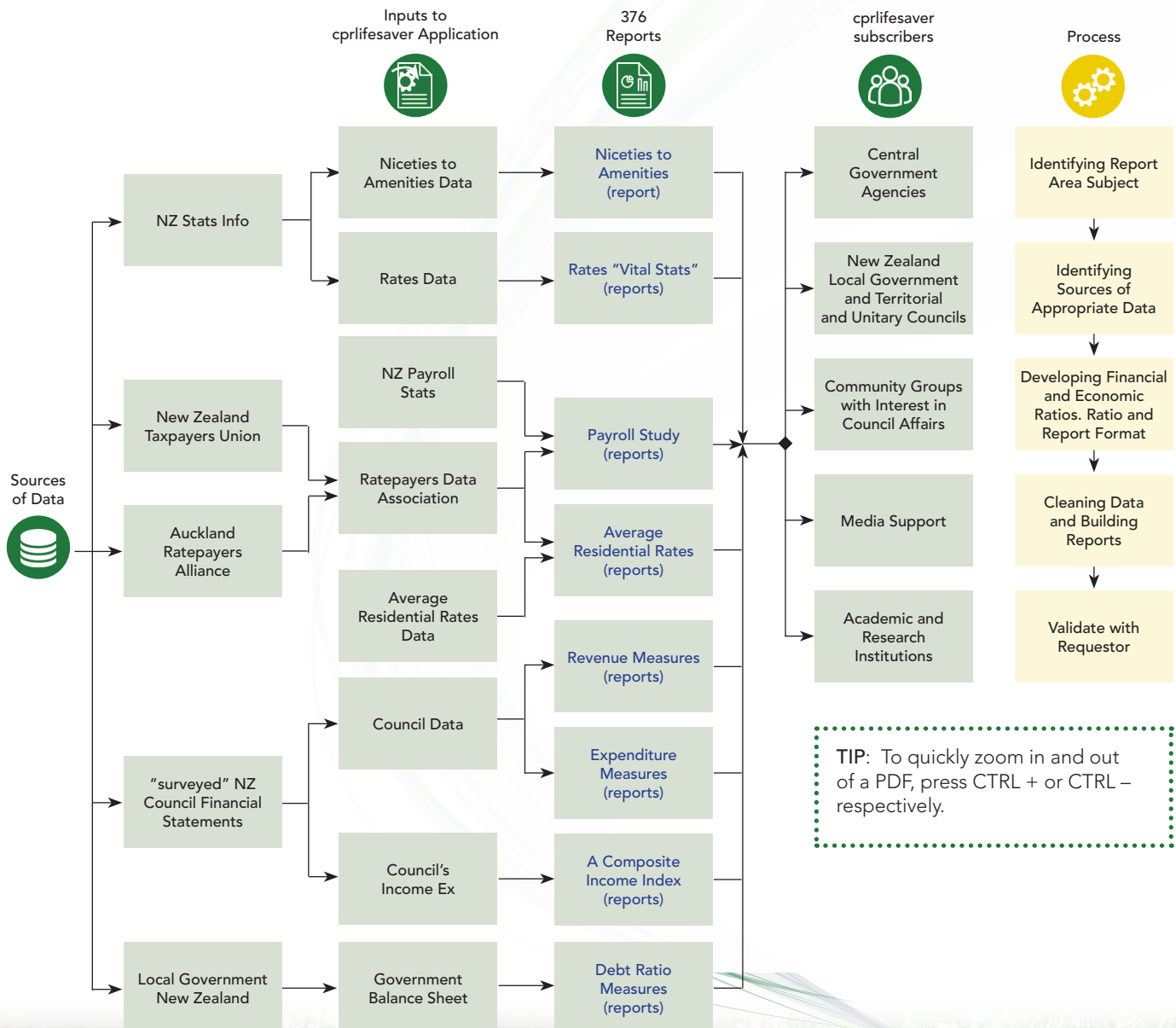
6. Flow Chart

The flow chart shows our data sources, inputs to our report generator, our customers, and all eight **cprlifesaver** measures – reports (sub-total reports: 376).

