



# 2017 /2018

## *Annual Report*





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# Message

## FROM THE MAYOR AND CHIEF EXECUTIVE

*The Waimakariri District is continuing to grow with over 630 new building consents issued for the year ended 30 June 2018. The Council adopted the “Waimakariri Our District” 2018-2028 Long Term Plan in June that projects the district population to grow 64% in the next 30 years, from 59,200 in 2018 to approximately 97,000 by 2048.*

The 2017/18 year has seen the community and the Council continuing to make very good progress in our recovery from the Canterbury earthquakes. The Council's major recovery works are substantially complete. We are now focused on the major regeneration projects in Kaiapoi that have been enabled by the opportunities presented by earthquakes, such as the creation of additional parks and reserves, development of Kaiapoi river banks and terraces and the provision of mixed-use business areas adjacent to the town centre.

Key District Development planning projects were also advanced during the 2017/18 year. The Council finalised its District Development Strategy that outlines how the growth in our population will be accommodated over the next thirty years. Good progress has also been made in reviewing the District Plan. It will take another two years to complete the review and the draft Plan will then be released for public consultation in 2020. The Council has

also reviewed the Kaiapoi Town Centre Strategy and the revised Strategy will be finalised later this year.

There were a number of roading projects progressed during the year, including the completion of West Kaiapoi New Arterial. Construction of the West Belt extension to Townsend Road started in January 2018 and is expected to be complete in late 2018. In addition, two major cycleways were completed (the Passchendaele Memorial Path between Rangiora to Kaiapoi and the Rangiora Woodend Path) and use is growing steadily on both.

The completion of the Rangiora wastewater treatment plant inlet works and aeration basin, an \$11 million project, was a significant milestone as it improves treatment performance and provides the capacity for the future growth that is forecast to occur. Very good progress has also been made on renewing and upgrading the Central Rangiora sewer trunk main.

The past year was relatively wet with about 60% more rainfall than typically experienced. The groundwater levels have been high across the District and two notable rainfall events occurred, one in July 2017 and one in February 2018 causing localised flooding. There are numerous works that have been completed or are underway to improve our drainage systems.

Drinking-water standards have been widely debated throughout New Zealand regarding the supply and treatment, including the use of chlorine. Our urban communities have generally resisted the use of chlorine and significant work has been done over the years to secure and provide safe drinking water to the 79% of the district's population on Council's 15 schemes.

A number of community buildings and facilities were completed, including the new Oxford Library and Service Centre, the Oxford Cenotaph rebuild as well as a number

of reserve developments around the District, notably the redevelopment of Gladstone Park. The District's Libraries and Aquatic Facilities have continued to provide quality programmes and receive significant attendance numbers. The Waiswim programmes received over 115,000 attendances throughout the year. The libraries received over 600,000 visitors, with an additional 76,000 interactions through the Library website.

It is with great sadness that we acknowledge the passing of Councillor Peter Allen. Peter made an outstanding contribution to the Council and was highly regarded and respected by everyone who worked with him, including the multitude of community organisations that he was associated with. A well contested by-election in the Rangiora-Ashley Ward was held in December 2017, with Kirstyn Barnett elected as the successful candidate.

The 2018-28 Long Term Plan was adopted in June, following an extensive consultation and engagement process with over 600 submissions received on the Plan. The major projects that are approved to proceed include the \$27.85 million multi-use sports facility at Coldstream Road in Rangiora, the \$18 million regeneration works programme for the 5 residential red zone areas and approval of the "your choice" kerbside collection services which are intended to be available from 1 July 2019. We are looking forward to delivering a significant work programme in the 2018/19 year to give effect to the Long Term Plan.



**David Ayers**  
Mayor

A handwritten signature in black ink, appearing to read 'D Ayers'.

David Ayers  
Mayor



**Jim Palmer**  
Chief Executive

A handwritten signature in black ink, appearing to read 'J Palmer'.

Jim Palmer  
Chief Executive

# Our Mayor and Councillors

*Mission - To pursue with the community a high quality physical and social environment, safe communities and a healthy economy.*



**David Ayers**  
Mayor

## Kaipoi-Woodend



**Neville Atkinson**  
Councillor



**Al Blackie**  
Councillor



**John Meyer**  
Councillor



**Sandra Stewart**  
Councillor

## Oxford-Ohoka



**Wendy Doody**  
Councillor



**Kevin Felstead**  
Deputy Mayor

## Rangiora-Ashley



**Kirstyn Barnett\***  
Councillor



**Robbie Brine**  
Councillor



**Dan Gordon**  
Councillor



**Paul Williams**  
Councillor

\*Sworn in 30 January 2018



# Audit Report

## INDEPENDENT AUDITOR'S REPORT

*To the readers of Waimakariri District Council's annual report  
for the year ended 30 June 2018*

AUDIT NEW ZEALAND

Mana Arotake Aotearoa

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

We are also required to report on:

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

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

We completed our work on 16 October 2018. This is the date on which we give our report.

### *Opinion on the audited information*

In our opinion:

- the financial statements on pages 110 to 114, 120 to 131 and pages 138 to 198:
  - present fairly, in all material respects:
    - the District Council's financial position as at 30 June 2018;
    - the results of its operations and cash flows for the year ended on that date; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;

- the funding impact statement on page 117, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's annual plan;
- the statement of service performance (referred to as Significant Activities) on pages 15 to 106:
  - presents fairly, in all material respects, the District Council's levels of service for each group of activities for the year ended 30 June 2018, including:
    - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved;
    - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
  - complies with generally accepted accounting practice in New Zealand; and

- the statement about capital expenditure for each group of activities on pages 23 to 102, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the District Council's Long-term plan; and
- the funding impact statement for each group of activities on pages 23 to 102, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's Long-term plan.

### **Report on the disclosure requirements**

We report that the District Council has:

- complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence Regulations 2014) on pages 132 to 136, which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council's audited information and, where applicable, the District Council's long-term plan and annual plans.

### **Basis for our opinion on the audited information**

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which

incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. We describe our responsibilities under those standards further in the "Responsibilities of the auditor for the audited information" section of this report.

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

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

### **Responsibilities of the Council for the audited information**

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

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

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

In preparing the information we audit the Council is responsible for assessing its ability to continue

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

### **Responsibilities of the auditor for the audited information**

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

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

For the budget information reported in the audited information, our procedures were limited to checking that the budget information agreed to the District Council's annual plan and Long-term plan.

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

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

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We determine the appropriateness of the reported intended levels of service in the statement of service

performance, as a reasonable basis for assessing the levels of service achieved and reported by the District Council.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the District Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related disclosures in the audited information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause the District Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any

significant deficiencies in internal control that we identify during our audit.

### Other Information

The Council is responsible for the other information included in the annual report. The other information comprises the information included on pages 2 to 4, 10 to 13 and 199 to 210, but does not include the audited information and the disclosure requirements.

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

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

### Independence

We are independent of the District Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised):

Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

In addition to our audit of the audited information and our report on the disclosure requirements, we have audited the District Council's 2018-28 long term plan, performed a limited assurance engagement related to the District Council's debenture trust deed, Other than these engagements, we have no relationship with, or interests in, the District Council.



John Mackey

**Audit New Zealand**

On behalf of the Auditor General  
Christchurch, New Zealand

# Statement

## OF COMPLIANCE AND RESPONSIBILITY

### Compliance

- The Council and management of the Waimakariri District Council confirm that all the statutory requirements of Section 98 and Schedule 10 Part 3 of the *Local Government Act 2002* have been complied with.

### Responsibility

- The Council and management of the Waimakariri District Council accept responsibility for the preparation of the annual Financial Statements and the judgments used in them
- The Council and management of the Waimakariri District Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurances as to the integrity and reliability of financial reporting
- In the opinion of the Council and management of the Waimakariri District Council, the annual Financial Statements for the year ended 30 June 2018 fairly reflect the financial position and operations of the Waimakariri District Council.



David Ayers  
Mayor  
16 October 2018



Jim Palmer  
Chief Executive  
16 October 2018



Jeff Millward  
Manager Finance & Business Support  
16 October 2018



## **The Council's Purpose**

*To make Waimakariri a great place to be, in partnership with our communities.*

## **The Council's Values**

- We'll work with you and each other
- We'll keep you informed
- We'll do better every day
- We'll take responsibility
- We'll act with integrity, honesty and trust

# Community Outcomes

Community outcomes describe how Waimakariri District Council aims to achieve meeting the current and future needs of our communities with good-quality local infrastructure, providing local public services and performance of regulatory functions. Community outcomes set the direction for our Long Term Plan (LTP) and all activities included in the 2015-2025 LTP that the Council undertakes contribute towards achieving these outcomes. The significant activities that contribute to each outcome are shown here.



*There is a safe environment for all.*

- Community Leadership
- Property Management
- Infrastructure Services
- Community Services



*Businesses in the district are diverse, adaptable and growing.*

- Community Leadership
- Council Controlled Organisations



*Public effect is given to the spirit of the Treaty of Waitangi.*

- Community Leadership



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

- Community Leadership



*The air and land is healthy.*

- Community Leadership
- Infrastructure Services



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

- Community Services
- Council Controlled Organisations
- Community Leadership



*There are wide ranging opportunities for people to contribute to the decision making by local, regional and national organisations that affects our District.*

- Community Leadership



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

- Community Services
- Council Controlled Organisations



*Transport is accessible, convenient, reliable, affordable and sustainable.*

- Infrastructure Services



*The distinctive character of our towns, villages and rural areas is maintained.*

- Community Leadership
- Council Controlled Organisations



*Core utility services are provided in a timely, sustainable and affordable manner.*

- Infrastructure Services
- Council Controlled Organisations



*Public spaces and facilities are plentiful, accessible and high quality.*

- Community Services



*There is sufficient clean water to meet the needs of communities and ecosystems.*

- Community Services



*People have wide ranging opportunities for learning and being informed.*

- Infrastructure Services



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

- Community Services
- Community Leadership

# Overall Service Performance

Non-financial performance measures have set targets to assess things like responsiveness, health and safety, timeliness and legislative compliance. They also link to and demonstrate how the activities the Council undertakes contribute to outcomes sought by the community.

Overall the results for the 2017/2018 financial year show 84 percent of all measures achieved or nearly achieved. There was a significant increase in the measures that almost achieved target, up from 18 percent to 278 percent. The number of mandatory performance measures increased from 81 to 107 due to certain measures be further broken down into specific areas, therefore the overall results vary slightly different from last year.

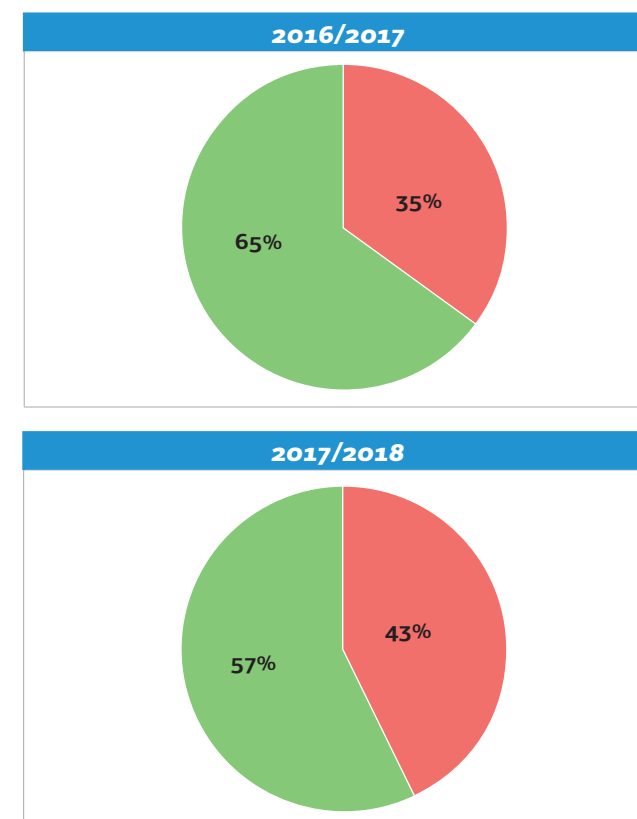
## Measures that were not met:

- **Roading and Footpaths** – The target was a reduction in the number of fatalities and serious injury crashes however there were 5 more serious crashes in Waimakariri District for the 2017/2018 financial year compared with 2016/2017.

## Measures that almost achieved target:

- **Community Protection** – Achieving the 1 hour time period when responding to calls for wandering stock has continued to be challenging for the patrols on Friday and Saturday nights and therefore impacts on the results. A review of a number of response targets is underway due to the location and lengthy travel required to attend to some of these complaints.
- **Property Management** - Requests often need investigation, discussion and expert advice from other units of Council prior to actioning and this can be difficult to arrange within a 10 day timeframe. Urgent requests are met well within the target.
- **Stormwater Drainage** – The second half of the financial year has seen almost double the annual average rainfall in the district, this resulted in a high number of service requests which has stretched staff resources.
- **Stock Water** - The year has been punctuated by a number of significant storm events which has generated a large number of service requests. Waimakariri Irrigation Ltd staff have been busy attending call outs and service requests.

## Performance results



■ = Met or exceeded target

■ = Not met target (variance greater than 5%)

Of the 107 measures, 57% (61) were completed or met, with 43% (46) not being met. Of the measures not met there were 29 (or 27% of the total measures) within 5% of the measure being met.



# ***Significant Activities***

## **COMMUNITY LEADERSHIP**

- Governance
- District Development

## **INFRASTRUCTURE SERVICES**

- Roads and Footpaths
- Water Supply
- Sewerage and the Treatment and Disposal of Sewage
- Stormwater Drainage
- Solid Waste

## **COMMUNITY SERVICES**

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

## **PROPERTY MANAGEMENT**

## **EARTHQUAKE RECOVERY**

## **COUNCIL CONTROLLED ORGANISATIONS**

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



# Community Leadership

## **GOVERNANCE**

- Māori capacity
- Community involvement in decision-making
- Council's accountability to the community
- Iwi relationships

## **DISTRICT DEVELOPMENT**

- District development
- Managing effects of development on the environment

# Governance



*Community involvement in decision making elevates the Council's accountability to the community and enhances Iwi relationships.*

## What we provide

The Council provides systems for making decisions for the overall benefit of the community, for both current and future generations, and supports:

- The decision making process
- Monitoring of performance
- The functions of the Community Boards for: Kaiapoi-Tuahiwi, Oxford-Ohoka, Rangiora-Ashley and Woodend-Sefton
- The ways in which the community can have input into the Council's decisions
- Representation of the community's interests
- The relationship between Māori and the Council.

## Why we do it

The Council has a responsibility to provide community leadership, make decisions and involve the community in decision-making. Council also has a responsibility to ensure that it complies with its Revenue & Financing Policy, Rating Policy and Generally Accepted Accounting Practices (GAAP) as indicated through the Council's

Annual Report. The Council is accountable to the community to disclose its major levels of service and expenditure.

## What we did

### Local Body By-Election 2017

A by-election in the Rangiora-Ashley Ward was held in December 2017 due to the passing of Councillor Peter Allen. There were five candidates resulting in a 29.08% voter return (5,181 votes). Kirstyn Barnett, the successful candidate in the by-election, was sworn into the Council on 30 January 2018.

### Meetings

- 35 Council meetings were held, including Long Term Plan budget meetings, hearings and deliberation days
- 21 Standing Committee meetings were held of Audit & Risk, Utilities & Roading, Community & Recreation and District Planning & Regulation.
- 46 community board meetings were held with the four boards being Kaiapoi-Tuahiwi, Oxford-Ohoka, Rangiora-Ashley and Woodend-Sefton.

The team also provided minute taking and procedural advice for no less than thirty formal meetings that meet less regularly, including the Waimakariri Water Zone Committee, District Licensing Committee, Passchendaele Trust, Waimakariri Road Safety Committee, Enterprise North Canterbury Board, Youth Council, Bylaw Hearings and deliberations.

A number of elected member briefings and informal meetings, training and conferences are also coordinated by the Governance Team.

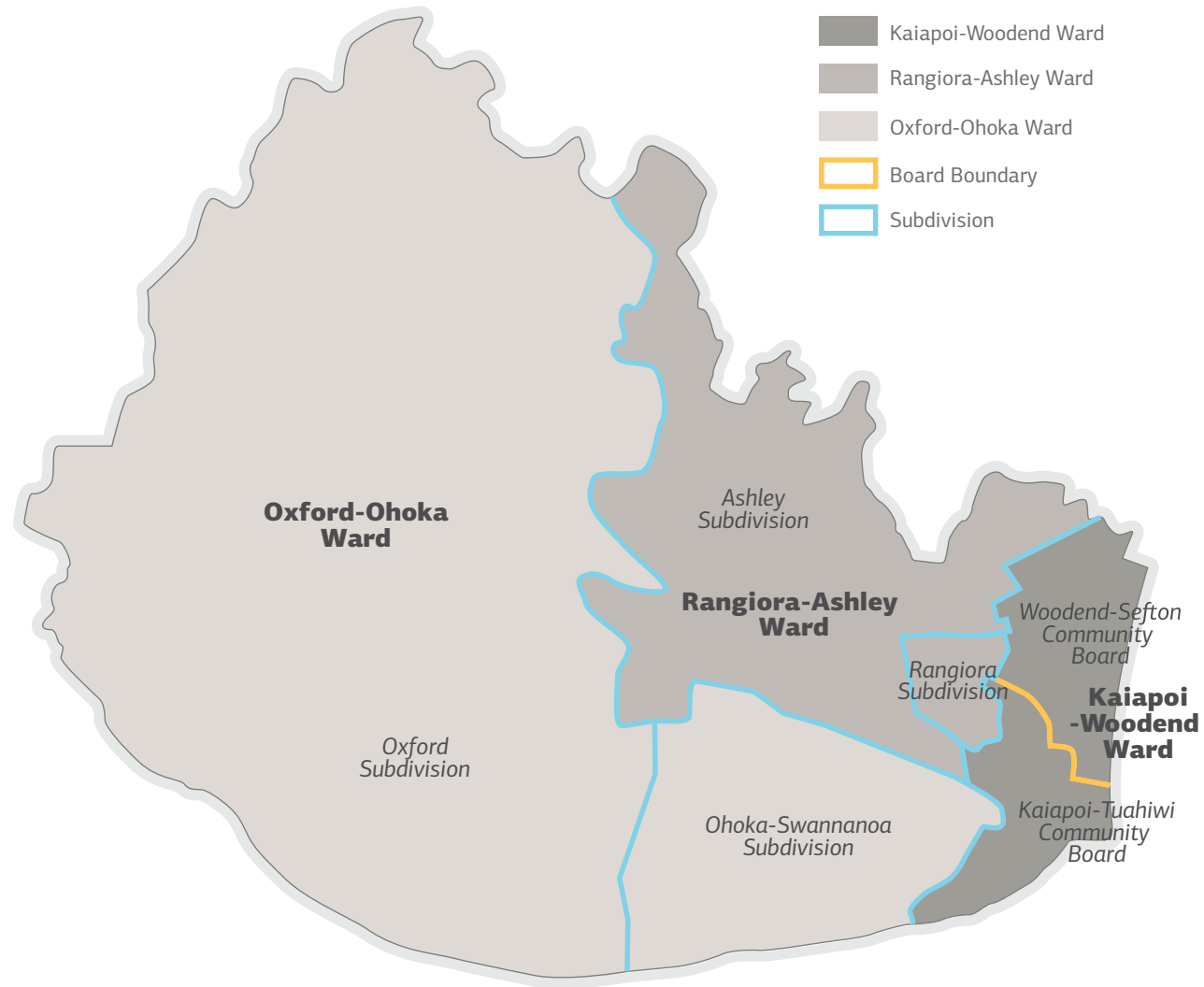
The Mayor formally welcomed 302 new citizens through nine Citizenship Ceremonies. Nationalities ranged from British and South African to Filipino, Samoan, Irish, Cambodian, Dutch, Brazilian, Namibian, French, Ukrainian, Singaporean, Spanish, Austrian, Swiss, Jordanian, Maltese, Fijian, American, Indian, Mauritian, German, Colombian and Australian.