The www.cprlifesaver.co.nz web pages contain ratios, ranked listings, graphs, and charts that are all grouped within five (excluding Auckland Council alone) - like-with-like Council cohorts. Wherever possible, all reports are presented in a consistent format that includes data sheets, stat boxes, graphs, and, as needed, helpful tips or other explanations.

Note : All **cprlifesaver** reports extant www.cprlifesaver.co.nz/evaluation-model.

cprlifesaver New Zealand Local Government Councils Financial and Economic Statistics Application





7. Pathways to our Reports

Our reports are presented in two formats:

1. Webpage and PDF content are highlighted in the technical flow chart's helicopter view, which can be accessed at [https://cprlifesaver.co.nz/Marketing/The Full cprlifesaver Package 2020 \(evaluation-model\)](https://cprlifesaver.co.nz/Marketing/The Full cprlifesaver Package 2020 (evaluation-model)). A full example of existing detailed data sheets and other reports extent as at live 2021 are fully documented for subscribers to view, and are contained within 8 pdfs.

- Expenditure Measures
- Revenue Measures
- Payroll Study
- Debt Ratio Measures
- Average Residential Rates
- Rates – “Vital Stats”
- A Composite Income Index
- Niceties to Amenities

2. The Report Generator's (under development) user-friendly dropdown menus, ETC provide a direct method for Councils and others to select measures and record them in their own customised format. Dashboard presentation covering the whole site will further add to the accessibility and usefulness of the cprlifesaver app.

8. Processes

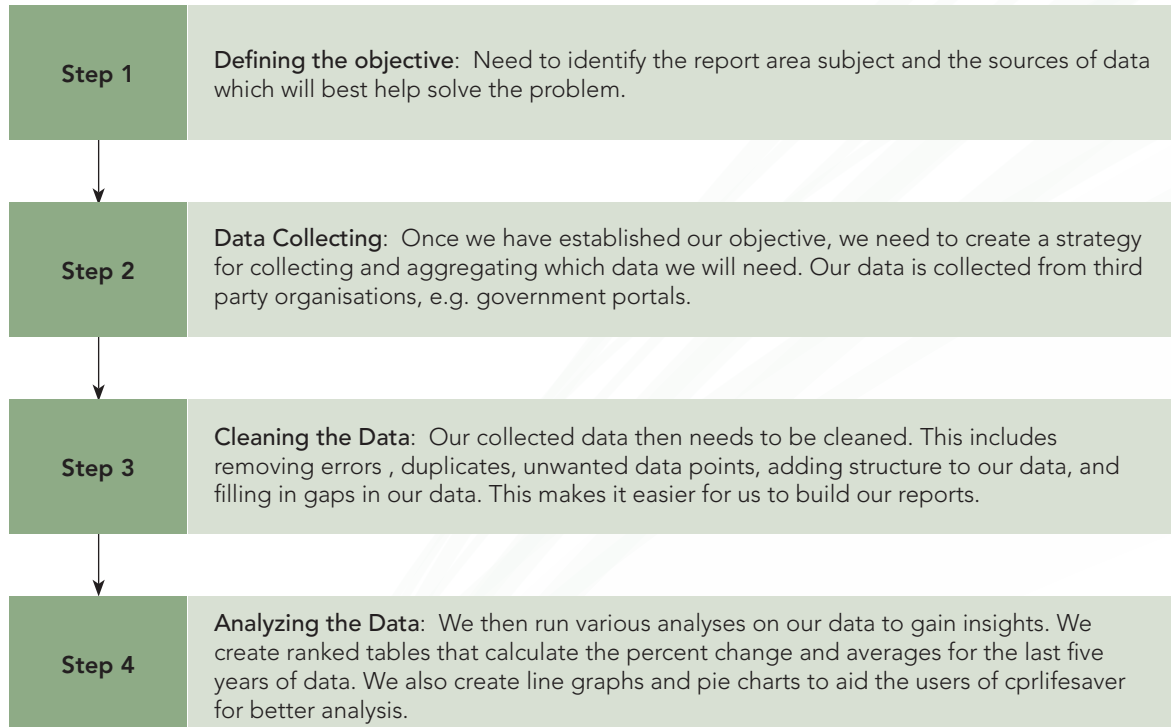
Is another form of other technical useful information.

Software

Cprlifesaver uses Microsoft Excel Spreadsheet as the raw data we acquire are easier for viewing and organizing. Excel also allows us to customize fields and functions to make accurate calculations, such as ratio's and averages. It also allows for easy column filtering. Most importantly we can create pivot tables which we have used to construct the report builder!



Data Analytics procedure



Formula's Used [under construction]

$$\% \text{ Change} = \frac{\text{Current Year} - \text{Previous Year}}{\text{Previous Year}}$$

$$5 \text{ Year Average} = \text{AVERAGE (ALL Years)}$$

$$\text{Dependency Ratio} = \frac{\text{ARR}}{\text{Total Opex per RP}}$$

$$\text{Density Ratio} = \frac{\text{Population}}{\text{Ratepayers}}$$

$$\text{Liquid Ratio} = \frac{\text{Liquid Assets}}{\text{Current Liabilities}}$$



Appendices

App 1: List of all New Zealand Local Authorities

67 Territorial Authorities

- Ashburton District Council
- Auckland Council
- Buller District Council
- Carterton District Council
- Central Hawkes Bay District Council
- Central Otago District Council
- Chatham Islands Council
- Christchurch City Council
- Clutha District Council
- Dunedin City Council
- Far North District Council
- Gisborne District Council
- Gore District Council
- Grey District Council
- Hamilton City Council
- Hastings District Council
- Hauraki District Council
- Horowhenua District Council
- Hurunui District Council
- Hutt City Council
- Invercargill City Council
- Kaikoura District Council
- Kaipara District Council
- Kapiti Coast District Council
- Kawerau District Council
- Mackenzie District Council
- Manawatu District Council
- Marlborough District Council
- Masterton District Council
- Matamata-Piako District Council
- Napier City Council
- Nelson City Council
- New Plymouth District Council
- Opotiki District Council
- Otorohanga District Council
- Palmerston North City Council
- Porirua City Council
- Queenstown Lakes District Council
- Rangitikei District Council
- Rotorua District Council
- Ruapehu District Council
- Selwyn District Council
- South Taranaki District Council
- South Waikato District Council
- South Wairarapa District Council
- Southland District Council
- Stratford District Council
- Tararua District Council
- Tasman District Council
- Taupo District Council
- Tauranga City Council
- Thames-Coromandel District Council
- Timaru District Council
- Upper Hutt City Council
- Waikato District Council
- Waimakariri District Council
- Waimate District Council
- Waipa District Council
- Wairoa District Council
- Waitaki District Council
- Waitomo District Council
- Wellington City Council
- Western Bay of Plenty District Council
- Westland District Council
- Whakatane District Council
- Whanganui District Council
- Whangarei District Council



App 2. A Useful list of Reports

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App 2.1. The Full Reporting Package, as contained within the 2021 Evaluation Package

Expenditure Measures

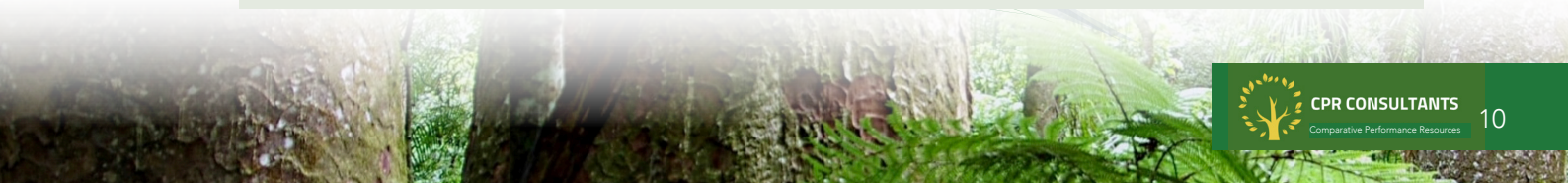
To view the full Expenditure Measures report, click the following link: [www.cprlifesaver/Marketing/The Full cprlifesaver Package 2020 \(evaluation model\)/Expenditure Measures](http://www.cprlifesaver/Marketing/The Full cprlifesaver Package 2020 (evaluation model)/Expenditure Measures)

All the standard revenue categories for the Council are reported. This section covers all 14 of the council’s significant activity expenditure categories. The per ratepayer analysis is especially useful because it normalizes expenditures across Councils.