Twenty-one people were acknowledged with a Community Service Award during 2017/18.

## Significant negative effects on the local community

There are none.

# Waimakariri District Map



# Māori Capacity

## *Continued development of Māori capacity to contribute to decision making processes of the Council.*

Section 81 of the *Local Government Act 2002* requires all local authorities to establish and maintain processes to provide opportunities for Māori to contribute to their decision making processes.

It also requires Councils to consider ways to foster the development of Māori capacity to contribute to these processes and to provide Māori with relevant information about the above processes.

During the year, the Council has been guided in its efforts to develop Māori capacity to contribute to its decision-making processes by the provisions of its Memorandum of Understanding (MOU), with Te Ngāi Tūāhuriri Rūnanga, which was signed in 2003 and renewed in 2012. Within the MOU framework, the Council and the Rūnanga's relationship continued to develop and strengthen through mutual commitment and support.

As a key provision of the MOU monthly (and by agreement then bi-monthly), forum meetings were held between representatives of the Rūnanga Executive and the Waimakariri District Mayor, Chief Executive and relevant Council staff. These meetings enabled the Rūnanga the opportunity to provide both input on issues before the Council and its activities and information to the Rūnanga about Council projects and developments that are of interest to them.

The MOU also provides for an annual Hui between the full Council and the Rūnanga, opportunities to develop joint or shared projects and for the Rūnanga to recommend projects for consideration by Council in preparing its Annual and Long Term Plans. The Annual Hui was held in March at which items for consideration in finalising the 2018-28 Long Term Plan were discussed. Subsequent to that, the Rūnanga signalled a desire to begin the process for reviewing the MOU after a further 5-year period. The basis for a Mahi Tahī – Working Together Development Group was advanced.

The Council continued to engage through a Service Level Agreement, Maahanui Kurataiao Ltd., a resource management consultancy established by patipu rūnanga in the Greater Christchurch area to advise it on behalf of Te Ngāi Tūāhuriri Rūnanga in relation to resource management issues in the District; especially in light of the District Plan Review that is currently underway.

The Council also acknowledges the need to develop and maintain relationships with both Ngāi Tahu and other Māori in the District. Some of these relationships may lie outside the immediate scope of the MOU. Significant engagement with Te Rūnanga o Ngāi Tahu is ongoing through collaborative arrangements for Greater Christchurch's strategic development through

the Greater Christchurch Partnership. Further, the Council and other local bodies in the Canterbury Region also work with Te Rūnanga o Ngāi Tahu directly over regional issues through the Canterbury Mayoral Forum and subsidiary forums. It is intended that this regional relationship is complementary to the local relationship between Te Ngāi Tūāhuriri Rūnanga and Council.

The Council continues to work directly with the Mana Waitaha Trust representatives, authorised by Te Ngāi Tūāhuriri Rūnanga, to engage with the Council on behalf of descendant landowners in relation to the residential development of Māori Reserve 873. A focus this year has been on advancing infrastructural servicing arrangements to support cluster housing development in the Reserve area.

Te Ngāi Tūāhuriri is represented on a number of Council working parties, but in particular holds two seats on the Joint Committee, the Waimakariri Zone Committee, under the Canterbury Water Management Strategy. Much Committee work this year has gone into preparing an Addendum to the Zone Implementation Plan.

GOVERNANCE					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
<b>COMMUNITY INVOLVEMENT IN DECISION-MAKING</b>					
There are wide-ranging opportunities for people to contribute to the decision making by local, regional and national organisations that affect our District.	Maintaining Committees, Community Boards and the Ward Advisory Board as opportunities for community input to decision-making.	Percentage of scheduled Standing Committee, Community Board and Ward Advisory Board meetings held per quarter.	100%	<b>Not achieved</b> An overall result of 98% with one meeting being cancelled due to a lack of business items for discussion and one unable to achieve a meeting quorum.	<b>Not achieved</b> An overall result of 92%. All Community Board meetings have been held, there was in previous quarters, six Standing Committee meetings cancelled, due to lack of business.
<b>COUNCIL'S ACCOUNTABILITY TO THE COMMUNITY</b>					
There are wide-ranging opportunities for people to contribute to the decision making by local, regional and national organisations that affect our District.	Maintaining accountability to the community through the decisions reflected in Council's strategic documents.	Adoption of Annual and Long Term Plans and the Annual Report with unqualified audit opinions within the required timeframes.	Plans by 30 June. Reports by 31 October.	<b>Achieved</b> The 2015/16 Annual Report was adopted by Council on 4 October 2016 and received an unmodified opinion from Audit NZ.  Council's 2017/18 Annual Plan (The 3rd year of the LTP) was adopted on 20 June 2017.	<b>Achieved</b> The LTP was adopted on 19 June 2018.  The 2016/17 Annual Report was adopted by Council on 24 October 2017 and received an unmodified opinion from Audit NZ.

## GOVERNANCE

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
Local, regional and national organisations make information about their plans and activities readily available.	Public access is provided to Council decision-making.	Percentage of Council agenda items of business that are open to the public.	At least 95%.	<b>Not achieved</b> The public excluded items for this financial year related to letting of contracts, property matters, and trustee appointments. These matters were considered in public excluded to maintain privacy of natural persons and carry out commercial activities without prejudice. Twelve of those items considered in public excluded, were subsequently approved and resolved by the Council to be made public.  Overall, 92.43% of all Council and Committee agenda items were open to the public.	<b>Achieved</b> Over the full year, 96.76% of items of Council business were open to the public.
<b>IWI RELATIONSHIPS</b>					
The Council and Te Ngāi Tūāhuriri Rūnanga, through the Memorandum of Understanding, continue to build their relationship.	Continue to consult Te Ngāi Tūāhuriri Rūnanga on relevant issues as set out in the Memorandum of Understanding.	Rūnanga Executive meetings with Council staff held each quarter.	At least two meetings.	<b>Achieved</b> Two meetings were held.	<b>Achieved</b> It has been previously agreed with the Rūnanga executive that the joint meetings with the Council are now held every two months, as the Council are also in regular discussion with Mahaanui Kurataiao Ltd staff. Their role is to support Tūāhuriri Rūnanga in governance and consultation matters.
		Annual Rūnanga/Council Hui held.	Date held annually.	<b>Achieved</b> Annual Rūnanga/Council Hui held in April 2017.	<b>Achieved</b> Annual Hui held with the Rūnanga in March 2018.

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2018 for Governance

	2017 Long Term Plan	2018 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	1,505	1,553	1,554
Targeted rates	351	365	524
Subsidies and grants for operating purposes	-	-	8
Fees and charges	-	-	144
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	12	13	-
<b>TOTAL OPERATING FUNDING</b>	<b>1,868</b>	<b>1,931</b>	<b>2,230</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,463	1,513	1,729
Finance costs	-	-	-
Internal charges and overheads applied	419	429	516
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>1,882</b>	<b>1,942</b>	<b>2,245</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(14)</b>	<b>(11)</b>	<b>(15)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(14)	(11)	(15)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>(14)</b>	<b>(11)</b>	<b>(15)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>14</b>	<b>11</b>	<b>15</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# District Development



*We continue to develop a planned response to district and population growth.*

## **What we provide**

The District Development activity provides various services that enable the Council to plan for land uses and respond to changes to the patterns of development in the District as a result of population growth.

To help deliver this activity the Council is required to have a District Plan prepared under the *Resource Management Act 1991*. A District Plan explains how the Council will manage the effects of land use on the environment and contains objectives, policies and rules that set out to address resource management issues.

This group of activities has a focus on sustainable development principles and opportunities.

## **Why we do it**

- To promote sustainable management in the District and to manage growth
- To manage any adverse effects of development and maintain a quality environment for residents
- To coordinate and facilitate economic development and investment in the District
- To plan and cater for growth to ensure the timely, effective and efficient coordination and provision

of infrastructure investment

- To provide thorough, accurate and responsive policy advice and monitoring to inform the district development and sustainable management planning functions.

## **What we did**

Two key District Development planning projects were advanced during the 2017/18 year. They were the finalisation of the District Development Strategy and further development of the Waimakariri District Plan.

## **District Development Strategy**

This strategy addressed spatial urban growth in response to projected population change. The project is underpinned by a growth model and assists Council in meeting its obligations under the *Resource Management Act 1991*, particularly in planning future development.

## **The District Plan Review**

This review progressed through the year and included the preparation of Issues and Options papers for community and stakeholder feedback.

## **The assets we look after**

There are no significant assets for this activity.

## **What's changed**

### **District E-Plan**

The District Plan E-Plan was introduced. This is an on-line version of the District Plan that makes the Plan more accessible to users.

### **Significant negative effects on the local community**

Any potential for significant negative effects on the local community should be foreshadowed and minimised by effective monitoring.

# Planning

## What we provide

### Resource Consents

The Plan Implementation Unit provides a compliance service to ensure the subdivision and building environment throughout the District accords with the environmental outcomes envisioned by the Waimakariri District Plan. Guidance is also provided to assist customers through the resource consent process (see district development).

Assessment of resource management applications and resource consent monitoring is needed to meet the requirements of the *Resource Management Act 1991*.

## What we did

### Resource Consents

- To manage any adverse effects of development and maintain a quality environment for residents
- To plan and cater for growth to ensure the timely, effective and efficient coordination and provision of infrastructure investment.

## The assets we look after

### Resource Consents

There are no significant assets for the resource management programme.

## What we did

- 100% of the resource consent applications were processed within statutory timeframes
- Continuation of the resource management compliance and enforcement programme
- Continuation of the Landmarks heritage celebration programme.

## Work Programme

### Resource Consents

- The Plan Implementation Unit is currently identifying opportunities for greater use of 'e-services' for resource management administration
- Continuing the processing of resource consents for subdivision and land use development.

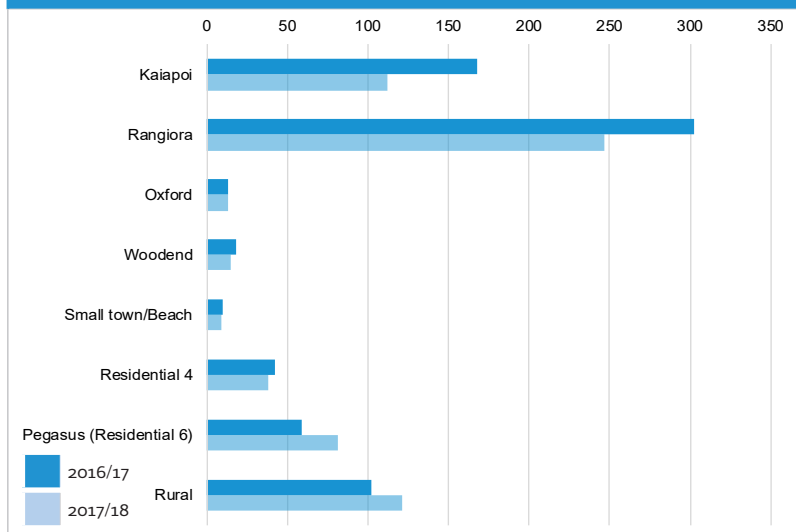
## Significant negative effects on the local community

Any potential for significant negative effects on the local community should be foreshadowed and minimised by effective monitoring.

## BUILDING CONSENTS ISSUED FOR NEW DWELLINGS

	July - September 2017	October - December 2017	January - March 2018	April - June 2018	Total for year ending 30 June 2018
	Number Issued	Number Issued	Number Issued	Number Issued	Number Issued
Kaiapoi	33	36	22	21	112
Rangiora	63	31	66	87	247
Oxford	2	2	5	4	13
Woodend	2	4	2	7	15
Small Town/Beach	3	4	2	0	9
Residential 4	7	6	17	8	38
Pegasus (Residential 6)	23	18	10	30	81
Rural	26	34	31	30	121
<b>Total</b>	<b>159</b>	<b>135</b>	<b>155</b>	<b>187</b>	<b>636</b>
Number not issued within 20 working days	1 (0.6%)	3 (2.2%)	0 (0.0%)	0 (0.0%)	4 (0.6%)

## NEW DWELLING CONSENTS ISSUED ANNUALLY LONG TERM PLAN 2018-2028 COMPARISON 2016/17 AND 2017/18



DISTRICT DEVELOPMENT					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
<b>PROVISION OF LAND IDENTIFIED FOR DEVELOPMENT</b>					
<p>Housing is affordable and available to meet the needs of an ageing population, responses to natural disasters and population growth.</p> <p>There are sufficient and appropriate places where businesses are able to set up in our District.</p>	Identifying and committing to trunk services to new residential and business land to accommodate reasonably foreseeable demand.	Supply of land identified for urban residential and business use in relevant plans and policies.	<p>Forward provision in relevant plans and policies for at least five years supply of land based on recent uptake rates:</p> <ul style="list-style-type: none"> <li>Residential: 250 ha/3,000 lots.</li> <li>Business: 50 ha</li> </ul>	<p><b>Achieved</b></p> <p>Overall there is 336 hectares of vacant residential land. Of which, 4,027 potential lots are available for residential development (based on a density of 12 households/ha (except Ryman which is based on actual approved households).</p> <p>There is 103 hectares of vacant business land available.</p>	<p><b>Achieved</b></p> <p>Overall there is 306 ha of vacant residential land. Of which, 3670 potential lots are available for residential development.</p> <p>There is 107 ha of vacant business land available for development.</p>
<b>MANAGING EFFECTS OF DEVELOPMENT ON THE ENVIRONMENT</b>					
<p>There is a safe environment for all.</p> <p>The distinctive character of our towns, villages and rural areas is maintained.</p> <p>The air and land is healthy.</p> <p>Soils are protected from erosion and inappropriate farming and forestry practices.</p>	Responding to private plan changes in a timely manner.	Private plan changes responded to in accordance with statutory timeframes.	100%	<p><b>Not Achieved</b></p> <p>There were two private plan change requests this financial year. RCP027 was put on hold following close of submissions and further submissions, however two years had lapsed since public notification. Discussions are being held with the applicant to further progress the request. The second plan change was made operative Monday 14 August 2017 and met the statutory timeframe.</p>	<p><b>Achieved</b></p> <p>No Private Plan Changes actively under processing.</p>

DISTRICT DEVELOPMENT					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
	Responding to resource consents applications in a timely manner.	Resource consents issued within statutory timeframes.	100%	<b>Achieved</b> A total of 336 resource consents were issued for this financial year. 181 land use, 92 subdivision, 53 variations and 10 others. All were processed within statutory timeframes.	<b>Not Achieved</b> In excess of 95% of resource consents processed within statutory timeframes.
	Verifying compliance with consent conditions.	Audit 100 Land Use Consents.	100 per year.	<b>Achieved</b> 359 consents were audited for the year.	<b>Achieved</b> 276 consents were audited for the year.

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2018 for District Development

	2017 Long Term Plan	2018 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	3,190	3,274	2,749
Targeted Rates	153	156	204
Subsidies and grants for operating purposes	-	-	-
Fees and charges	554	505	803
Internal charges and overheads recovered	663	656	1,167
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>4,560</b>	<b>4,591</b>	<b>4,923</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	4,371	4,363	6,187
Finance costs	23	29	52
Internal charges and overheads applied	331	334	241
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>4,725</b>	<b>4,726</b>	<b>6,480</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(165)</b>	<b>(135)</b>	<b>(1,557)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	170	150	676
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>170</b>	<b>150</b>	<b>676</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	17
Increase (decrease) in reserves	5	15	(898)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>5</b>	<b>15</b>	<b>(881)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>165</b>	<b>135</b>	<b>1,557</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>



# ***Infrastructure Services***

**ROADS AND FOOTPATHS**

**WATER SUPPLY**

**SEWERAGE AND THE TREATMENT  
AND DISPOSAL OF SEWAGE**

**STORMWATER DRAINAGE**

**SOLID WASTE**

# Roads and Footpaths



*The provision of an effective and efficient road and transport system is key to providing a high quality living environment.*

## **What we provide**

The planning, operations, maintenance, development and improvements to the transport network so that it is safe, integrated, responsive, sustainable and affordable. The Council provides, maintains and renews sealed and unsealed roads, bridges and culverts, footpaths, on and off road cycleways, bus stops, seats and shelters to enable people to move around for employment, recreation, shopping, social activities and business purposes. It also provides road signs, markings and street lighting to ensure that travel is safe and convenient. The Council improves the road network to meet changing needs and develops plans to ensure the road network is able to cater for future growth.

## **Why we do it**

Roads and footpaths provide people with access to employment, services, education and recreation, as well as facilitating movement of goods to support the local economy. The road corridor also provides access for critical services such as power, telecommunications, water supply and waste disposal.

## **The assets we look after**

As at 1 July 2018, the network comprised approximately 978km of sealed roads, 571km of unsealed roads, 292 bridges, 347km of footpaths, on and off road cycleways, streetlights, traffic signs and bus stops including seats and shelters to support the passenger transport system. 99.5% of urban roads and 55.8% of rural roads are sealed.

The total value of our roading assets (excluding land) is \$0.82 billion as at 30 June 2018.

## **What we did**

The road maintenance and renewal budget is aligned to the NZTA approved budget and is fixed for three years. 2017 was the last year of the three-year funding cycle and this saw the completion of a number of major projects as well as ongoing maintenance and renewal work across the roading network.

Maintenance and renewals included the removal of old dish channels, replacement of old footpaths, construction of new footpaths and the resealing

of roads. In 2017 643m of new footpaths were constructed around the district, 1335m of dish channel was replaced with new kerb and channel and 26km of roads were resurfaced.

Other notable work included the replacement of the Gressons Road and Swamp Road bridges.

Notable major projects included:

### **West Kaiapoi New Arterial Road**

The construction of the West Kaiapoi New Arterial Road was completed in 2017 with the first traffic using the road in January 2018. Since then finishing work has been carried out along the road with the Cosgrove Road intersection currently being upgraded.