- Tips - Expenditures
- All Elements
- The Generic Analysis
- Total Opex
- Total Opex Per Ratepayer

- Expenditure by Activity
- Community Development
- Council Support Services
- Culture
- Economic Development
- Emergency, Environment & Other
- Governance
- Planning & Regulation
- Property
- Recreation & Sport
- Roading
- Solid Waste Refuse
- Transportation
- Wastewater
- Water Supply

- Total Opex
- Total Opex Per Ratepayer





Revenue Measures

To view the full Revenue Measures report, click the following link: [www.cprlifesaver/Marketing/The Full cprlifesaver Package 2020 \(evaluation model\)/Revenue Measures](http://www.cprlifesaver/Marketing/The Full cprlifesaver Package 2020 (evaluation model)/Revenue Measures)

This substantial section examines and analyses all the Council's revenue sources, displaying them in dollar amounts and per ratepayer.

- Total Revenue
- Total Revenue from Current Grants, Subsidies and Donations.
- Total Revenue from Dividends
- Total Revenue from Interest
- Total Revenue from Rates
- Total Revenue from Regulatory Income and Petrol Tax
- Total Revenue from Sales and Other Operating Income
- Total Revenue (shown as per ratepayer)
- Total Revenue from Current Grants, Subsidies and Donations (shown as per ratepayer).
- Total Revenue from Dividends (shown as per ratepayer)
- Total Revenue from Interest (shown as per ratepayer)
- Total Revenue from Rates (shown as per ratepayer)
- Total Revenue from Regulatory Income and Petrol Tax (shown as per ratepayer)
- Total Revenue from Sales and Other Operating Income (shown as per ratepayer)
- Revenue Pie Charts (20XX – 20XX) (shown as per ratepayer)

Payroll Study

To view the full Payroll Study, click the following link: [www.cprlifesaver/Marketing/The Full cprlifesaver Package 2020 \(evaluation model\)/Payroll Study](http://www.cprlifesaver/Marketing/The Full cprlifesaver Package 2020 (evaluation model)/Payroll Study)

This extensive section is related to a specially commissioned Payroll Report, which was completed in June 2020. The Payroll pdf reports and analyses all Council payroll areas in minute detail.

- **Main Study Report**
- **Sample**
 - Payroll Statistics Sample
- **Field Work Evidence**
 - Composite Council Payroll Performance Index
 - Average Total Rank per Group 20XX
 - Private Sector Comparisons
 - Average Council Employees Paid Over 200k 20XX per Group





- Ranked Total Employee Costs 20XX
 - Ranked Total Employee Costs as a Percentage of Total Operating Costs 20XX
 - Ranked Total Employee Costs as a Percentage of Total Income 20XX
 - Ranked Total Employee Costs per Ratepayer
 - Average CEO Remuneration as a Proportion of Operating Expenses 20XX per Group
 - Average CEO Remuneration 20XX per Council Group
 - Average CEO Remuneration per Ratepayer 20XX per Group
 - Average Council Employee Paid 100k to 200k 20XX per Group
 - Total Councilor Remuneration as % of Total Opex 20XX per Group
 - Total Councilor Remuneration as % of Total Operating Income 20XX per Group
 - Total Councilor Remuneration as % of Total Payroll Costs 20XX per Group
 - Total Mayoral Remuneration as % of Total Operating Expenses 20XX per Group
 - Total Mayoral Remuneration as % of Total Operating Income 20XX per Group
 - Total Mayoral Remuneration as % of Total Payroll Totals New Zealand
- **Index and Statistical Tables**
 - Council Employees paid 100k - 200k 20XX
 - Council Employees paid over 200k 20XX
 - Ranked Total Employee Costs 20XX
 - Ranked Total Employee Costs as % of Total Opex 20XX
 - Ranked Total Employee Costs as % of Total Income 20XX
 - Ranked Total Employee Costs per Ratepayer 20XX
 - Private Sector Comparison 20XX
 - Composite Index
 - Private Sector Comparison 20XX Cont.
 - Ranked CEO Remuneration 20XX
 - Ranked CEO Remuneration & Groups 20XX
 - Ranked CEO Remuneration per Ratepayer 20XX
 - Ranked Average Councilor Remuneration 20XX
 - Ranked CEO Remuneration as % of Opex 20XX
 - Ranked CEO Remuneration as % of Income 20XX
 - Ranked Mayoral Remuneration 20XX
 - Ranked Mayoral Remuneration per Ratepayer 20XX
 - Ranked Mayoral Remuneration as % of Opex 20XX
 - Ranked Mayoral Remuneration as % of Income 20XX
 - Ranked Mayoral Remuneration as % of Payroll 20XX
 - Ranked Total Councilor Remuneration as % of Payroll 20XX
 - Ranked Total Councilor Remuneration as % of Opex 20XX
 - Ranked Total Councilor Remuneration as % of Income 20XX