### **West Belt Extension to Townsend Road**

Construction of the new road started in January 2018 and is expected to be completed in late 2018.

### **Major Cycleways Programme (Rangiora to Kaiapoi and Rangiora to Woodend)**

Work has been completed on both cycleways and these are

proving to be popular facilities. The Passchendaele Memorial Path (Rangiora to Kaiapoi) was opened in March 2018 and the Rangiora - Woodend Path opened in June 2018.

### **Southbrook Road/South Belt Intersection Improvement**

Construction was completed on the installation of traffic lights at the Southbrook Road/South Belt intersection in January 2018. The work also included significant upgrade and improvements to stormwater, sewer and watermain infrastructure.

### **Seal Extension**

A seal extension was undertaken on Barkers Road with the length of sealed surface on Barkers Road being extended by 2.15 km. This was completed in November 2017.

### **Emergency Works**

July and August 2017 saw contractors dealing with the results of significant rainfall in the District, both in immediate response and remedial works. The costs of \$216,000 and \$110,000, were subsidised by NZTA.

### **What's coming up**

There was only a small amount of work carried over from the 2017/18 financial year. Two such projects carried into 2018/19 include a 'pedestrian maze' on High Street at the rail crossing to improve safety, and the shared walkway / cycle path along Gladstone Road from Gladstone Park to Petries Road.

The next three year cycle will see a number of projects

commencing with design work, including improvements to the route from Skew Bridge, and design improvements and resurfacing of Flaxton Road outside the industrial area.

### **Significant negative effects on the local community**

- Increasing traffic volumes could impact on noise, result in delays and unreliable travel times during peak periods, more road faults and road safety issues.

- Dust from unsealed roads could impact negatively on social amenity and air quality
- Contaminants from road surfaces entering natural waterways may have adverse effects on water quality.



*Opening of the Passchendaele*

ROADS AND FOOTPATHS					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULT 2016/17	RESULT 2017/18
<p>Crime, injury and harm from road accidents are minimised.</p> <p>There is a safe environment for all.</p> <p>The standard of our District's roads is keeping pace with increasing traffic numbers.</p> <p>Transport is accessible, convenient, reliable, affordable and sustainable.</p>	<p>The road network is increasingly free of fatal and serious injury crashes.</p>	<p><i>* The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.</i></p>	<p>Reduction in fatalities and serious injury crashes.</p>	<p><b>Not achieved</b></p> <p>There were two more fatalities and four more serious injury crashes for this financial year compared with the previous financial year. This result is based on NZTA data, which may not be up to date due to the time lag between time of crash and data entry as a result of processing by the Police and NZTA.</p>	<p><b>Not achieved</b></p> <p>There were the same number of fatalities and 5 more serious crashes in Waimakariri District for the 2017/18 financial year compared with the previous one.</p>
	<p>Sealed roads provide a level of comfort that is appropriate to the road type.</p>	<p><i>* The average quality of ride on a sealed road network, measured by smooth travel exposure.</i></p>	<p>95% for rural and 75% for urban roads.</p>	<p><b>Achieved</b></p> <p>96% for rural roads. 83% for urban roads. Road roughness was re-surveyed in February 2017. Urban road roughness has improved, due to a combination of reseals and trenching carried out in response to the earthquakes, urban growth and associated services, and the condition of roads in new subdivisions.</p>	<p><b>Achieved</b></p> <p>96% for rural roads. 81% for urban roads. The next roughness rating is due February/March 2019 (surveys are carried out two-yearly).</p>
	<p>Optimised programmes are delivered that are affordable and at a cost so that service productivity is improving.</p>	<p><i>* The percentage of the sealed local road network that is resurfaced.</i></p> <p><i>5% is an indicative target based on a theoretical resealing programme. The programme is validated and adjusted according to need and this can affect the target.</i></p>	<p>5%</p>	<p><b>Achieved</b></p> <p>Five percent or 45.8km.</p>	<p><b>Not achieved</b></p> <p>3.2% A larger proportion of asphaltting was carried out this year compared with chipseal, which impacted on the overall programme.</p>

Note: \* Any performance measures in italics indicate a mandatory performance measure.

## ROADS AND FOOTPATHS

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULT 2016/17	RESULT 2017/18
	Footpaths are safe, comfortable and convenient.	<i>* The percentage of footpath that falls within the level of service or service standard for the condition of footpaths.</i>	95%	<b>Not achieved</b> Footpath condition was resurveyed this year, with 92.60% of Councils footpaths falling within the level of service of average to excellent. This is a 2% increase on last year. A number of footpaths of average condition have moved from average to poor, increasing the length which is below the current target	<b>Achieved</b> 98.90% Footpath condition rating is carried out on the entire network three yearly. During this period as footpaths are constructed, vested or replaced their rating will be changed to excellent, however the majority of the network will not change recorded condition until the next rating survey, therefore performance condition over the entire network will not change significantly.
	Requests for service will be responded to in a prompt and timely manner.	<i>* The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards.</i>	100%	<b>Not achieved</b> 93% of roading service requests were recorded as having been responded to within 10 working days. Recording of response times has improved over the year, however there is still some room for improvement.	<b>Not achieved</b> 96% of roading service requests were responded to within 10 working days. While results are continuing to improve, ongoing work will continue with contractors and internal staff to ensure they are aware of timeframes and process.
	Unsealed roads provide a level of comfort that is appropriate to the road type.	The percentage of unsealed roads that carry more than 200 vehicles per day.	No more than 5%	<b>Achieved</b> 0.80% or 4.9km.	<b>Achieved</b> 0.75% or 4.7km.

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2018 for Roads and Footpaths

	2017 Long Term Plan	2018 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	139
Targeted Rates	11,103	11,858	10,556
Subsidies and grants for operating purposes	2,580	2,733	2,885
Fees and charges	148	152	368
Internal charges and overheads recovered	-	-	2
Local authorities fuel tax, fines, infringement fees, and other receipts	313	321	359
<b>TOTAL OPERATING FUNDING</b>	<b>14,144</b>	<b>15,064</b>	<b>14,309</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	5,517	5,834	7,720
Finance costs	2,683	2,958	676
Internal charges and overheads applied	1,988	2,024	1,619
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>10,188</b>	<b>10,816</b>	<b>10,015</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>3,956</b>	<b>4,248</b>	<b>4,294</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	3,140	3,791	4,763
Development and financial contributions	3,688	3,044	2,957
Increase (decrease) in debt	237	(257)	762
Gross Proceeds from sale of assets	-	-	1,346
Lump sum contributions	-	-	-
Other dedicated funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>7,066</b>	<b>6,578</b>	<b>9,829</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	579	1,581	17,551
- to improve the level of service	2,818	2,264	1,763
- to replace existing assets	5,399	5,567	5,629
Increase (decrease) in reserves	2,226	1,414	(10,820)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>11,022</b>	<b>10,826</b>	<b>14,123</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(3,956)</b>	<b>(4,248)</b>	<b>(4,294)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Water Supply



**The Waimakariri District Council operates 15 water supply schemes supplying water to over 18,000 properties.**

## What we provide

### Drinking Water

The Council provides reticulated water supplies for about 79% of the District's population from 15 District schemes.

The majority of schemes are supplied with water from a public well or well field. All schemes are managed through Activity Management Plans and Water Safety Plans and are operated in accordance with the resource consent conditions.

The two main types of supplies are on-demand (supplying urban areas) and restricted (supplying rural and rural-residential areas).

#### On-Demand Water Schemes:

- Rangiora
- Kaiapoi, including Pines/Kairaki
- Woodend
- Pegasus
- Waikuku Beach
- Cust
- Oxford Urban.

#### Restricted Water Schemes:

- Ohoka
- Garrymere
- Poyntzs Road
- Oxford Rural No. 1
- Oxford Rural No. 2
- Summerhill
- Mandeville-Fernside
- West Eyreton.

Most of the on-demand schemes also contain some fully restricted connections.

Properties not connected to one of the Council's water supplies generally use private wells to obtain their drinking water. Properties in the Ashley/Loburn/Sefton areas are connected to the Ashley Rural Water Supply scheme administered by the Hurunui District Council.

Table A summarises the status of the existing supplies and the programme to upgrade all supplies to comply with the Drinking Water Standards for New Zealand (DWSNZ). This is a requirement under the *Health (Drinking-water) Amendment Act*

**TABLE A - COMPLIANCE OF SCHEMES WITH DRINKING-WATER STANDARDS FOR NEW ZEALAND**

Water Scheme	Compliant with the Drinking Water Standards? (Yes/No)		Proposed Upgrade Year (Construction)
	Microbiological Compliant	Protozoal Compliant	
Rangiora	Yes	Yes	N/A
Kaiapoi	Yes	Yes	N/A
Woodend	Yes	Yes	N/A
Pegasus	Yes	Yes	N/A
Waikuku Beach#	Yes	No	2019
Cust	Yes	Yes	N/A
Oxford Urban	Yes	Yes	N/A
Ohoka	Yes	Yes	N/A
Garrymere	Yes	No	2020
Poyntzs Road	Yes	No	2020
Oxford Rural No. 1	Yes	No	2018
Oxford Rural No. 2	Yes	Yes	N/A
Summerhill	Yes	Yes	N/A
Mandeville-Fernside*	Yes	No	N/A
West Eyreton	Yes	Yes	N/A

#Waikuku UV is installed and functional, however 12 months sampling required to achieve protozoal compliance.

\*The Mandeville UV unit that serves Mandeville and Fernside is functional however did not gain protozoal compliance for the 2017/18 assessment year due to some turbidity events. While not gaining full compliance, the plant was compliant 99.9% of the time.

In addition to complying with the current DWSNZ, it is expected that there will be changes requiring treatment of supplies that currently rely on the bore water security section of the DWSNZ for compliance. For this reason additional works have been budgeted on all schemes with secure sources for future years, with the projects subject to confirmation of expected changes to the DWSNZ.

### **Stockwater**

The Council provides stockwater via an extensive water race system to a large portion of farmed land in the District, generally west of Rangiora, east of Oxford and between the Waimakariri and Ashley rivers.

The system is managed under contract by Waimakariri Irrigation Limited (WIL), who own and operate the irrigation scheme which is integrated with the stockwater race system. The system is operated by WIL in accordance with the water take resource consent conditions.

### **Why we do it**

#### **Water**

Water is an essential need for individuals and stock. The Council provides sufficient quantities of potable water for domestic and commercial needs, public amenity and to enhance the health and wellbeing of the community.

#### **Stockwater**

Council provides stockwater to enable livestock farming on dry land.

### **The assets we look after**

#### **Water**

The physical assets we look after comprise wells, intakes, pumps, pipelines, reservoirs and buildings with a combined value in excess of \$151 million, as at June 2018.

#### **Stockwater**

The assets include an intake tunnel at Browns Rock southwest of Oxford, a main race channel, approximately 831 kilometres of open water races, culverts, siphons and numerous small structures associated with the network. The network provides Waimakariri River sourced water, supplemented by two small takes on the Cust River, to approximately 1700 properties.

#### **What we did**

The Council is working towards ensuring we fully comply with the Drinking Water Standards for New Zealand (DWSNZ). Upgrades have been completed for the Fernside and Oxford Rural No.2 schemes and are underway on the Oxford Rural No.1, Waikuku Beach, Poyntz Road and Garrymere schemes.

It is noted that while the key upgrade project has been completed for Mandeville-Fernside, improvements to the operation of the scheme are required before full compliance is achieved.

#### **Fernside**

The physical works to connect the Fernside scheme to the Mandeville scheme have been completed in the

2017/18 year meaning that Fernside's water is now sourced from Mandeville where a UV upgrade project has been completed.

#### **Oxford Rural No.2**

Oxford Rural No.2 has been joined to the Oxford Urban scheme such that its water is sourced from the Domain Road deep secure wells, rather than the shallow infiltration gallery at Coopers Creek. This means that the scheme now fully complies with the DWSNZ.

#### **Oxford Rural No.1**

A new deep well has been successfully drilled and consent granted for the Oxford Rural No.1 scheme to ultimately allow its river intake from the Waimakariri River to become a back-up. This source upgrade project will be completed by the end of 2018 to allow this scheme to achieve full compliance with the DWSNZ.

#### **Waikuku Beach**

A new UV plant has been constructed at the Waikuku Beach water supply headworks at Kings Avenue, and a second well drilled at this site. The second well will allow the Campground Well (which is untreated) to become a backup and all water to then be passed through the new UV plant.

#### **Woodend and Pegasus Joining**

The Pegasus manganese removal filter has been converted from a chemical filter to a biological filter. This was the first step in the process of joining the Woodend and Pegasus water supply schemes. There

are further works required to join these schemes in the 2018/19 and 2019/20 financial years.

**Significant negative effects on the local community**

- Demand for continuity of community supplies may limit other potential users of groundwater resources in specific areas
- In some specific areas some major commercial or industrial users may have economic potential curtailed by restrictions on the use of water due to community supplies taking precedence.



WATER SUPPLY					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
WATER SUPPLY AND QUALITY					
<p>There is a safe environment for all.</p> <p>There is sufficient clean water to meet the needs of communities and ecosystems.</p> <p>The demand for water is kept to a sustainable level.</p> <p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>Council water supply schemes are provided to a high standard.</p>	<b>Safety of Drinking Water</b> All public water supplies comply with the Drinking Water Standards of New Zealand.	<i>* The extent to which drinking water complies with the drinking water standards for:</i> a) <i>Bacterial compliance.</i> b) <i>Protozoal compliance.</i>	a) Fully compliant. b) Fully compliant.	<b>Not achieved</b> Water quality sampling undertaken in accordance with the Drinking Water Standards has shown full compliance for all schemes in the District this year, except for a single transgression on the Kaiapoi water supply at the Ashley Place well.	<b>Achieved</b> One positive e. coli sample for Rangiora and one for Oxford Rural No.1 but within the allowable amount to maintain compliance.
				<b>Not achieved</b> Eight out of 16 supplies are fully protozoal compliant (Rangiora, Kaiapoi, Woodend, Pegasus, Ohoka, Oxford Urban, Summerhill and West Eyreton), one scheme is currently being assessed for compliance (Cust) and the remaining seven schemes will be upgraded over the coming two years to achieve compliance (Fernside, Garrymere, Mandeville, Oxford Rural No.1, Oxford Rural No.2, Poyntzs Road and Waikuku Beach).	<b>Not achieved</b> Majority of schemes comply, but still some upgrades outstanding for Oxford Rural No.1, Garrymere, Poyntzs Road and compliance to be proven for Waikuku Beach.
	<b>Maintenance of the Reticulation Network</b> All public water supplies are actively maintained to minimise the loss of water leakage.	<i>* The percentage of real water loss from the networked reticulation system.</i>	Less than 22% (based on 240 litres/connection/day).	<b>Achieved</b> 19.3%, similar to the Water NZ National Performance Review median.	<b>Not achieved</b> Still be to be calculated across district for end of year.

Note: \* Any performance measures in italics indicate a mandatory performance measure.

## WATER SUPPLY

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
	<b>Fault Response Times</b> All public water supplies are actively maintained to minimise the outage of water.	<p><i>* The median response times to attend a call-out in response to a fault or unplanned interruption to the network reticulation system:</i></p> <p>a) Attendance for urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site and</p> <p>b) Resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption and</p> <p>c) Attendance for non-urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site and</p>	<p>a) Less than 60 minutes.</p> <p>b) Less than 480 minutes.</p> <p>c) Less than 660 minutes.</p>	<p><b>Not achieved</b></p> <p>a) There have been 20 urgent call-outs attended this year within an average time of 18.5 minutes.</p> <p>b) There have been 20 urgent call-outs this year resolved within an average time of 102 minutes per call-out.</p> <p>c) This financial year the target for attendance to non-urgent calls was increased from 660 minutes to 2160 minutes. There have been 599 non-urgent call-outs attended this year within an average time of 958 minutes.</p>	<p><b>Not achieved</b></p> <p>This is the first year that the Council has had to report on mandatory performance measures. Based on the first three quarters of this financial year it was proposed to revise targets c and d. This will take effect next financial year.</p> <p>a) An average time of 17 minutes.</p> <p>b) There have been 27 urgent callouts with an average time of 115 minutes.</p> <p>c) There have been 644 call-outs with an average time of 1231 minutes (increased to 2160 minutes in the next financial year).</p>

## WATER SUPPLY

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
		d) <i>Resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.</i>	d) Less than 850 minutes.	d) This financial year the target for resolution of non-urgent calls was increased from 850 minutes to 2880 minutes. There have been 599 non-urgent call-outs resolved this year within an average time of 1,195 minutes.	d) There have been 644 call-outs with an average time of 1415 minutes ((increased to 2880 minutes in the next financial year).
		Number of events that cause water not to be available to any:		<b>Achieved</b>	<b>Not achieved</b>
		a) On demand or semi-restricted connections for > 8 hours and	a) Nil events.	a) Nil events.	a) One event for the year in the fourth quarter where outage was greater than 8 hours (part of cut-in for Ravenswood). Not captured through service request system as it was a planned outage that exceeded planned timeframe.
		b) Restricted connections for > 24 hours.	b) Nil events	<b>Achieved</b> b) Nil events.	<b>Achieved</b> b) Nil events.

## WATER SUPPLY

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
	<b>Customer Satisfaction</b> All public water supplies are managed to an appropriate level of service.	<p>* The total number of complaints received about any of the following:</p> <ul style="list-style-type: none"> <li>a) Drinking water clarity</li> <li>b) Drinking water taste</li> <li>c) Drinking water odour</li> <li>d) Drinking water pressure or flow</li> <li>e) Continuity of supply and</li> <li>f) Council's response to any of the above.</li> </ul> <p>Expressed per 1,000 connections to the networked reticulation system.</p>	Less than 5 complaints per 1000 connections	<b>Not achieved</b> a) 0.7 complaints per 1,000 connections. There have been 13 complaints received this year related to water clarity. b) 0.05 complaints per 1,000 connections. There has been one complaint received related to water taste. c) 0.1 complaints per 1,000 connections. There were two complaints related to odour. d) 2.7 complaints per 1,000 connections. There have been 49 complaints this year related to water pressure or flow. e) 1.1 complaints per 1,000 connections. There have been 20 complaints this year related to continuity of supply. f) 0 complaints per 1,000 connections. There have been no complaints received this year relating to the Council's response to the any of the water quality issues listed above.	<b>Not achieved</b> Total number of complaints for the year was 148 a) 29 complaints received this year related to water clarity. 1.54 complaints per 1,000 connections. b) 15 complaints received this year related to water taste. 0.80 complaints per 1,000 connections. c) 5 complaints received for year related to water odour. 0.27 complaints per 1000 connections. d) 66 complaints received for the year related to water pressure or flow. 3.51 complaints per 1000 connections. e) 29 complaints received this year related to continuity of supply. 1.54 complaints per 1,000 connections. f) 4 complaints received this year related to the councils response to any of the above. 0.21 complaints per 1,000 connections.

WATER SUPPLY					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
	<b>Demand Management</b> All public water supplies are managed to ensure demand does not outstrip capacity (PM5).	<i>* The average consumption of drinking water per day per resident within the District.</i>	Less than 450 L/person/day.	<b>Achieved</b> 366 L/person/day.	<b>Achieved</b> 398 L/person/day.
STOCKWATER					
Businesses in the District are diverse, adaptable and growing.  There is sufficient clean water to meet the needs of communities and ecosystems.  The demand for water is kept to a sustainable level.	<b>System Reliability</b> The stockwater race system is managed to an appropriate standard.	Number of water outages exceeding 24 hours in duration.	Nil.	<b>Achieved</b> Nil. There have been 130 stockwater service requests related to the loss of water this year, all of which have been addressed within 24 hours.	<b>Not achieved</b> 2
		Percentage of service requests responded to within 48 hours.	100%	<b>Not achieved</b> 99%. We received 282 stockwater related service requests this year with one not responded to within the required 48 hours.	<b>Not achieved</b> 98.5%.

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2018 for Water Supply

	2017 Long Term Plan	2018 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	8	7	86
Targeted Rates	6,360	6,856	6,720
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	125	128	248
Internal charges and overheads recovered	58	84	49
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>6,551</b>	<b>7,075</b>	<b>7,103</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,075	3,245	4,067
Finance costs	926	1,121	497
Internal charges and overheads applied	563	599	635
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>4,564</b>	<b>4,965</b>	<b>5,199</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>1,987</b>	<b>2,110</b>	<b>1,904</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	3,254	3,861	2,075
Increase (decrease) in debt	2,543	(674)	1,751
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>5,797</b>	<b>3,187</b>	<b>3,826</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	5,074	2,639	4,717
- to improve the level of service	312	-	926
- to replace existing assets	1,613	1,592	1,035
Increase (decrease) in reserves	784	1,067	(948)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>7,783</b>	<b>5,298</b>	<b>5,730</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(1,987)</b>	<b>(2,110)</b>	<b>(1,904)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Sewerage

## AND THE TREATMENT AND DISPOSAL OF SEWAGE

*The Council is responsible for the collection, treatment and disposal of waste water from 14 communities throughout the district.*

### *What we provide*

The Council provides four separate wastewater schemes that collectively enable the disposal of sewage from about 63% of the properties in the District. Each scheme provides varying levels of service in terms of effluent quality, capacity, reliability and affordability. All schemes are managed through Activity Management Plans and are operated in accordance with the resource consent conditions.

The schemes involve the collection of sewage from properties, management of treatment facilities and discharge to meet environmental standards.

### *Why we do it*

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

### *The assets we look after*

The sewerage assets are separated into two urban schemes:

- Eastern Districts, servicing
  - Rangiora
  - Kaiapoi
  - Woodend
  - Waikuku Beach
  - Woodend Beach
  - Pines Beach and Kairaki
  - Tuahiwi
  - Pegasus
  - Mandeville
- Oxford

And two rural schemes:

- Fernside
- Loburn Lea.

The physical assets comprise gravity pipelines, manholes, pump stations, pumps, pressure mains, treatment facilities and buildings and are valued at \$265 million as at June 2018.

### *What we did*

This year our focus was on improving the quality, reducing risk and increasing capacity of the wastewater schemes to meet levels of service and to accommodate for growth. Some of the key projects completed or underway include:

#### ***Rangiora Wastewater Treatment Plant Inlet and Aeration Basin***

The new inlet works and aeration basin at the treatment plant have been commissioned and are now fully operational. The completion of these two construction projects (total value \$11 million) is a significant milestone to improve treatment performance and allow for future growth.

### **Central Rangiora Capacity**

Construction work has progressed well on the new sewer main from the Rangiora waste water treatment plant into central Rangiora. Stage 1 and Stage 2a are complete, taking the works past the western side of Southbrook Road. This involved construction of a pipeline in difficult ground conditions under the Middle Brook and the railway line and past several schools. This is part of a 10-year programme of upgrades to reduce wastewater overflows and cater for further growth in the township.

### **Woodend Wastewater Treatment Plant**

The construction of the two new ponds at the Woodend wastewater treatment plant has been completed. This has enabled desludging works on the existing pond to be undertaken. Part of the wetland has also been deslugged, re-shaped and replanted.

### **Kaiapoi Wastewater Treatment Plant**

Works have been undertaken to make provisions for a second inlet screen at the treatment plant. A surplus screen from the Rangiora waste water treatment plant upgrade is currently being refurbished for installation. Desludging, shaping and planting of one of the wetland cells has also been completed.

### **Parnham Lane Rising Main, Kaiapoi**

The Parnham Lane rising main has been completed, which has enabled the earthquake damaged Charles Street pump station to be decommissioned.

### **Ocean Outfall**

Works have been completed on the Ocean Outfall pipeline at the Pines Beach to replace some corroded components.

### **Waste Water Treatment Plant Operation**

The Eastern District scheme fully complied with the consent conditions, but operational matters relating to avian botulism, sea foam, enterococci, midges and odour have been experienced. These matters

have been actively investigated and management plans developed to further investigate and address any issues identified.

### **Significant negative effects on the local community**

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



## SEWERAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
<p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>Harm to the environment from sewage and stormwater discharges is minimised.</p> <p>Council sewerage and water supply schemes and drainage and waste collection services are provided to a high standard.</p> <p>Harm to the environment from the spread of contaminants into ground and water is minimised.</p>	<b>System Adequacy</b> The sewerage system is adequately sized and maintained.	<i>* The number of dry weather sewage overflows from the sewerage system expressed per 1000 sewerage connections to that sewerage system.</i>	Fewer than 1 per 1000 connections.	<b>Achieved</b> 0.2 per 1,000 connections. There have been three dry weather overflows recorded this year.	<b>Achieved</b> 0.96% There have been 15 dry weather overflows to date. This yields a rate of 0.96 per 1000 connections.
	<b>Discharge Compliance</b> The treatment and disposal of sewage is managed in accordance with consent conditions.	<i>* Compliance with resource consents for discharge from the sewerage system measured by the number of</i> a) Abatement notices b) Infringement notices c) Enforcement orders and d) Convictions <i>received in relation to those resource consents.</i>	a) Nil. b) Nil. c) Nil. d) Nil.	<b>Achieved</b> a) Nil b) Nil c) Nil d) Nil.	<b>Achieved</b> a) Nil b) Nil c) Nil d) Nil.
		Number of breaches of consent conditions leading to significant adverse effects, as noted in Environment Canterbury compliance reports.	Nil.	<b>Not achieved</b> The Council currently holds 18 resource consents for wastewater activities, containing a total of 204 compliance conditions. There was one breach of a consent condition on the Loburn Lea Wastewater Treatment Plant related to elevated E. coli levels. The sand media in the sand filter has been replaced to address this non-compliance.	<b>Achieved</b> There have been no notices received from Environment Canterbury regarding a breach of consent condition; however, there have been four possible consent breaches reported to Environment Canterbury with no information regarding either instance received back.

Note: \* Any performance measures in italics indicate a mandatory performance measure.

## SEWERAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
	<b>Response to Sewerage System Faults</b> The sewerage system is actively maintained and faults promptly attended to.	<p><i>* The median response times for attendance to sewage overflows resulting from a blockage or other fault in the sewerage system:</i></p> <p>a) <i>Attendance time: from receipt of notification to the time that service personnel reach the site and</i></p> <p>b) <i>Resolution time: from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault.</i></p>	<p>a) Less than 120 minutes.</p> <p>b) Less than 480 minutes.</p>	<b>Achieved</b>  a) There were 112 call-outs related to faults in the sewerage system this year that were attended to within an average time of 82 minutes. b) There were 112 call-outs related to faults in the sewerage system this year that were resolved within an average time of 172 minutes.	<b>Achieved</b>  a) The median response time from receipt of notification to time that service personnel reach site is 116 minutes year to date. b) The median response time from receipt of notification to resolution of the problem was 274 minutes.

## SEWERAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
		Number of events that cause a loss of service to any property for >8 hours (does not include private laterals).	Nil events.	<b>Not achieved</b> Two events. There have been 62 sewer main blockages this year. The blockages not addressed within 8 hours related to the Oxford effluent dump station and a residential property in Pegasus.	<b>Not achieved</b> There have been 18 instances of wastewater service being lost for more than 8 hours this financial year. These predominantly occurred during the large rain event on 24 July, 2017, residents of the Ranui Mews housing complex were evacuated from their homes due to the sewer system in Kaiapoi being overwhelmed with inflow and infiltration, and during the Cyclone Gita rainfall event where wastewater mains were full, and customers could not flush toilets.
	<b>Customer Satisfaction</b>  The wastewater system is managed to an appropriate quality of service.	<i>* Number of complaints received about any of the following:</i> a) Sewage odour b) Sewerage system faults c) Sewerage system blockages and d) Response to issues with the sewerage system  <i>Expressed per 1000 connections to the sewerage system.</i>	a) 1 or less complaints b) 1 or less complaints c) 3 or less complaints d) No complaints per 1,000 connections.	<b>Not achieved</b>  a) 0.4 per 1,000 connections. There have been six complaints this year related to sewerage odour. b) 2.87 per 1,000 connections. There have been 43 complaints this quarter related to sewerage system faults. c) 4.1 per 1,000 connections. There have been 62 complaints this year related to sewerage system blockages. d) No complaints.	<b>Not achieved</b> Total number of complaints for the year was 168.  a) 12 complaints this year related to sewerage odour. 0.77 per 1,000 connections. b) 85 complaints this year related to sewerage system faults. 5.45 per 1,000 connections. c) 71 complaints this year related to sewerage blockages. 4.55 per 1,000 connections. d) No complaints.

**FUNDING IMPACT STATEMENT**  
for the year ended 30 June 2018 for Sewerage and  
Treatment and Disposal of Sewage

	2017 Long Term Plan	2018 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	49	45	131
Targeted Rates	7,378	8,379	7,711
Subsidies and grants for operating purposes	-	-	-
Fees and charges	324	379	252
Internal charges and overheads recovered	2	9	185
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>7,753</b>	<b>8,812</b>	<b>8,279</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	4,236	4,408	6,049
Finance costs	955	1,542	896
Internal charges and overheads applied	740	819	897
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>5,931</b>	<b>6,769</b>	<b>7,843</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>1,822</b>	<b>2,043</b>	<b>436</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	5,031	4,392	2,334
Increase (decrease) in debt	8,770	334	8,519
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>13,801</b>	<b>4,726</b>	<b>10,853</b>

**FUNDING IMPACT STATEMENT**  
for the year ended 30 June 2018 for Sewerage and  
Treatment and Disposal of Sewage (cont'd)

	2017 Long Term Plan	2018 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	11,458	3,189	15,278
- to improve the level of service	1,223	706	2,882
- to replace existing assets	1,643	2,187	4,323
Increase (decrease) in reserves	1,299	687	(11,194)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>15,623</b>	<b>6,769</b>	<b>11,289</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(1,822)</b>	<b>(2,043)</b>	<b>(436)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Stormwater Drainage



**Council provides a network of pipelines and open drains that collect, convey and dispose of stormwater.**

## **What we provide**

The Council provides drainage services in 12 drainage areas in the District for the removal of surface water following rainfall events. Rates are targeted to those who benefit from the removal of surface water within urban or designated rural drainage areas.

In urban drainage areas Council owns, manages and maintains stormwater assets. In rural drainage areas Council maintains certain drains and waterways.

The drainage systems are managed through Activity Management Plans, maintained by external contractors through both the Road Maintenance Contract and Parks and Reserves Maintenance Contract and operated to meet resource consent conditions.

## **Why we do it**

Council provides drainage systems for public safety, to protect property, to drain excess water from roads and minimise adverse effects on the receiving environment. There is a community expectation that high environmental standards will be met.

## **The assets we look after**

Assets include piped stormwater networks, treatment devices, basins, stormwater pump stations, open drains and waterways.

These assets are included within five urban drainage areas (Rangiora, Kaiapoi, Coastal, Pegasus and Oxford) and seven rural drainage areas (Central, Ohoka, Clarkville, Coastal, Loburn Lea, Cust and Oxford), each with corresponding rating in relation to the collection and disposal of stormwater.

The total value of drainage assets managed by the Council is \$99.87 million.

## **What we did**

The 2017/18 financial year was a relatively wet year with about 60% more rainfall than is typically experienced. The groundwater levels have been high across the District and the undercurrents have been flowing in the Mandeville area since July 2017. Two notable rainfall events occurred in July 2017 and February 2018 that caused localised flooding.

Council has focussed on responding to service requests, with nearly triple the volume of requests over those normally received.

## **Springbrook and South Belt**

Immediate works have been completed to provide the 50-year level of protection and further works are proposed to provide the 200-year level of protection.

Works have also been undertaken to improve the inlet capacity at the South Belt / Southbrook intersection.

## **Drainage Investigations**

There are numerous drainage investigations that have either been completed or are still underway to address issues highlighted by the wet weather in 2017/18.. The key areas being investigated are:

- Waikuku Beach (numerous locations)
- Pines / Kairaki (numerous locations)
- Woodend (James Drive, Woodend Road, Main North Road)

- Rangiora (Kingsbury Avenue, Seddon Street, Oxford Road, Carmana Gardens, Douglas Street, Belmont Avenue, Acacia Avenue, Coates Street, Whites Street, Railway Road, Newnham Street)
- Kaiapoi (Island Road, Ohoka Road, Otaki Street, Hilton Street, Bracebridge Street, Gray Crescent, Murray Place, Cridland Street West, Old North Road)
- Oxford (Matai Place, Tui Street, Weka Street, Main Street, Kowhai Street, Burnett Street)
- Mandeville (Siena Place, Roscrea Place, Wetherfield Lane, Redfern Lane).

Investigations and physical works have also been undertaken in numerous rural locations to address localised issues.

### **Flood Works**

The O’Roarkes Road culvert and channel improvement works has been completed. A comprehensive investigation of flooding in the Mandeville area has been completed that sets out upgrades over the coming five years in this area.

It is acknowledged that other capital works projects programmed for the 2017/18 year in the Kaiapoi, Rangiora and Tuahiwi areas have not been completed due to the wet weather and the additional workload this year. These have been carried forward to the next financial year

### **Consenting**

Progress has been made on both the consenting of the stormwater network discharges from the five main urban areas (Kaiapoi, Oxford, Pegasus, Rangiora and Woodend) and also the maintenance and minor works consent.

### **Bylaw**

Council updated and adopted the *Stormwater Drainage and Watercourse Protection Bylaw 2018* (previously *Stormwater Bylaw 2011*), which is part of a wider programme of work to help meet national water quality targets and improve management of waterways.

### **Significant negative effects on the local community**

- Potential for property damage exists resulting from blocked or undersized stormwater drains during high rainfall events.

STORMWATER DRAINAGE					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
<p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>Harm to the environment from sewage and stormwater discharges is minimised.</p> <p>Council sewerage and water supply schemes and drainage and waste collection services are provided to a high standard.</p> <p>Harm to the environment from the spread of contaminants into ground and surface water is minimised.</p>	<p><b>System and Adequacy</b></p> <p>The stormwater system is adequately sized and maintained and rural drainage areas are adequately maintained.</p>	<p><i>* Urban Stormwater:</i></p> <p>a) <i>The number of flooding events that occur as a result of overflow from the stormwater system that enters a habitable floor.</i></p> <p>b) <i>For each flooding event, the number of habitable floors affected, expressed per 1000 properties connected to the territorial authority's stormwater system.</i></p>	<p>a) Nil in less than 50 year storm events.</p> <p>b) Nil per 1000 connected properties in less than 50 year storm events.</p>	<p><b>Achieved</b></p> <p>a) There was a significant storm event in April 2017 that caused flooding of roads, property and a garage. However, there were no habitable floor levels that were flooded during that event.</p> <p>b) Nil.</p>	<p><b>Achieved</b></p> <p>a) Nil</p> <p>b) Nil</p> <p>No habitable floor levels were inundated in less than a 50 year storm event this year.</p> <p>We did however have a habitable floor level that was flooded during the cyclone Gita storm event on 20 February 2018. This has not been reported as firstly the flooding was from fluvial flooding and not strictly related to the stormwater system and secondly the storm event was greater than a 1:50 year storm event (estimated to be a 1:53.5 year event over 12 hours)</p>
		<p>Rural Drainage Areas:</p> <p>The maximum time to respond to the customer for service requests relating to drain cleaning or maintenance.</p>	<p>100% within 5 working days.</p>	<p><b>Not achieved</b></p> <p>There have been 126 service requests for drain maintenance this year of which 102 or 81% were responded to within 5 days.</p>	<p><b>Not achieved</b></p> <p>79%</p> <p>The year to date has seen almost double the annual average rainfall in the district. This has resulted in a high number of service requests which has stretched staff resources.</p>

## STORMWATER DRAINAGE

COMMUNITY OUTCOMES That this activity contributes to	WHAT COUNCIL PROVIDES Major levels of service	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
	<b>Discharge Compliance</b> The stormwater system is managed in accordance with consent conditions.	* Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: a) Abatement notices b) Infringement notices c) Enforcement orders and d) Convictions, Received in relation to those resource consents.	a) Nil. b) Nil. c) Nil. d) Nil.	<b>Achieved</b>  a) Nil. b) Nil. c) Nil. d) Nil.	<b>Achieved</b>  a) Nil. b) Nil. c) Nil. d) Nil.
		Number of breaches of consent conditions leading to significant adverse effects, as noted in Environment Canterbury compliance reports.	Nil.	<b>Achieved</b> There have been no breaches of consent conditions as noted in Environment Canterbury compliance reports for this financial year related to Stormwater discharge consents.	<b>Achieved</b> There have been no breaches of consent conditions as noted in Environment Canterbury compliance reports to date this year related to SW discharge consents.
	<b>Response Times</b> Flooding events from the stormwater system are promptly attended to.	* The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.	Less than 180 minutes.	<b>Achieved</b> There have been no significant storm events resulting in flooding of habitable floor levels this year.	<b>Achieved</b> A house was flooded in the Springbrook subdivision in March. Staff responded in < 180 minutes.

STORMWATER DRAINAGE					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
	<b>Customer Satisfaction</b> The stormwater system is managed to an appropriate quality of service.	<i>* Complaints:</i> <i>The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1000 properties connected to the territorial authority's stormwater system.</i>	3 complaints per 1,000 connected properties.	<b>Not achieved</b> There have been 87 service requests this year with 4.7 complaints per 1,000 connections. This result is slightly higher than the target in the LTP but lower than the revised annual target of 10 complaints per 1,000 connections, which accounts for all service requests received.	<b>Not achieved</b> There have been 137 service requests this year related to urban stormwater system. This gives a figure of 7.5 complaints per 1,000 connections. This is the first year that the Council has had to report on mandatory performance measures. Based on the first three quarters of this financial year it was proposed to revise the target to 10 complaints per 1,000 connected properties. This will take effect next financial year.
		Service Requests: The maximum time to respond to the customer for service requests relating to any drainage enquiries.	100% within 5 working days.	<b>Not achieved</b> There have been 288 service requests this year of which 235 or 87% were responded to within 5 days. Although this result is still below target there was a 14% increase on last years result.	<b>Not achieved</b> 79% There were 327 service requests this year of which 258 (79%) were responded to within 5 working days.