Debt Ratio Measures

To view the full Debt Ratio Measures report, click the following link: [www.cprlifesaver.com/Marketing/The Full cprlifesaver Package 2020 \(evaluation model\)/Debt Ratio Measures](http://www.cprlifesaver.com/Marketing/The%20Full%20cprlifesaver%20Package%202020%20(evaluation%20model)/Debt%20Ratio%20Measures)

This debt ratio section reporting has a long history of dealing with the most popular and financial policy relevant debt statistics.

- **Composite Debt**
 - Composite Debt Index Table 20XX – 20XX
 - The Composite Index of all CPR site Comparative Section
- **Debt Per Ratepayer**
 - Council Consolidated Debt per Ratepayer Tables
 - “Tips” Debt per Ratepayer- Interpretative Observations
- **Debt as A Proportion of Infrastructure Assets**
 - Debt as a Proportion of Infrastructural Assets (Including Auckland)
 - “Tips” Consolidated Debt as a Proportion of Infrastructural Assets Interpretative Observations
- **Debt as A Proportion of Total Assets**
 - Debt as a Proportion of Total Assets (Including Auckland) Tables
 - “Tips” Consolidated Debt as a Proportion of Total Assets Interpretative Observations
- **Debt as a Proportion of Total Revenue**
 - Debt as a Proportion of Total Revenue Tables
 - “Tips” Consolidated Debt as a Proportion of Total Revenue Interpretative Observations
- **Debt as a Proportion of Rates**
 - Consolidated Debt as a Proportion of Rates Tables
 - “Tips” Consolidated Debt as a Proportion of Rates Interpretative Observations
- **Working Capital Ratio**
 - Working Capital Ratio (Including Auckland) Tables
 - “Tips” Working Capital Ratio Interpretative Observations



Average Residential Rates

To view the full Average Residential Rates report, click the following link: [www.cprlifesaver.com/Marketing/The Full cprlifesaver Package 2020 \(evaluation model\)/Average Residential Rates](http://www.cprlifesaver.com/Marketing/The%20Full%20cprlifesaver%20Package%202020%20(evaluation%20model)/Average%20Residential%20Rates)

This section focuses on the most common “popular” rate-related issues. It makes use of a residential rate base obtained from the Taxpayer Union and Ratepayers’ Alliance.

- Average Residential Rates as a % of Household Income
- Average Residential Rates as a % of Opex
- Average Residential Rates as a % of Total Rates
- Average Residential Rates per Household Ranked 20XX - 20XX
- Rates as a % of Total Revenue

Rates - “Vital Stats”

To view the full Rates – “Vital Stats” report, click the following link: [www.cprlifesaver.com/Marketing/The Full cprlifesaver Package 2020 \(evaluation model\)/Rates - Vital Stats](http://www.cprlifesaver.com/Marketing/The%20Full%20cprlifesaver%20Package%202020%20(evaluation%20model)/Rates%20-%20Vital%20Stats)

The information in this “Rates” section is derived from two sources. First, the DIA datasets were used, followed by surveys conducted by The Taxpayers Union and Ratepayers’ Alliance. The use of the Per Ratepayer base normalizes reporting between comparable Councils... household numbers are a surrogate for ratepayer numbers.

- **All Elements**
 - Rates as a Proportion of Total Revenue
- **Graph - Full**
 - Rates as a Proportion of Total Revenue
- **Graph - Upper**
 - Rates Magnified View as a Proportion of Total Revenue
- **Ranked Table**
 - Rates as a Proportion of Total Revenue
- **Stats Table**
 - Rates as a Proportion of Total Revenue





A Composite Income Index

To view the full A Composite Income Index report, click the following link: [www.cprlifesaver/Marketing/The Full cprlifesaver Package 2020 \(evaluation model\)/A Composite Income Index](http://www.cprlifesaver/Marketing/The Full cprlifesaver Package 2020 (evaluation model)/A Composite Income Index)

Some socioeconomic factors influencing a Council and its ratepayers' ability to pay for Council services are reported and included in a composite income index table.

- Composite Index
- Average House Value
- Average Household Income
- Gross Domestic Product
- Rent per Week
- Unemployment Rate

Niceties to Amenities

To view the full Niceties to Amenities report, click the following link: [www.cprlifesaver/Marketing/The Full cprlifesaver Package 2020 \(evaluation model\)/Niceties to Amenities](http://www.cprlifesaver/Marketing/The Full cprlifesaver Package 2020 (evaluation model)/Niceties to Amenities)

The Niceties to Amenities ratio provides a quick rule-of-thumb view of the mix of Council expenditures - Niceties... nice to haves, Amenities... doing stuff.

- Niceties to Amenities - 5 Year Ranked Table





App 2.2. Niceties to Amenities

Data obtained from StatsNZ.

Reports generated from Niceties to Amenities Data

Consists of four reports

- Niceties to Amenities Stats Table – Consist of New Zealand Average, Sector Max, Sector Min, City Council Average, Metropolitan Council Average, Provincial Council Average Rural Council Average and Unitary Council Average.
- Niceties to Amenities Graph – All data elements included to generate a line graph
- Niceties to Amenities Graph Low – All data elements included except sector max to generate a line graph.
- Niceties to Amenities Ranked Table – Individual Council's, City, Provincial Average, Rural, Unitary, Metropolitan, and Grand Total (Sector) averages included.



App 2.3. A Composite Income Index

Composite Index

List of reports:

- Ranked Average Household Income 20XX
- Ranked Rent per Week 20XX
- Ranked Gross Domestic Product 20XX
- Ranked Average House value 20XX
- Ranked Unemployment Rate 20XX
- Ranked Composite Index
- Ranked Composite Index – listed by Council group.

Average House Value

- Ranked Average House Value 20XX – Consist of 4 ranks : National Rank, Group Rank, Combine Rank and Adjusted Rank.

Average Household Income

- Ranked Average Household Income 20XX - – Consist of 4 ranks : National Rank, Group Rank, Combine Rank and Adjusted Rank.

Gross Domestic Product

- Ranked Gross Domestic Product 20XX – Consist of 4 ranks : National Rank, Group Rank, Combine Rank and Adjusted Rank.

Rent Per Week

- Ranked Rent per Week 20XX – Consist of 4 ranks : National Rank, Group Rank, Combine Rank and Adjusted Rank.

Unemployment Rate

- Ranked Unemployment Rate 20XX -- Consist of 4 ranks : National Rank, Group Rank, Combine Rank and Adjusted Rank.





App 2.4. Residential Rates Measures

Developed by the cprlifesaver and using Ratepayers Association sourced data

There are six measures reported of residential rates. The table below describes each.