STORMWATER DRAINAGE					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2017/18	RESULT 2018/19
	<b>Community Engagement</b> The community is consulted on drainage related proposals.	Maintain dialogue and consultation with Te Ngāi Tūāhuriri Rūnanga.	Drainage team represented at all scheduled Rūnanga meetings.	<b>Achieved</b> The drainage team was represented at all scheduled meetings with Te Ngāi Tūāhuriri Rūnanga.	<b>Achieved</b> The drainage team was represented at scheduled meetings with Te Ngāi Tūāhuriri Rūnanga for the year to date.
		Facilitate and engage with all drainage and water race advisory groups.	3 meetings per group per year.	<b>Achieved</b> Three rounds of advisory group meetings have been completed this year.	<b>Not achieved</b> The Cust Drainage Advisory Group meetings have not been held this year due to insufficient nominations received to form a committee.

Note: \* Any performance measures in italics indicate a mandatory performance measure.

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2018 for Stormwater Drainage

	2017 Long Term Plan	2018 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	121	114	324
Targeted Rates	3,864	4,107	3,929
Subsidies and grants for operating purposes	-	-	3
Fees and charges	21	21	-
Internal charges and overheads recovered	46	72	58
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>4,052</b>	<b>4,314</b>	<b>4,314</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,955	1,955	2,019
Finance costs	1,510	1,651	554
Internal charges and overheads applied	315	335	343
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>3,780</b>	<b>3,941</b>	<b>2,917</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>272</b>	<b>373</b>	<b>1,397</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	822	1,507	25
Increase (decrease) in debt	2,774	3,107	35
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>3,596</b>	<b>4,614</b>	<b>60</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	2,166	1,531
- to improve the level of service	3,271	1,652	2,574
- to replace existing assets	77	98	35
Increase (decrease) in reserves	520	1,071	(2,682)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>3,868</b>	<b>4,987</b>	<b>1,457</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(272)</b>	<b>(373)</b>	<b>(1,397)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Solid Waste



*Managing waste so we can provide a collection and disposal service while reducing the amount of rubbish sent to landfill*

## *What we provide*

The collection, transfer and final disposal of waste materials generated by households and businesses within the District.

The Council provides domestic refuse (rubbish) and recycling collections to households and businesses in Kaiapoi, Oxford, Pegasus, Rangiora, Woodend, in some rural townships including Cust, Sefton, Tuahiwi, Pines and Kairaki Beaches, Waikuku Beach, Woodend Beach and in some rural areas along the collection routes. A recycling collection service only is provided to households in Ohoka and along part of Mill Road, Ohoka, as well as to approximately 560 homes in Swannanoa and Mandeville.

The Council has a resource recovery park in Rangiora (at Southbrook) and a transfer station in Oxford. These sites can be used by all District residents and businesses for the disposal of separated recyclable materials, household hazardous waste and garden waste, for final disposal of rubbish, and for cleanfill (at Southbrook only).

Council also operates a consented cleanfill site that is accessible by registered contractors.

The Council provides the aftercare of its five closed landfill sites in Oxford, Cust, Kaiapoi, Rangiora and Mandeville and monitors groundwater quality at four of these sites as required under resource consent conditions.

The Council also has a role in facilitating waste minimisation behaviours within communities. This is put into effect by providing resources (about sustainability and waste minimisation) for education programmes in schools. Support is also provided to businesses to develop more sustainable practices.

Council provides home compost units and Bokashi bucket systems at-cost to improve the sustainable behaviour of households.

## *Why we do it*

Providing a kerbside collection for household refuse and recycling, plus a waste disposal and materials diversion service and facilities helps maintain the quality of life in the District, protects the environment and facilitates waste minimisation through re-use, recycling and recovery. Provision of the service also minimises illegal dumping of refuse.

The Council adopted their Waste Management Plan and Minimisation Plan in 2012. A series of investigations was proposed in the document and the outcomes of these could result in changes to the major levels of service provided by Council's kerbside collection services, resource recovery park and transfer stations and other waste management services, over the 2015- 2025 Long Term Plan period.

## *The assets we look after*

The physical assets comprise the resource recovery park in Rangiora, the transfer station in Oxford and the cleanfill disposal site near Fernside. Assets also include monitoring bores associated with and fencing around the closed landfills and the cleanfill site, access roads, hardstand areas, fencing, landscaping, signage, water reticulation, clean and contaminated stormwater drainage systems, buildings and hazardous waste drop off and storage facilities at the resource recovery park and transfer station, plus three weighbridges (including the weighbridge software and computers) at the resource recovery park.

### Work Programme

Annual changes are proposed to fees and charges including those on rubbish bags and commercial waste.

### What we did

The Council formally reviewed their 2012 Waste Management Plan and Minimisation Plan in 2016. The review highlighted that we needed to change our services to reduce the amount of waste going to landfill.

A Special Consultative Procedure on the different service options began on 9 June and ended in July 2017. The main focus of the consultation was around whether the Council should offer more choices for its kerbside collection services including the provision of rubbish bins and/or organics bins, which would be rates funded, while retaining the option of using user pays The Council-branded rubbish bags.

The majority of submissions received favoured a 4-Choice service, and this was included in the LTP for consultation. The results of the LTP consultation confirmed the 4-Choice collection service as the preferred level of service.

With the adoption of the 2018-28 LTP Council will be tendering solid waste collection service contracts on the basis of providing this optional service as from July 2019.

### Education

The Waste & Water Educators visited a total of 58 schools and preschools: 467 hours were spent in

providing education around waste minimisation and water conservation/ management to 10,858 students.

NUMBER OF SCHOOLS	SCHOOLS	HOURS	STUDENTS
Early Childhood	34	114.25	1,929
Primary	19	294.50	7,571
Area	2	33	875
Secondary	3	25.25	483
Totals	58	467	10,858

The Waste & Water Educators have also represented the Council at 46 events, including the Canterbury A&P Show. A total of 2,394 people were spoken to over a total of 124.5 hours at these events.

There are 17 Enviroschools (primary and early childhood centres) in the District. This programme provides an umbrella and ongoing support for schools wanting to provide an environment that is sustainable, healthy and respectful.

### Capital Works

The \$226,300 budget and costs incurred for construction of the **Southbrook Recycling Compactor Shed** have been carried over into 2018/19 owing to further delays with commencement of the construction of this building.

**Oxford transfer station earthworks** were commenced in 17/18 and will be completed in early 2018/19.

**Garterys Pit road and fencing** has been completed to budget.

**Installation of non-return valves** at Southbrook RRP and Oxford transfer station has been delayed and the \$93,900 budget for these works has been included in the 19/20 financial year.

The budget for **future-proofing Southbrook RRP** for further expansion has not been utilised. A budget of \$400,000 has been carried over into the 18/19 financial year to further this and a funding allowance of \$1,385,000 to complete this project has been included in the 22/23 financial year.

### Potential significant negative effects on the local community

Potential risk to public health if solid waste facilities and closed landfill sites are not managed properly.

## SOLID WASTE

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULT 2016/17	RESULT 2017/18
<b>WASTE COLLECTION</b>					
<p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>Waste recycling and re-use of solid waste is encouraged and residues are managed so that they minimise harm to the environment.</p> <p>Council waste collection services are provided to a high standard.</p>	<p>Transfer facilities open to the public on the following scheduled hours</p> <ul style="list-style-type: none"> <li>• Southbrook Resource Recovery Park for 52 hours per week.</li> <li>• Oxford Transfer Station for 8.5 hours per week.</li> </ul>	<p>The Southbrook Resource Recovery Park is open at least 360 days for the financial year.</p>	100%	<p><b>Not achieved</b></p> <p>There was a day and a half of partial closure out of 281 operational days at the Southbrook Resource Recovery Park. Limited waste and recycling disposal was available during those partial closures.</p>	<p><b>Not achieved</b></p> <p>99.98%</p> <p>One unplanned 45 minute site closure at Southbrook Resource Recovery Park, no weather related closures despite rain and high wind events in the first and third quarters of the year. This is a closure of 0.056 of a day from around 361 days of operation.</p>
		<p>The Oxford Transfer Station is open at least 98 days per year.</p>	100%	<p>There were no reported closures for the Oxford Transfer Station.</p>	<p>100%. No site closures at Oxford Transfer Station despite a rain event on 22 July and high wind events during the first and third quarters.</p>
	<p>Providing a kerbside waste and recycling collection service.</p>	<p>Kerbside collection service provided as scheduled.</p>	100%	<p><b>Achieved</b></p> <p>A total of 102 service requests relating to 'missed kerbside collections' were received this year. Of those, 101 were reported to be early calls, late presentations, non-Council bags or contaminated bins, presented on wrong week, contractor otherwise not at fault, or if a collection was missed the contractor returned to collect bags and bins. There was one Service Request relating to an uncollected bag.</p>	<p><b>Not achieved</b></p> <p>99.99%</p> <p>Of the 16,700 urban &amp; 803 rural-only properties that put out compliant rubbish bags and recycling bins for collection by 7am, 4 recycling bins were not emptied and 2 rubbish bags were not collected in this year. 96 service requests were received: 14 late presentations, 2 contaminated recycling, 4 rejected (overweight or non-Council) bags, 3 wrong week, 30 were not contractors</p>

SOLID WASTE					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULT 2016/17	RESULT 2017/18
					fault (e.g. early calls, packed bin, incorrect placement/ location), 1 was a duplicate service request and 36 resulted in contractor returning to collect.
WASTE MINIMISATION					
	Reduction in annual waste per capita to landfill as per the 2010/11 quantities in the Waste Assessment and the Waste Management and Minimisation Plan 2012.	Reduction in annual quantity of waste per capita to landfill.	Reduction from 331kg per capita.	<b>Achieved</b> 298.6 kg per capita. This 3.4% decrease since 2010/11 is potentially owing to increased public awareness, better diversion facilities, and higher gate charges driving diversion from landfill.	<b>Achieved</b> 296.4kg per capita. This represents a 4.2% decrease since 2010/11 despite the estimated increase in population from 48,400 to 59,200.
	Increasing the annual per capita quantity of materials diverted.	Increase in annual quantity of materials per capita diverted from landfill.	Increase from 124 kg per capita.	<b>Achieved</b> 178.5 kg per capita. This 58.1% increase since 2010/11 is most likely owing to increased public awareness, better diversion facilities, increased opening hours at the Resource Recovery Park, and higher gate charges driving more diversion.	<b>Achieved</b> 178.6kg per capita. This represents a 0.5% increase since 2010/11 despite the estimated increase in population from 48,400 to 59,200.

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2018 for Solid Waste

	2017 Long Term Plan	2018 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	634	634	567
Targeted Rates	1,251	1,293	1,300
Subsidies and grants for operating purposes	-	-	-
Fees and charges	5,082	5,330	5,319
Internal charges and overheads recovered	6	7	13
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>6,973</b>	<b>7,264</b>	<b>7,199</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	6,205	6,417	6,330
Finance costs	87	85	37
Internal charges and overheads applied	469	485	591
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>6,761</b>	<b>6,987</b>	<b>6,958</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>212</b>	<b>277</b>	<b>241</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(30)	(29)	(40)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>(30)</b>	<b>(29)</b>	<b>(40)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	6	6	-
- to improve the level of service	-	-	66
- to replace existing assets	13	9	14
Increase (decrease) in reserves	163	233	121
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>182</b>	<b>248</b>	<b>201</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(212)</b>	<b>(277)</b>	<b>(241)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Community Services

## **RECREATION**

- Recreation Spaces and Places
- Aquatic Facilities

## **LIBRARIES AND MUSEUMS**

- Library Services

## **COMMUNITY PROTECTION**

- Emergency Management
- Rural Fire
- Environmental Health Services
- Animal Control Services
- Building Services

## **COMMUNITY DEVELOPMENT**

- Connected Empowered Communities
- Informed Communities
- Empowered Communities

# Recreation



*There are more than 300 Council owned or administered green space reserves and two year-round aquatic facilities.*

## *What we provide*

### **Green Space and Community Facilities**

Green space settings and facilities are provided throughout the District. Urban parks, community domains and a range of other reserves provide opportunities for relaxation and play, organised sport and a variety of other informal activities and pursuits. Street trees and gardens provide natural elements in built-up areas. Rangiora Airfield is also classified as a green space site.

Some green spaces incorporate important community buildings for social and recreational use. These facilities range from local halls and pavilions to larger community centres and town halls.

### **Aquatic Facilities**

Aquatic Facilities provide the Waimakariri District with access to facilities that deliver strong aquatic programmes and enjoyable recreational opportunities for the ongoing wellbeing of communities and visitors. Council provides indoor swimming facilities at Dudley Park Aquatic Centre in Rangiora and the Kaiapoi

Aquatic Centre both for seven days per week all year and an outdoor facility at Oxford for a 15 week summer season. Council also provides a seasonal paddling pool at Waikuku.

## *Why we do it*

### **Green Space and Community Facilities**

The planning and management of a diverse and accessible range of open spaces is considered important by the community. The network of open spaces support and enhance the natural and cultural values of the district, creating opportunities for the local community and visitors to experience a wide range of recreational activities. Parks and reserves play a major role in protecting and enhancing biodiversity and encouraging a sustainable future. Some of the spaces and facilities also provide unique opportunities to link recreation with business, such as the Airfield.

Public conveniences provided within open spaces and streetscape areas support the needs and expectations of the community as well as maintaining standards of public hygiene. The aquatic facilities provide important

centres for recreation as well as supporting the educational, sporting and rehabilitation needs of the District.

### **Aquatic Facilities**

Aquatic facilities offer the following benefits in addition to a number of those previously listed:

- Swimming and water-based recreation needs are met
- Essential Learn to Swim, water safety and school-focussed programmes are provided
- Community health and fitness programmes are provided
- Pool hire is available to meet the needs of sports organisations, schools and the wider community.

## *The assets we look after*

### **Green Space and Community Facilities**

The recreation activity currently includes

- 920 hectares of extensive park and reserve space in the form of neighbourhood parks, sports and recreation reserves, natural areas, public gardens,

cultural heritage sites, cemeteries, civic spaces and streetscapes

- 29 community buildings in the form of halls, community centres, pavilions and meeting rooms
- Waikuku, Woodend, Pines, Pegasus and Kairaki Beaches
- Rangiora Airfield
- 62 public toilet facilities at sites throughout the District
- 67 Playgrounds located on various parks and reserves.

### **Aquatic Facilities**

Across the District, Council operates three 25 metre pools (two indoor and one outdoor). Three learn-to swim pools (two indoor and one outdoor), a leisure pool and spa pool at the Dudley Aquatic Centre and the seasonal paddling pool at Waikuku.

### **What we did**

#### **Green Space and Community Facilities**

##### **District Parks and Reserves Maintenance Contract**

A new Parks and Reserves Maintenance Contract was developed and tendered. The successful contractor was Delta Utility Services. The new contract has a stronger focus on reporting as well as requiring better performance at peak grass growing.

##### **Kaiapoi Lakes Reserve Development**

Working with the developer, Council completed the development of a new neighbourhood reserve to

service the Sovereign Lakes Development. The reserve contains a large playground.

##### **Pegasus Beach Toilet and Changing Rooms**

The development of brand new purpose-built toilets and changing rooms with a new potable water connection. The toilet has an external shower and storage area.

##### **Oxford Cenotaph Rebuild**

The Oxford Cenotaph was completely removed. A new foundation was built and the structure was then reassembled. The structure now meets earthquake standards and contains a time capsule produced by the Oxford Area School and the Oxford Returned and Services' Association.

##### **Baker Park Redevelopment**

The Baker Park redevelopment was completed. This included a new toilet, half basketball court, BMX pump track and a redevelopment of the playground.

##### **Gladstone Park Development**

This completed the development of a new dog park as part of the implementation of the Gladstone Park Master Plan.

##### **Development of a car park extension at Dudley Park**

A new 23 space car park was completed on a property adjacent to the Dudley Park Aquatic Centre car park. The two carparks now link, increasing parking for the aquatic centre and the North Canterbury Netball Centre.

##### **Kaiapoi Community Centre**

Reconfiguration of the building to allow more space for the Darnley Club to occupy as well as create opportunities for other social service providers to use the building as office style space.

##### **Planning for the Future**

- Development of new levels of service for the maintenance of trees throughout the district
- Finalisation of a master plan for the development of Coldstream Road and architectural design for a new four Court Multi Sports Facility
- The development of several strategies to guide ongoing levels of service and associated operational and capital budgets. These included a Sport Facilities, Play Spaces, Public Toilets, and Community Facilities Strategy
- Completed a full review and redevelopment of the Community Green Space Activity Management Plan
- Asbestos inspections have been completed on almost all community facilities including buildings and public toilets.

##### **Other Reserve Developments**

- A full redevelopment of the Pearson Park Oval including new clay for the cricket block and releveling
- Shade sail installation at Trousselot Park and Karen Eastwood Park

- Half basketball court surface and park furniture renewals at various locations throughout the district
- Sefton Domain Cenotaph upgrade
- Million Metres planting at Silverstream Reserve
- Biodiversity enhancement on the Taranaki Stream.

The Green Space team started several other projects in the 2017/18 financial year that are still underway.

These include:

- Ashley Gorge Reynolds Cottage rebuild
- Millton Memorial Reserve car park extension
- Ohoka Domain Pavilion earthquake strengthening and upgrade
- Gladstone Park sports field development.

### **Aquatic Facilities**

#### **Attendance**

This year has seen overall attendance at the facilities perform largely as forecast. Attendance in our Learn to Swim and Programmed activities was down 3%, however Recreation and Pre Paid attendances performed better than forecast by 6% and 8% respectively. With the recent addition of the SwimDesk software, Council will be better positioned to anticipate and adapt to trends in our programme, which will ensure more accurate forecasting.

#### **Maintenance**

A programmed maintenance closure at Kaiapoi Aquatic Centre occurred early in July 2017. This work was initially due to occur in April 2016 but was delayed

following detection of an underground leak and the investigation to find the appropriate repair solution. These closures are scheduled to occur every three years and are an opportunity to maintain critical plant and minimise disruptions during normal operation.

#### **WaiSwim Programme**

The Aquatic Facilities provide swimming lessons through a range of programmes including our Afterschool and School lessons. This year WaiSwim had 39,000 individual attendances from our schools programme, working with 34 schools from in and around the District and 115,000 attendances in the after schools programme. This year Council introduced the SwimDesk software, which better enables engagement with our WaiSwim customers, providing them with clearer information on their child's progress and stronger channels for communication. It will also provide Council with better analytics to monitor trends and potential bottlenecks within the Learn to Swim system.

#### **Water Quality**

The water quality of the Council's aquatic facilities is constantly managed by automated chemical controllers that are checked and calibrated every three hours during operation. In addition, the pools are tested monthly by an independent laboratory to verify our internal process. All testing this year has met or exceeded the New Zealand and Poolsafe standards.

#### **Significant negative effects on the local community**

#### **Green Space and Community Facilities**

There are none.

### **Aquatic Facilities**

- Closures will have a negative impact on customer usage of the Aquatic Facilities. However the closures will be scheduled during times of each year that reduce that impact on programmes and activities wherever possible.

RECREATION					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
RECREATION SPACES AND PLACES					
<p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>The range and accessibility of community and recreation facilities meets the changing needs of our community.</p> <p>There are wide ranging opportunities for people of different ages to participate in community and recreational activities.</p> <p>The particular recreational needs of children and young people are met.</p> <p>Conservation of significant areas of vegetation and/or habitats is encouraged.</p>	<p>Outdoor: Providing sports grounds, neighbourhood reserves and natural reserves for the community to use.</p>	<p>The number of hectares of parkland per 1000 residents.</p> <p>The number of hectares of neighbourhood reserve land per 1000 residents.</p>	<p>8 hectares per 1000 residents.</p> <p>1 hectare per 1000 residents.</p>	<p><b>Achieved</b> 13.2 hectares per 1,000 residents.</p> <p>2.1 hectares per 1,000 residents.</p>	<p><b>Achieved</b> 15.32 hectares per 1,000 residents.</p> <p>2.09 hectares per 1,000 residents.</p>
	<p>Indoor and Cultural: Provision of two town halls and 19 community facilities across the District.</p>	<p>Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.</p>	<p>At least 90%</p>	<p><b>Not achieved</b> The survey was completed in August 2017 to get more respondents, as by August there are more people booking and using facilities. Whilst the survey has been completed, it will not be recorded within the 2016/17 financial year. Going forward the survey will be completed annually in August.</p>	<p><b>Achieved</b> The recently completed annual survey of users that have booked the three major facilities (Rangiora Town Hall, Oxford Town Hall and Woodend Community Centre) has shown a combined satisfaction rate of 96%.</p>
AQUATIC FACILITIES					
<p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>There is a safe environment for all.</p>	<p>Providing 2 indoor year-round aquatic centres and an outdoor pool at Oxford as well as a paddling pool/splash pad at Waikuku.</p>	<p>Meeting quality management criteria and standards as set by the NZ Recreation Association under the Pool Safe Accreditation Scheme.</p>	<p>100% compliance with annual Pool Safe Accreditation.</p>	<p><b>Achieved</b> 100% compliance.</p>	<p><b>Achieved</b> 100% compliance, accreditation achieved.</p>
		<p>Customer Satisfaction with Aquatic facilities, as measured by an annual survey of facility users.</p>	<p>At least 90%</p>	<p><b>Achieved</b> 95% - General Customer Survey for Dudley Park and Kaiapoi Aquatic Centre.</p> <p>93% - WaiSwim Customer Survey for Dudley Park and Kaiapoi Aquatic Centre.</p>	<p><b>Achieved</b> 93%</p> <p>Previous survey run in February achieved an overall satisfaction result of 93%.</p>

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2018 for Recreation

	2017 Long Term Plan	2018 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	802	823	778
Targeted Rates	11,874	12,327	11,826
Subsidies and grants for operating purposes	-	-	26
Fees and charges	2,034	2,084	2,136
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>14,709</b>	<b>15,235</b>	<b>14,765</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	9,676	9,974	11,612
Finance costs	1,367	1,405	610
Internal charges and overheads applied	1,183	1,224	1,270
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>12,226</b>	<b>12,603</b>	<b>13,492</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>2,483</b>	<b>2,632</b>	<b>1,273</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	3,810	3,024	1,907
Increase (decrease) in debt	509	3,140	(432)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>4,319</b>	<b>6,164</b>	<b>1,475</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	3,923	5,810	3,588
- to improve the level of service	314	199	817
- to replace existing assets	596	599	1,020
Increase (decrease) in reserves	1,969	2,188	(2,677)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>6,802</b>	<b>8,796</b>	<b>2,748</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(2,483)</b>	<b>(2,632)</b>	<b>(1,273)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Libraries and Museums



*We have three libraries funded as a service of the Waimakariri District Council and several museums worth visiting.*

## *What we provide*

### **Libraries**

The Waimakariri Libraries deliver leading-edge library and information services. A variety of learning, information, and recreational resources in print and electronic format is available to the public in the libraries at Rangiora, Kaiapoi and Oxford and via the libraries website: [libraries.waimakariri.govt.nz](http://libraries.waimakariri.govt.nz).

### **Museums**

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

## *Why we do it*

The Waimakariri Libraries are 'making the world a better place'. They are significant community hubs through which individuals have opportunities to experience the joy of reading, develop the skills to discover, share and use a wide range of content, benefit from education, and participate fully in society and the digital world.

Six hundred thousand visitors use the libraries in Rangiora, Kaiapoi and Oxford every year and a further 76,000 interact with the library through the Libraries' Website. The many and diverse services of the libraries are provided by a highly experienced and qualified staff.

## *The assets we look after*

The Libraries' assets include buildings in Rangiora, Kaiapoi and Oxford. These facilities house a physical collection comprising approximately 140,000 items and 5,000 eBook and other electronic resources. The Rangiora Library is co-located with the Chamber Gallery and Citizens Advice Bureau. The Kaiapoi Library is co-located with a Museum, Art Space and Council Service Centre. The new Oxford Library which was officially opened by His Worship the Mayor, David Ayers, on 15 December 2017, is co-located with a Council Service Centre.

## *What we did*

Major projects for the year included the rebuild of the Oxford Library and Service Centre, the refresh of the Libraries' Strategic Framework, the delivery

of programmes and events, and numerous customer service improvements

### **Libraries**

#### ***Oxford Library Rebuild***

The rebuild of the Oxford Library was a major focus for the year. The new Oxford Library and Service Centre was officially opened by His Worship the Mayor, David Ayers, on 15 December 2017. The library has 10,000 collection items along with easy access to eBooks and electronic resources, comfortable seating areas, study spaces, a children's area, public computers and free wifi.

#### ***Waimakariri Libraries Strategic Framework***

Council adopted a new strategic development document for Waimakariri Libraries through which we aim to: promote reading, literacy and learning; support a stronger, healthier and more resilient community; promote a culture of exploration and creativity; contribute to the economic wellbeing of individuals and the community; and deliver excellence in public service.

### ***Programmes and Events***

The Waimakariri Libraries delivered 700 Library Activities and Events. These events reached more than 15,700 participants. We ran sessions for 9,200 children and 6,500 adults. In addition, we provided 332 User Orientation and Training sessions for a further 4,400 participants through 3,700 sessions for children and 700 sessions for adults. Many of these activities are small group and one-to-one training sessions while others take place in the libraries or local schools for class-sized groups.

### ***Customer Service Improvements***

A number of new initiatives were implemented including: online membership registration; digitization of heritage resources; a new historical newspaper database; reading promotions and new reader advisory tools; Stepping Up digital literacy classes; and new services for older adults and library programmes for people with dementia; a How-to-Festival; and further development of the Libraries' website.

### ***Collection Services***

Continued refinement of collection management tools and processes for stock management ensure quality control of our collections across the district.

### ***Customer Satisfaction***

There were 448 responses to the Libraries Annual Customer Satisfaction Survey in which 429 respondents (97.5 percent) rated themselves as

satisfied or very satisfied with library services and facilities.

### ***Significant negative effects on the local community***

There are none.

LIBRARIES AND MUSEUMS					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULT 2016/17	RESULT 2017/18
LIBRARY SERVICES					
<p>People have wide ranging opportunities for learning and being informed.</p> <p>Our schools and libraries are well resourced and have the capacity to cope with population growth.</p> <p>Our people are easily able to get the information they need.</p>	<p>Providing library facilities in Rangiora, Kaiapoi and Oxford, together with quality resources and information and a range of programmes and events.</p>	<p>The number of visits per annum to the Kaiapoi and Rangiora Libraries based on a population of 55,000 and 33,900 visits per month.</p>	<p>Minimum average of 7.4 visits per person per annum.</p>	<p><b>Achieved</b> 7.97 visits per annum.</p>	<p><b>Achieved</b> An average of 1.28 visits per person per annum (against an adjusted population of 59,200).</p>
		<p>The number of visits per annum to the Libraries website based on a population of 55,000 and 4,600 visits per month.</p>	<p>Minimum of 1 visit per person per annum.</p>	<p><b>Achieved</b> 1.25 visits per annum.</p>	<p><b>Achieved</b> An average of 9.21 visits per person per annum (against an adjusted population of 59,200).</p>
		<p>Customer satisfaction with library services as measured by an annual survey of library users.</p>	<p>At least 90%</p>	<p><b>Achieved</b> 97.7 %</p>	<p><b>Achieved</b> 97.5 %  There were 440 responses to the Libraries' customer satisfaction survey in June 2018. 429 respondents (97.5%) rated themselves as being 'satisfied' or 'very satisfied' with library services.</p>

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2018 for Libraries and Museums

	2017 Long Term Plan	2018 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	3,109	3,182	3,564
Targeted Rates	621	679	603
Subsidies and grants for operating purposes	-	-	-
Fees and charges	155	158	117
Internal charges and overheads recovered	5	-	10
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>3,890</b>	<b>4,019</b>	<b>4,294</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,392	3,497	3,044
Finance costs	185	186	12
Internal charges and overheads applied	236	244	255
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>3,813</b>	<b>3,927</b>	<b>3,312</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>77</b>	<b>92</b>	<b>982</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	232	358	(16)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>232</b>	<b>358</b>	<b>(16)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	10
- to replace existing assets	423	438	446
Increase (decrease) in reserves	(114)	12	511
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>309</b>	<b>450</b>	<b>966</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(77)</b>	<b>(92)</b>	<b>(982)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Community Protection



*Protecting our community and the environment through regulation and response.*

## What we provide

The protection of people and the environment by regulating and licensing aspects of commercial services and private behaviour where public wellbeing issues may arise and in preparing for and responding to emergency situations in the District.

## Emergency Management

Consistent with the National Civil Defence Emergency Management Plan, Council works with the community to manage delivery of Civil Defence Emergency Management services through a range of strategies based on the 'Four R's' of emergency management:

- Reduction
- Readiness
- Response
- Recovery.

## Environmental Health

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

## Animal Control

Animal Control manages dogs and wandering livestock,

including the control of animals (excluding dogs) on public land and public roads.

## Building

The Building Unit provides a compliance service to ensure the built environment throughout the District meets the minimum requirement of the *Building Act 2004*. Guidance is provided to customers through the building consent process. We also work with neighbouring councils to ensure commonality in our policies and processes.

Assessment of building consent applications is needed to meet the requirements of the *Building Act 2004*.

## Why we do it

### Emergency Management

Our community has told us they want a safe environment for all to live in, one where the risk to life and property is minimised and the community is well served by emergency services.

### Environmental Health

- To collaborate with police and Medical Officers of Health to ensure ongoing monitoring of licences and the enforcement of the *Sale and Supply of Alcohol Act 2012* and to work together to develop

and implement strategies for the reduction of alcohol-related harm

- To ensure food safety by working in conjunction with our contractors, ensuring the ongoing monitoring and inspecting of food premises pursuant to the *Food Act 2014*.
- Protect the public from public nuisances and unreasonable noise
- To reduce gambling related harm by ensuring compliance with Council's Gaming Policy.

## Animal Control

- To protect the community, through education, patrolling and enforcement, from dangerous dogs, wandering stock and animals causing a public nuisance.

## Building

- Control building work undertaken within the District to required standards to provide for community safety.

## The assets we look after

### Emergency Management

Council provides a Civil Defence arrangement that has people as its major asset. This involves

- Seven trained Civil Defence volunteer teams
- Supporting two community emergency response teams (CERT)
- Critical mutual support arrangements with a range of emergency services, governmental and non-governmental organisations
- A trained management capability to bring the skills of volunteers to the aid of the supporting community.

Assets include three emergency response vehicles, a rescue shed with response trailers and rescue equipment, numerous radio-telephone and satellite communications devices, public warning sirens in our coastal communities, access to community emergency facilities that have been pre-wired to receive emergency generators if needed, arrangements for emergency fuel supply with five local fuel outlets, and an inventory of emergency flood protection resources for both the community and to support our local emergency response teams.

### **Environmental Health**

There are no significant assets within this function.

### **Animal Control**

The Council maintains an animal shelter and stock pound.

### **Building**

There are no significant assets as part of the Building Unit.

### **Rural Fire**

Council no longer provides this service but still owns or has lease commitments for a number of assets associated with Rural Fire. Negotiations are ongoing in relation to the final arrangements in regard to these assets. However, in the interim, Fire and Emergency New Zealand (FENZ) is reimbursing Council for expenditure undertaken on these.

### **What we did**

#### **Emergency Management**

##### **Communication**

We have completed the initial hardware and software purchases to upgrade our 2-way radio network and commissioning work continues. Within the current financial year, this project will see completion of the commissioning work and purchase of the remaining hardware.

#### **Technology Upgrades**

Our technology procurements for portable computer devices for our volunteers and our Emergency Operations Centre are now complete. Work continues to customize the Geographic Information System. This is an organic project that will see continuous development as we embrace regional and national initiatives in this space.

#### **Rescue Shed Toilet**

The rescue base toilet block is now in position and consent compliance work is nearing completion.

### **CDEM Signage**

Our new signage equipment has now been purchased and the project now involves installation and public awareness work to bring closure by June 2019.

### **What's changed**

In 2017/18 year Environmental Services completed a large project at the Rangiora Animal Shelter situated at 141 Marsh Road, Rangiora.

In February 2017, the Health and Safety Unit commissioned a security risk assessment survey by an independent consultant of a number of Council owned units and facilities, including the Rangiora Animal Shelter. From this survey came a number of urgent recommendations, categorised as either critical or high priority and intended to increase the safety of staff working at the shelter. Consultation with staff including reviewing and researching other animal shelters, led to a new design for the animal shelter that entirely mitigated any risks identified during the survey. Exacerbating these risks was the ongoing construction work associated with the new aeration ponds, adjacent to the animal shelter, and the risk this posed to members of the public as they entered the animal shelter compound.

Over the 2017/18 period, a new entrance, office and counter were constructed at the animal shelter. The new entrance has made the compound area more secure and has been a significant success. The transaction area, where animals and their owners are reunited, now

affords considerably better security and safety for our staff. The work in this area is now complete

### *Work programme*

- *Liquor Ban Bylaw* 2007 being reviewed in 2018/2019
- Local Alcohol Policy being reviewed in 2018/19
- Annual Civil Defence Emergency Management (CDEM) exercise.

### *What's changed*

In 2017, the Waimakariri District Council's role of managing rural fires, and the associated assets and fire tankers, was transferred to Fire and Emergency New Zealand (FENZ).

### *Significant negative effects on the local community*

There are none.

COMMUNITY PROTECTION					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
EMERGENCY MANAGEMENT					
Harm to people from natural and man-made hazards is minimised and our district has the capacity and resilience to respond to natural disasters. Our District is well served by emergency services and volunteers are encouraged.	Provision of trained volunteers to assist the District in an emergency, as follows: <ul style="list-style-type: none"> <li>• 5 Sector Post Teams</li> <li>• 1 Welfare Team</li> <li>• 1 NZRT12 Team.</li> </ul>	Maintain trained Civil Defence Emergency Management volunteer teams.	At least 7 trained teams maintained.	<b>Achieved</b> All seven teams continue to be active and participate in regular training.	<b>Achieved</b> Training continues (across the 7 teams) in accordance with our training programs. Team member numbers have increased slightly in this quarter, remaining reasonably consistent with average attrition rates.
ENVIRONMENTAL HEALTH SERVICES					
There is a safe environment for all.  Crime, injury and harm from road accidents, gambling and alcohol abuse are minimised.  The centres of our main towns are safe, convenient and attractive places to visit and do business.	Achieving the safety and suitability of food for sale.	Number of inspections of licensed food premises completed and percentage of premises that complied.	100% compliance with those premises inspected.	<b>Achieved</b> 100% compliance.	<b>Achieved</b> 100% compliance. 308 premises inspected.
	Ensuring the sale, supply and consumption of alcohol is undertaken safely and responsibly and the harm caused by the excessive or inappropriate consumption of alcohol is minimised.	Number of inspections of licensed alcohol premises completed and percentage of premises that complied.	100% compliance with those premises inspected.	<b>Achieved</b> 100% compliance.	<b>Achieved</b> 100% compliance. 52 licensed premises monitored.

COMMUNITY PROTECTION					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
	Provision of a compliance service to enforce noise complaints.	Excessive noise complaints received by after-hours contractors are responded to within two hours.  All other noise complaints are responded to within 48 hours.	100%  90%	<b>Not achieved</b> 79% The reason the target is not being met is down to time pressures and the inability to respond within two hours on a Friday and Saturday night when noise control officers are responding to consecutive complaints. We are currently investigating with the service provider an additional patrol in the Waimakariri District on Friday and Saturday evenings. 82%. There are a number of midweek calls where staff are unable to attend within 48 hours as they are required elsewhere.	<b>Not achieved</b> 91%  <b>Achieved</b> 90%
	Provision of a compliance service to enforce nuisance complaints, e.g. offensive smells, dangerous litter and abandoned motor vehicles.	Serious nuisance complaints are responded to within 24 hours.	100%	<b>Not achieved</b> 69% The complaints that were not responded to within 24 hours included call back requests with no further incidents or complaints, which are currently coded as serious nuisance but are really seeking Council advice. There were also calls that were identified as not serious enough to attend during the weekend and were followed up the next week.	<b>Achieved</b> 100%

## COMMUNITY PROTECTION

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
	Provision of a compliance service to enforce nuisance complaints, e.g. offensive smells, dangerous litter and abandoned motor vehicles.	All other nuisance complaints responded to within 48 hours.	90%	<b>Not achieved</b> 80% Indicative of calls that come in during the weekend where by mid Monday the 48 hour period has already expired. Will look to extend the time period or reduce the percentage achieved.	<b>Not achieved</b> 60% Service requests are assigned. Priority is given to urgent service requests whilst non urgent ones are attended in priority order.
	Provision of a compliance service to enforce the safety of swimming pool fences as per the <i>Fencing of Swimming Pools Act 1987</i> .	Number of swimming pools audited annually.	200	<b>Achieved</b> 450 swimming pools audited.	<b>Achieved</b> 1039 swimming pools inspections were completed.