Residential Rates measure – ratio	Explanation of residential rates measure finding
Note all measures are reported by individual/peer group/all of sector ... and results reported by groups	
Residential Rates per ratepayer	Self explanatory. This provides a standardised – normalised space for comparisons between councils.
Rates Dependency Ratio – as a proportion of total expenditures	This is the degree to which council total expenditures are dependent upon rates funding.
Rates Dependency Ratio – as a proportion of total revenue	This is the degree to which council total revenues are dependent upon rates funding.
Rates Affordability Ratio	Self explanatory – a ranked index of rates measured against a ratepayer’s income ... to determine the relative affordability of residential rates.
Ratepayer Density Ratio	Self explanatory – a demographic (SQKM of each council area) per ratepayer ... a measure which has a significant impact of the cost of delivering council services.



App 2.5. Ratepayers Association Data - FYI

The Ratepayers' Report (Source: <https://www.ratepayersreport.nz>) provides transparency for ratepayers, and rates figures are presented on a per-household basis to ensure fair comparisons between councils. The league tables rank councils based on metrics such as average residential rates, staffing costs, and council liabilities.

General

- Council
- Council Type
- Population served
- Number of Households
- Area (Square km)

Average Council Figures

- Revenue per Household
- Personnel (staff) per Household
- Financing (borrowing) Costs per Household
- Total Operating Expenses per Household

Average Group Figures

- Revenue per Household
- Personnel (staff) per Household
- Financing (borrowing) Costs per Household
- Total Operating Expenses per Household

Rates

- Average Residential Rates
- Non-Residential Rates





Remuneration

- Number of FTE Staff
- Number of Severance Payments
- Total Value of Severance Payments
- Number of Performance Related Dismissals
- FTE Staff Earning Over \$100k
- Proportion of FTE Staff Earning Over \$100k
- FTE Staff Earning over \$200k
- CEO Remuneration
- Mayoral Remuneration
- Deputy Mayor Remuneration
- Average Councilor Remuneration

Audit & Risk

- Number of Members on the Audit and Risk Committee
- Elected Members on the Audit and Risk Committee
- Independent Members on the Audit and Risk Committee
- Lawyers on the Audit and Risk Committee
- Accountants on the Audit and Risk Committee
- Independent Chair of the Audit and Risk Committee
- Election Year Protocol Requiring Political neutrality of Council Staff
- Code of Conduct Requiring Political Neutrality of Council Staff

Payments to Third Parties

- Payments to Chamber of Commerce
- Payments to Local Government New Zealand
- Payments to Society of Local Government Managers



App 2.6. New Zealand Territorial Local Authority Council Data Sources - FYI

Council Data

Per Ratepayer

- Year
- Council
- Type
- Activity
- Per Ratepayer
- Total

Ratepayer Numbers

- Council
- Number of Ratepayers

Balance Sheet Data

Per Ratepayer

- Type
- Council
- Year
- Division
- Balance Sheet Item E.g. Infrastructural assets
- Total

Ratepayer Numbers

- Council
- Year
- Ratepayer Numbers



App 2.7. Local Authority Financial Statistics – LAF - FYI

Table 1 – Local Authority Financial Statistics financial position (Annual – Jun)

Data elements:

- Cash and bank deposits
- Other current assets
- Total current assets
- Infrastructural assets
- Land and buildings
- Other fixed assets
- Fixed assets
- Investment
- Other non-current assets
- Total non-current assets
- Total assets
- Current debt
- Other current liabilities
- Total current liabilities
- Term debt
- Other non-current liabilities
- Total non-current liabilities
- Total liabilities
- Total equity
- Total liabilities and equity
- Additions to fixed assets



Table 2 - Local Authority Financial Statistics income and expenditure by activity (Annual – Jun)

Data Items:

- Rates
- Regulatory income and petrol tax
- Current grants, subsidies, and donations income
- Interest income
- Dividend income
- Sales and other operating income
- Total operating income
- Employee costs
- Depreciation and amortization
- Current grants, subsidies, and donations expenditure
- Interest expenditure
- Purchases and other operating expenditure
- Total operating expenditure
- Operating surplus/deficit

Council Activity:

- Roading
- Transportation
- Water Supply
- Wastewater
- Solid waste/refuse
- Environmental protection
- Culture
- Recreation and sport
- Property
- Emergency management
- Planning and regulation
- Community development
- Economic development
- Governance
- Council support services
- Other activities
- Total
- All other activities