## ANIMAL CONTROL SERVICES

There is a safe environment for all.	To make provisions for the care and control of dogs in our community.	Complaints responded to within 24 hours for serious attacks and 48 hours for other incidences.	100%	<b>Achieved</b> 100% complaints responded to within 24 hours.	<b>Achieved</b> 129/129 100% complaints responded to within 24 hours
				<b>Achieved</b> 100% complaints responded to within 48 hours.	<b>Not achieved</b> 97% Incidents received over a weekend are assessed and those complaints classified as minor may be dealt with on the Monday.
	Response to wandering stock as per the <i>Impounding Act 1955</i> .	Calls for wandering stock responded to within one hour.	100%	<b>Not achieved</b> 61% The majority of calls for wandering stock were received on a Friday and Saturday over a short timeframe, and the contractor did not have capacity to respond to them all within the target. The contractor is currently reviewing the number of patrols available at peak periods.	<b>Not achieved</b> 80% Difficulties achieving targets on Friday and Saturday nights when demand on the patrol is high - e.g. noise complaints

COMMUNITY PROTECTION					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
<b>BUILDING SERVICES</b>					
There is a safe environment for all.	Monitoring the performance of the delivery of building compliance services.	Building consent applications processed within the statutory 20 days.	100%	<b>Not achieved</b> 1938 consent applications were granted over the year at an average of 10 working days. Which meant 99% of all building consents were processed within the statutory timeframe. This year 11 jobs were granted outside the 20 day goal.	<b>Not achieved</b> 99.7% 2,227 consent applications were granted over the year at an average of 9 working days. Over the year 7 applications were granted outside the 20 day goal.
		Code of compliance certificates issued within the statutory 20 days.	100%	<b>Not achieved</b> 1764 Code Compliance Certificates were granted at an average of 9 working days, with 98% being issued within the statutory timeframe. Over the year 2% or 39 jobs were granted over 20 days.	<b>Not achieved</b> 99.3% 1832 Code Compliance Certificates were issued at an average of 3 working days. Thirteen certificates were issued outside the statutory requirement of 20 working days.
		Maintain Building Consent Authority (BCA) accreditation.	Accreditation maintained.	<b>Achieved</b> Accreditation has remained valid over the financial year.	<b>Achieved</b> Accreditation remains valid until July 2019.
		Project Information Memoranda (PIM) applications issued in 20 working days.	100%	<b>Not achieved</b> 1049 PIMs were issued over the year at an average of 9 days. There was only one job that was issued outside the 20 day goal over the financial year. 99.5%	<b>Not achieved</b> 99.72% 1058 PIMs and compliance check sheets were issued for the year at an average of 9 working days. There were only three check sheets issued outside the 20 day goal over the financial year.

## COMMUNITY PROTECTION

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
		Audit premises for building warrants of fitness.	100% compliance.	<b>Not achieved</b> There were 43 Building Warrants of Fitness (WoFs) audited over the year, 13 were non compliant. These should reduce over the next year as a result of working together.	<b>Achieved</b> 99.9% 89 BWOF audits completed over the financial year. There has been real progress in this area with additional time spent on education and assistance to building owners on how to meet their responsibilities.
		Land Information Memoranda (LIM) applications issued in 10 working days.	100%	<b>Achieved</b> 1954 LIMs were issued for 2016/17 and 100% of those were issued within the statutory timeframe of 10 days.	<b>Achieved</b> 100% 1912 LIMS issued with an issue time 2.4 days.

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2018 for Community Protection

	2017 Long Term Plan	2018 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	1,725	1,757	1,686
Targeted Rates	303	303	46
Subsidies and grants for operating purposes	-	-	1
Fees and charges	6,120	6,300	5,553
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>8,148</b>	<b>8,360</b>	<b>7,286</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	7,386	7,574	6,861
Finance costs	53	59	5
Internal charges and overheads applied	494	509	509
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>7,933</b>	<b>8,142</b>	<b>7,376</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>215</b>	<b>218</b>	<b>(90)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	90	168	47
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>90</b>	<b>168</b>	<b>47</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	65	108	135
- to replace existing assets	56	146	21
Increase (decrease) in reserves	184	132	(198)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>305</b>	<b>386</b>	<b>(43)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(215)</b>	<b>(218)</b>	<b>90</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Community Development



*Waimakariri District Council has a role in supporting the community and voluntary sector.*

## Overview of the Activity

### What we provide

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

### Guiding documents include

- Waimakariri Community Development Strategy 2015 -2025
- Waimakariri Youth Development Strategy
- WaiLife Suicide Prevention Action Plan
- Violence Free North Canterbury Action Plan
- Social Services Waimakariri Charter 2010
- The Waimakariri Accessibility Strategy 2017 - 2022

- The criteria for International Safe Community criteria.

This work is to 'Engage, Connect, Inform and Empower' Waimakariri residents, fostering a 'whole of community' response to identified community aspirations and needs for a 'safer, happier healthier district'. An evidence-based approach is applied to providing:

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

The Waimakariri District is recognised as one of the safest in New Zealand. An important factor in this success has been the Council's commitment to the Community Team's role in ensuring the continuation of Waimakariri District's status as an International Safe Community.

## The assets we look after

The Council also provides community housing in the form of elderly persons housing. There are 112 pensioner housing units located in Oxford, Rangiora, Woodend and Kaiapoi. Council also owns and manages eleven rental houses, one each at Browns Rock and Cust and nine in Kaiapoi.

### What we did

Significant staff input went into Annual Plan priorities associated with Community Development:

- Welcoming, connecting, informing and empowering migrants and newcomers
- Supporting the volunteer sector to attract, develop and retain volunteers in the recreational, education, health and social support sectors of our communities. The aim being to encourage volunteering as a means to connect into the community
- Supporting three existing residents' groups and working with three new neighbourhood

communities to develop initiatives that connect residents

- A review of the Waimakariri Youth Development Strategy; setting key objectives for Youth Development over the coming years
- Continued facilitation and support for networks and associated activities to address Suicide, Family Violence and Alcohol-related harm; all key priorities for our District
- Provision of on-going support and/or facilitation for community networks aimed at supporting the community, health and social services sectors; including Community Networking fora, Social Services Waimakariri, North Canterbury Youth Services Network and Waimakariri Health Advisory Group
- Supporting the Waimakariri Access Group in its work to create a more accessible community that can be enjoyed by all
- Supporting a broad range of community organisations and service providers to acquire funding for their operations and initiatives
- Providing appropriate, up-to-date information via social, printed and on-line media; and via a broad range of community information and education seminars around priority areas
- The Council is appreciative of \$25,000 received from the Rata Foundation for Safe Communities in

relation to Suicide and Family Violence Prevention.

The Council Community Team priorities are generally long- term.

#### ***Significant negative effects on the local community***

Nil. The aim of this work is to empower the community to achieve its aspirations.

COMMUNITY DEVELOPMENT					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
<b>CONNECTED EMPOWERED COMMUNITIES</b>					
People have wide ranging opportunities for learning and being informed.	Facilitating networking opportunities for local volunteers from the community, social and health sectors.	Number of networking opportunities facilitated.	At least six networking opportunities annually.	<b>Not achieved</b> A total of five networking events were held this year.	<b>Achieved</b> These continue to be well attended and include broad representation from Health, Social and Community Service Providers.
<b>INFORMED COMMUNITIES</b>					
People have wide-ranging opportunities for learning and being informed.	Providing community information via printed and online media.	Regularly preparing and widely distributing an information newsletter (Chatter) containing current community information via print and online.	At least 3000 people and organisations receive the monthly 'Chatter' newsletter.	<b>Achieved</b> Chatter maintains readership levels, in-line with targets and we continue to receive requests for more copies.	<b>Achieved</b> 4,295 people and organisations receive the monthly 'Chatter' newsletter. Chatter continues to maintain and increase its readership; and has recently updated to a more attractive and user-friendly format, including on-link quick links.
<b>EMPOWERED COMMUNITIES</b>					
Our people are supported by a wide range of health services that are available and accessible in our District.  Our community's needs for health and social services are met.  There is a safe environment for all.	Providing informed advice and information to assist local groups and organisations in successfully applying for funding for initiatives that connect, support, or empower the community.	Number and success of applications by groups and organisations assisted.	At least 70% of applications successful for at least part of their requirements.	<b>Achieved</b> The Community Team provide a link for Community Groups to access funding information and training. There were nine applications for funding received this year and all were successful.	<b>Achieved</b> 87% of confirmed applications successful.

COMMUNITY DEVELOPMENT					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT 2016/17	RESULT 2017/18
	Maintaining (WHO) International Safe Community accreditation for the Waimakariri District.	Monitoring, reporting and preparing applications for re-accreditation as required.	Accreditation maintained.	<b>Achieved</b> Accreditation maintained.	<b>Achieved</b> Safe Community accreditation and associated networking has been maintained. Furthermore the process for our pending reaccreditation is underway.
Housing is affordable and available to meet the needs of an ageing population, responses to natural disasters and population growth.	Provision of housing for the elderly units and community housing units.	Percentage of occupancy per year.	98%	<b>Not achieved</b> 95.44% collectively, pensioner and affordable housing came close to its targeted occupancy levels. However, several factors have contributed to vacancies over the year including a policy review, remedial works and unit refurbishment and renewals.	<b>Achieved</b> 98.37%

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2018 for Community Development

	2017 Long Term Plan	2018 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	480	490	444
Targeted rates	-	-	-
Subsidies and grants for operating purposes	41	42	69
Fees and charges	1,183	1,217	1,043
Internal charges and overheads recovered	2	2	1
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>1,706</b>	<b>1,751</b>	<b>1,557</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,222	1,223	1,285
Finance costs	371	375	134
Internal charges and overheads applied	112	113	130
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>1,705</b>	<b>1,711</b>	<b>1,549</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>1</b>	<b>40</b>	<b>8</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(94)	(100)	(105)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>(94)</b>	<b>(100)</b>	<b>(105)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	133	53	153
Increase (decrease) in reserves	(226)	(113)	(251)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>(93)</b>	<b>(60)</b>	<b>(97)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(1)</b>	<b>(40)</b>	<b>(8)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# ***Property Management***

# Property Management



*The Council owns and manages over 1,000 properties and buildings within the District.*

## **What we provide**

The Council owns and manages a number of properties and buildings in the District including social housing, corporate accommodation, commercial plantations, forestry reserves and strategic investments. These are retained for the purpose of generating revenue for ratepayers, as well as providing sites and buildings of strategic importance.

## **Why we do it**

To ensure that properties owned and managed by Waimakariri District Council support the delivery of other Council functions, meet community needs, and ratepayers receive an appropriate return on their investment.

## **The assets we look after**

The Property Unit looks after a number of Council buildings including the Oxford Service Centre, the Rangiora Service Centre hub and 112 pensioner-housing units located in Oxford, Rangiora, Woodend and Kaiapoi. Further, Council owns 7 houses, with subsidised rents, built as part of a community housing project in Rangiora.

Other houses originally acquired for strategic purposes or their historic location on Council reserve land are also managed. Five in Rangiora, Kaiapoi and Browns Rock and another in Cust.

Four leased camping grounds with associated buildings are managed at Ashley Gorge, Woodend Beach, Waikuku Beach and Kairaki Beach.

Approximately 600 hectares of forestry land is managed along with over 438 leases or licenses of Council property, including 83 individual Rangiora airfield licenses.

## **What we did**

A wide range of operational and capital projects were undertaken over the year for the Property Unit's portfolio's as well as other parts of Council.

Several strategic land purchases have been completed or negotiated in relation to the Northern Arterial Route and the Silverstream Boulevard link road in west Kaiapoi.

Land acquired for strategic purposes adjacent to the Kaiapoi Bridge was sold to a local developer who is undertaking the Riverview development.

Other land transactions have also been progressed for smaller less significant infrastructure projects including the sale of a house acquired for the Percival Street / South Belt intersection work.

## **Pensioner Housing**

Targeted occupancy levels, revenue and expenditure were achieved over the year.

Capital expenditure was re-focused on refurbishment of three units as part of a pilot study. These were completed within the prescribed budget along with several other renewal projects.

## **Service Centres**

Improvements made to the Rangiora Service Centre have improved the safety for occupants and increased the capacity by up to five desks. The project scope was amended in light of the upcoming 2018 LTP proposal with a \$3.9 million refurbishment program over the next two financial years. Several other smaller projects were also undertaken in the Farmers building. The Oxford Service Centre and Library project was completed in late 2017.

**Rural Fire**

Council no longer provides this service but still owns or has lease commitments for a number of assets associated with Rural Fire. Negotiations are ongoing in relation to the final arrangements in regard to these assets. However, in the interim, Fire and Emergency New Zealand (FENZ) is reimbursing Council for expenditure undertaken on these.

**Forestry Management**

The harvest of coastal forestry commenced in June 2018 following an Expressions of Interest and Tender process. Laurie Forestry & Trans-Tasman Forestry have been contracted to complete this work over the next two financial years.

**Camping Grounds**

A number of capital renewal projects have been completed with \$142,000 spent out of a budget of \$244,000. Other capital works scheduled have been deferred while negotiations continue with camp ground operators around the future plans for some camping grounds.

**Significant negative effects on the local community**

- Council is committed to supporting the psychosocial wellbeing of residents.

PROPERTY MANAGEMENT					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULT 2016/17	RESULT 2017/18
There is a safe environment for all.	Responding to requests received about the maintenance or management of Council property.	Service requests responded to within 24 hours and actioned within 10 working days.	100%	<b>Not achieved</b> A total of 188 requests have been received. Of those 158 or 84% were responded to within 24 hours and 153 or 81% were actioned within 10 working days.	<b>Not achieved</b> 75% of service requests responded to within 24 hours. 211 requests were received for the year and 160 were responded to within 24 hours.  80% of service requests actioned within 10 working days. 211 requests were received for the year and 169 were actioned within 10 working days.

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2018 for Property Management

	2017 Long Term Plan	2018 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	191	194	107
Local authorities fuel tax, fines, infringement fees, and other receipts	432	207	312
<b>TOTAL OPERATING FUNDING</b>	<b>623</b>	<b>401</b>	<b>419</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	257	263	506
Finance costs	52	51	33
Internal charges and overheads applied	36	37	58
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>345</b>	<b>351</b>	<b>596</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>278</b>	<b>50</b>	<b>(177)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(13)	(13)	114
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	178	182	335
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>165</b>	<b>169</b>	<b>449</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	45	24	2,259
- to replace existing assets	10	-	10
Increase (decrease) in reserves	388	195	(1,996)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>443</b>	<b>219</b>	<b>272</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(278)</b>	<b>(50)</b>	<b>177</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>



# ***Earthquake Recovery & Regeneration***

# Earthquake Recovery & Regeneration

## *What we provide*

District Regeneration primarily involves the implementation of the Waimakariri Residential Red Zone Recovery Plan (2016). The Recovery Plan sets out the proposed land uses and activities in the former red zone areas.

The regeneration land under Council's responsibility includes 82 ha of former private residential sections in Kaiapoi, The Pines Beach and Kairaki. Key uses and activities proposed for this land include greenspace/recreation, mixed-use business, and rural and private leases.

## *Assets we look after*

The District Regeneration activity looks after the ongoing development and management of regeneration land and the implementation of the Recovery Plan. The District Regeneration activity is tasked with the creation of new assets on the land. The land will be vested with, and managed by, the Council Property Team and the completed capital works become Greenspace assets.

## *What we did*

### **Regeneration**

The majority of District Regeneration work this year focused on land divestment (the transfer of the land

from the Crown to the Council), land management, site investigations, obtaining consents, recreation planning and ongoing infrastructure recovery projects. A number of public consultation exercises were also undertaken.

### **Land Divestment and Management**

Council worked with the Crown on establishing an interim lease for the land finalising terms of the divestment agreement, executing the agreement and land transaction activities including road closures and land surveys.

### **Regeneration Planning**

Development of the Implementation Plan is a requirement of the Recovery Plan and is ongoing.

This year Council undertook a number of area-wide investigations and sought regulatory approvals. This included obtaining a Cultural Values report, archaeological assessment and authority, and resource consents for stormwater discharge and earthworks. Council also undertook various land surveys and ground testing, and from these developed Site Management Plans.

### **Regeneration Projects**

Design is complete for the Enabling Works and Beswick

Stormwater Management Area contract package, which includes the site clearances, bulk earthworks, drainage and roads and utilities removal in the Kaiapoi East Regeneration Area. Construction is planned to start in October 2018.

Development of the dog park and community BMX track was deferred until the Reserves Master Plan is completed.

Engagement with sports clubs (particularly rugby league and softball) has continued for the proposed new sports field development in Kaiapoi East. Preliminary design of the facility is now underway.

Other key activities included ongoing support for the development of the Kaiapoi Food Forest, removal and rebuild of the old Pines Beach Community Hall and reinstatement of the site and undertaking concept design for the dog park.

### **Wharf and Marine**

#### **Capital Projects**

- In the last year Council completed the final elements of the rebuild and reinstatement of the Kaiapoi wharf, including new roads, utility services, walkways and landscaping. Council also completed

final elements of the steps and decks on the true-right bank of the Kaiapoi River, outside the Ruataniwha Kaiapoi Civic Centre

- Construction is now underway on the next phase projects, including the Kaiapoi River Wall Upgrade project. Design and procurement is underway on the Riverview Terraces and Boardwalk, floating pontoons and dredging projects
- Design and consultation on the Murphy Park rowing base was completed.

**FUNDING IMPACT STATEMENT**  
**for the year ended 30 June 2018 for**  
**Earthquake Recovery & Regeneration**

	2017 Long Term Plan	2018 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	2,947	3,460	945
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	51	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>2,998</b>	<b>3,460</b>	<b>945</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	283	-	1,308
Finance costs	2,102	2,119	1,110
Internal charges and overheads applied	-	-	-
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>2,385</b>	<b>2,119</b>	<b>2,418</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>613</b>	<b>1,341</b>	<b>(1,473)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	5,559	-	5,364
Development and financial contributions	-	-	-
Increase (decrease) in debt	100	(143)	2,413
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	277
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>5,659</b>	<b>(143)</b>	<b>8,054</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	540
- to replace existing assets	11,672	788	12,379
Increase (decrease) in reserves	(5,400)	410	(6,337)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>6,272</b>	<b>1,198</b>	<b>6,581</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(613)</b>	<b>(1,341)</b>	<b>1,473</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

## ***Council Controlled Organisations (CCOs)***

TE KŌHAKA O TŪHAITARA TRUST

ENTERPRISE NORTH CANTERBURY

TRANSWASTE CANTERBURY LTD

# Council Controlled Organisations (CCOs)



*Delivering services and managing facilities on Council's behalf.*

## **Te Kōhaka o Tūhaitara Trust**

The objective of the Trust is the management and administration of 550 hectares of coastal reserve land in accordance with the terms of the Trust deed.

The Trust gives effect to a formal partnership between the Council and Te Rūnanga o Ngāi Tahu and each partner appoints half of the trustees.

The Trust was formed in response to negotiations between the Crown and Ngāi Tahu over the coastal reserve land. The Trust's control of the land is subject to *The Reserves Act 1977*.

The Trust's Vision is "To create a coastal reserve which is founded on and expresses strong ecological, conservation and cultural values and provides opportunity for compatible recreation and education activities for all people of New Zealand and to uphold the mana of Ngāi Tahu Whānui by protecting and enhancing the mahinga kai values of Tūtaepatu lagoon".

## **Enterprise North Canterbury**

Enterprise North Canterbury is a not for profit trust which provides promotion and economic development services for the North Canterbury region on behalf of Waimakariri and Hurunui District Councils. Its activities are focused on developing existing businesses and promoting new businesses within the region. The Trust also promotes the region as a visitor destination.

The Mayors of the two councils are trustees and the two Chief Executive Officers are advisory trustees. Other trustees are appointed jointly by the Hurunui and Waimakariri District Councils.

## **Transwaste Canterbury Limited**

Transwaste Canterbury Limited operates a regional landfill at Kate Valley and associated transport services in a joint venture with Canterbury Waste Services.

The Waimakariri District Council is one of the councils in the Canterbury region that between them own 50% of the shares in Transwaste Canterbury Limited.

The other Councils are Christchurch City Council, Ashburton District Council, Selwyn District Council and the Hurunui District Council. The Council shareholders appoint representatives to a joint committee that in turn appoints four of the eight directors.

## COUNCIL CONTROLLED ORGANISATIONS (CCOS)

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULT 2016/17	RESULT 2017/18
<b>TE KŌHAKA O TŪHAITARA TRUST</b>					
There are areas of significant indigenous vegetation and habitats for indigenous fauna.  Heritage buildings and sites are protected and the cultural heritage link with our past is preserved.	Completing the staged restoration of Tūhaitara Coastal Park to restore its mauri and mahinga kai values.	Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.  Maintaining functional trails per year to provide walking, cycling and horse riding recreational experiences.  Develop and implement environmental education modules through engaging learning institutions.	2 per year.  At least 15 kilometres.  At least 5 institutions engaged.	<b>Achieved</b> The Trust has met their target of establishing two biota nodes this financial year.  At least 15.5km of walking, cycling and bridle trails within the park for recreation purposes is provided and maintained. Additional trails have been established as part of recent forestry work.  The Trust has continued to develop educational modules and included water testing.	<b>Achieved</b> The Trust has exceeded their target and established four biota nodes this financial year.  Over 21km of walking, cycling and bridle trails within the park for recreation purposes is provided and maintained.  This included the addition of the Pegasus Town wetlands and Kaitiritiri Ridge.  The Trust continued to strengthen relationships with the University of Canterbury and has connected with the University of Hawaii and Ngāi Tahu Research Centre. Education programs continue with our regular schools.
<b>ENTERPRISE NORTH CANTERBURY</b>					
There is a safe environment for all.  The centres of our main towns are safe, convenient and attractive places to visit and do business.	Retaining and supporting existing small to medium businesses.	Number of businesses assessed for training and coaching needs.	A minimum of 55 capability assessments.	<b>Achieved</b> This year a total of 93 capability assessments were undertaken by ENC with a total of \$101,593 NZTE Fund vouchers issued.	<b>Achieved</b> 139 full assessments done, 111 of which registered with NZTE making them eligible for training and coaching subsidies.

COUNCIL CONTROLLED ORGANISATIONS (CCOS)					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULT 2016/17	RESULT 2017/18
		Assessment by New Zealand Trade and Enterprise of ENC services through annual customer survey.	A minimum of 80% customer satisfaction from NZT&E survey.	<b>Achieved</b> 89% satisfaction. ENC continue to achieve great results with respect to NZTE and support Callaghan well in the region.	<b>Not Achieved</b> 62.5%
		Business seminars and workshops delivered.	12 annually.	<b>Not achieved</b> This year there were a total of 10 courses made up of 32 half day workshops with 88 attendees and/or business owners.	<b>Achieved</b> 21 courses and seminars held over 52 half days to 189 participants.
TRANSWASTE CANTERBURY LIMITED					
<p>There is a safe environment for all.</p> <p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>Waste recycling and re-use of solid waste is encouraged and residues are managed so that they minimise harm to the environment.</p> <p>Waste collection services are provided to a high standard.</p>	No proven breaches of the <i>Resource Management Act 1991</i> .	Compliance with all consent conditions.	100%	<b>Achieved</b> No known breaches of consent conditions.	<b>Not Achieved</b> 99.02% of conditions were met. Environment Canterbury advised that there was one minor breach with no action required.
	Reliability of access to the Kate Valley landfill.	Percentage of landfill available to waste transporters during normal annual transport access hours.	99%	<b>Achieved</b> 100%	<b>Achieved</b> 100%

# ***Financial Management***

## **FINANCIAL STATEMENTS**

- Consolidated Statement of Financial Performance
- Consolidated Statement of Other Comprehensive Revenue and Expense
- Consolidated Statement of Changes in Net Assets / Equity
- Consolidated Financial Position
- Consolidated Statement of Cash Flows

## **FUNDING IMPACT STATEMENT FOR WHOLE OF COUNCIL**

## **ACCOUNTING POLICIES**

## **FINANCIAL BENCHMARKING**

## **NOTES TO THE FINANCIAL STATEMENTS**

- Rates
- Subsidies and grants
- Other revenue
- Other Gains
- Non Significant Activities (Corporate Services)
- Expenditure
- Severance Payments
- Income Tax
- Cash and Cash Equivalents
- Other Financial Assets
- Trade and Other Receivables
- Non-current Assets Held For Sale
- Forestry Assets

- Investments in Associates
- Derivative Financial Instruments
- Investment Property
- Property, Plant and Equipment
- Infrastructural Assets
- Intangible
- Impairment
- Trade and Other Payables
- Employee Benefit Liabilities
- Development and Other Contributions
- Borrowings
- Equity
- Statement of Special and Separate Funds
- Statement of Cash Flow Reconciliation
- Financial Instruments
- Commitments and Contingencies
- Remuneration
- Related Parties
- Landfill Sites and Aftercare Provision
- Capital Management
- Events After Balance Date
- Explanation of Major Variances Against Budget
- Prior Year Error Correction

## **COST OF ACTIVITY STATEMENTS**

## **OTHER DISCLOSURES**



# ***Financial Statements***

- Consolidated Statement of Financial Performance for the year ended 30 June 2018
- Consolidated Statement of Other Comprehensive Revenue and Expense for the year ended 30 June 2018
- Consolidated Statement of Changes in Net Assets / Equity for the year ended 30 June 2018
- Consolidated Financial Position as at 30 June 2018
- Consolidated Statement of Cash Flows for the year ended 30 June 2018

## CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

### for the year ended 30 June 2018

	Note	Group 2018 Actual	Parent 2018 Actual	Parent 2018 Budget	Group 2017 Actual	Parent 2017 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>						
Rates	1	55,664	55,664	55,501	53,037	53,037
Interest		491	491	596	282	282
Subsidies and grants	2	7,754	7,754	7,211	6,389	6,389
Other revenue	3	18,686	18,686	17,281	19,289	19,289
Development and other Contributions	20	9,298	9,298	8,849	15,282	15,282
Earthquake Recoveries - Government		5,364	5,364	6,762	1,747	1,747
Vested Assets		20,834	20,834	10,676	14,323	14,323
<b>TOTAL REVENUE EXCLUDING GAINS</b>		<b>118,091</b>	<b>118,091</b>	<b>106,876</b>	<b>110,349</b>	<b>110,349</b>
<b>Operating expenses by activity</b>						
Governance		2,245	2,245	2,456	2,094	2,094
District Development		6,205	6,205	5,714	4,914	4,914
Roads and Footpaths		19,558	19,558	17,036	16,996	16,996
Water Supply		7,961	7,961	7,048	7,729	7,729
Sewerage and the Treatment and Disposal of Sewage		12,541	12,541	10,134	9,102	9,102
Stormwater Drainage		3,907	3,907	4,043	4,356	4,356
Solid Waste		7,067	7,067	7,479	6,577	6,577
Libraries and Museums		4,312	4,312	5,025	4,202	4,202
Recreation		17,458	17,458	16,758	15,906	15,906
Community Protection		7,426	7,426	7,064	7,074	7,074
Community Development		1,872	1,872	1,850	1,794	1,794
Property Management		1,800	1,800	835	846	846
Earthquake Recovery		2,561	2,561	1,106	1,529	1,529
Non Significant Activities	5	3,630	3,630	1,310	2,396	2,396
<b>TOTAL EXPENSES</b>	6	<b>98,543</b>	<b>98,543</b>	<b>87,858</b>	<b>85,515</b>	<b>85,515</b>
<b>OPERATING SURPLUS / (DEFICIT) BEFORE GAINS</b>		<b>19,548</b>	<b>19,548</b>	<b>19,018</b>	<b>24,834</b>	<b>24,834</b>
Other gains	4	913	913	-	3,654	3,654
<b>OPERATING SURPLUS / (DEFICIT) AFTER GAINS</b>		<b>20,461</b>	<b>20,461</b>	<b>19,018</b>	<b>28,488</b>	<b>28,488</b>
Plus Share of Associates	14	674	-	-	(102)	-
<b>NET SURPLUS / (DEFICIT) BEFORE TAXATION</b>		<b>21,135</b>	<b>20,461</b>	<b>19,018</b>	<b>28,386</b>	<b>28,488</b>
Less Taxation expense	8	-	-	(180)	(349)	(349)
<b>NET SURPLUS / (DEFICIT)</b>		<b>21,135</b>	<b>20,461</b>	<b>18,838</b>	<b>28,037</b>	<b>28,139</b>
<b>Total operating expenditure includes</b>						
Interest	6	4,716	4,716	6,220	4,138	4,138

The accompanying accounting policies and notes form part of these financial statements.

## CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE REVENUE AND EXPENSE for the year ended 30 June 2018

	Note	Group 2018 Actual	Parent 2018 Actual	Parent 2018 Budget	Group 2017 Actual	Parent 2017 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>NET SURPLUS / (DEFICIT)</b>		<b>21,135</b>	<b>20,461</b>	<b>18,838</b>	<b>28,037</b>	<b>28,139</b>
<i>Other comprehensive revenue and expense</i>						
Gain/(Loss) on asset revaluation	22a	41,132	41,132	14,087	94,228	94,228
Increase/(decrease) in asset revaluation reserve due to Impairment & impairment reversal	22a	-	-	-	8,451	8,451
Financial assets at fair value through other comprehensive revenue and expense	22a	(196)	(196)	-	1,232	1,232
<b>TOTAL OTHER COMPREHENSIVE REVENUE AND EXPENSE</b>		<b>40,936</b>	<b>40,936</b>	<b>14,087</b>	<b>103,911</b>	<b>103,911</b>
<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE</b>		<b>62,071</b>	<b>61,397</b>	<b>32,925</b>	<b>131,948</b>	<b>132,050</b>

## CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS / EQUITY for the year ended 30 June 2018

	Note	Group 2018 Actual	Parent 2018 Actual	Parent 2018 Budget	Group 2017 Actual	Parent 2017 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>EQUITY AT BEGINNING OF THE YEAR</b>		<b>1,561,650</b>	<b>1,558,917</b>	<b>1,451,683</b>	<b>1,425,094</b>	<b>1,422,259</b>
Prior period adjustment	32	-	-	-	4,608	4,608
<b>OPENING BALANCE RESTATED FOR PRIOR PERIOD ADJUSTMENT</b>		<b>1,561,650</b>	<b>1,558,917</b>	<b>1,451,683</b>	<b>1,429,702</b>	<b>1,426,867</b>
Net Surplus / (Deficit) for the year		21,135	20,461	18,838	28,037	28,139
Other comprehensive revenue and expense		40,936	40,936	14,087	103,911	103,911
<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR</b>		<b>62,071</b>	<b>61,397</b>	<b>32,925</b>	<b>131,948</b>	<b>132,050</b>
<b>EQUITY AT END OF THE YEAR</b>		<b>1,623,721</b>	<b>1,620,314</b>	<b>1,484,608</b>	<b>1,561,650</b>	<b>1,558,917</b>

The accompanying accounting policies and notes form part of these financial statements.

## CONSOLIDATED FINANCIAL POSITION

### as at 30 June 2018

	Note	Group 2018 Actual	Parent 2018 Actual	Parent 2018 Budget	Group 2017 Actual	Parent 2017 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current Assets</b>						
Cash and cash equivalents	9	19,330	19,330	10,329	16,143	16,143
Short term investments		319	319	-	253	253
Inventories		210	210	283	317	317
Trade and other receivables	11	15,448	15,448	9,640	14,370	14,370
Non-current assets held for sale	12	202	202	-	807	807
<b>TOTAL CURRENT ASSETS</b>		<b>35,509</b>	<b>35,509</b>	<b>20,252</b>	<b>31,890</b>	<b>31,890</b>
<b>Non Current Assets</b>						
Other financial assets	10	3,965	3,965	3,870	3,841	3,841
Forestry assets	13	3,459	3,459	2,188	2,612	2,612
Investments in associates	14	3,406	-	-	2,732	-
Derivative financial instruments	15	-	-	-	108	108
Investment properties	16	2,468	2,468	2,910	2,691	2,691
Property, plant and equipment	17a	68,086	68,086	72,206	68,175	68,175
Infrastructural assets	17b	1,664,322	1,664,322	1,556,075	1,574,349	1,574,349
Intangible assets	17c	861	861	919	1,111	1,111
<b>TOTAL NON CURRENT ASSETS</b>		<b>1,746,567</b>	<b>1,743,161</b>	<b>1,638,167</b>	<b>1,655,619</b>	<b>1,652,887</b>
<b>TOTAL ASSETS</b>		<b>1,782,075</b>	<b>1,778,669</b>	<b>1,658,419</b>	<b>1,687,509</b>	<b>1,684,777</b>
<b>Current Liabilities</b>						
Trade and other payables	18	18,319	18,319	14,918	18,211	18,211
Employee benefit liabilities	19	3,239	3,239	2,805	2,863	2,863
Development contributions	20	1,316	1,316	951	1,036	1,036
Derivative financial instruments	15	239	239	-	-	-
Current portion of borrowings	21	25,055	25,055	5,000	10,055	10,055
<b>TOTAL CURRENT LIABILITIES</b>		<b>48,169</b>	<b>48,169</b>	<b>23,674</b>	<b>32,165</b>	<b>32,165</b>
<b>Non Current Liabilities</b>						
Derivative financial instruments	15	5,088	5,088	6,345	3,542	3,542
Borrowings	21	105,098	105,098	143,793	90,153	90,153
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>110,186</b>	<b>110,186</b>	<b>150,138</b>	<b>93,695</b>	<b>93,695</b>
<b>TOTAL LIABILITIES</b>		<b>158,335</b>	<b>158,335</b>	<b>173,811</b>	<b>125,860</b>	<b>125,860</b>
<b>NET ASSETS</b>		<b>1,623,721</b>	<b>1,620,314</b>	<b>1,484,608</b>	<b>1,561,650</b>	<b>1,558,917</b>
<b>Ratepayers Equity</b>						
Accumulated general equity	22a	833,866	830,917	784,856	811,871	809,596
Other reserves	22a	6,701	6,701	5,385	6,771	6,771
Revaluation reserve	22a	783,155	782,696	694,367	743,009	742,550
<b>TOTAL RATEPAYERS' EQUITY</b>		<b>1,623,721</b>	<b>1,620,314</b>	<b>1,484,608</b>	<b>1,561,650</b>	<b>1,558,917</b>

The accompanying accounting policies and notes form part of these financial statements.

## CONSOLIDATED STATEMENT OF CASH FLOWS

### for the year ended 30 June 2018

	Note	Group 2018 Actual	Parent 2018 Actual	Parent 2018 Budget	Group 2017 Actual	Parent 2017 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash Flows From Operating Activities</b>						
<b>Cash was provided from:</b>						
Receipts from ratepayers		55,634	55,634	55,013	53,041	53,041
Receipts from subsidies (excluding earthquake subsidies)		7,067	7,067	7,211	6,487	6,487
Earthquake related receipts		2,890	2,890	6,762	1,795	1,795
Receipts from other revenue		17,856	17,856	17,481	18,675	18,675
Development and other contributions		11,435	11,435	8,849	11,442	11,442
Interest received		352	352	596	267	267
Dividends received		710	710	600	1,251	1,251
Receipt of Canterbury Regional Council Rates		8,645	8,645	8,480	8,458	8,458
Net Goods and Services Tax		-	-	-	590	590
		<b>104,589</b>	<b>104,589</b>	<b>104,992</b>	<b>102,006</b>	<b>102,006</b>
<b>Cash was disbursed to:</b>						
Payments to suppliers		(39,926)	(39,926)	(40,140)	(35,648)	(35,648)
Payments to employees		(23,537)	(23,537)	(22,945)	(22,509)	(22,509)
Payments to Canterbury Regional Council		(8,560)	(8,560)	(8,480)	(8,442)	(8,442)
Income tax paid		-	-	(180)	(349)	(349)
Interest paid		(4,632)	(4,632)	(6,220)	(4,145)	(4,145)
Net Goods and Services Tax		(424)	(424)	-	-	-
		<b>(77,079)</b>	<b>(77,079)</b>	<b>(77,965)</b>	<b>(71,093)</b>	<b>(71,093)</b>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	23	<b>27,510</b>	<b>27,510</b>	<b>27,027</b>	<b>30,913</b>	<b>30,913</b>
<b>Cash Flows From Investing Activities</b>						
<b>Cash was provided from:</b>						
Proceeds from sale of property, plant and equipment		1,958	1,958	178	370	370
Proceeds from Community loans repaid and Investments returned		65	65	-	400	400
		<b>2,023</b>	<b>2,023</b>	<b>178</b>	<b>770</b>	<b>770</b>
<b>Cash was disbursed to:</b>						
Purchase of Non Current Assets		(55,960)	(55,960)	(75,552)	(42,002)	(42,002)
Acquisition of investments		(386)	(386)	-	(160)	(160)
		<b>(56,346)</b>	<b>(56,346)</b>	<b>(75,552)</b>	<b>(42,162)</b>	<b>(42,162)</b>
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>(54,323)</b>	<b>(54,323)</b>	<b>(75,374)</b>	<b>(41,392)</b>	<b>(41,392)</b>

The accompanying accounting policies and notes form part of these financial statements.

**CONSOLIDATED STATEMENT OF CASH FLOWS (cont'd)**  
**for the year ended 30 June 2018**

	Note	Group 2018 Actual	Parent 2018 Actual	Parent 2018 Budget	Group 2017 Actual	Parent 2017 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash Flows From Financing Activities</b>						
<b>Cash was provided from:</b>						
Proceeds from borrowings		50,000	50,000	53,305	30,000	30,000
		<b>50,000</b>	<b>50,000</b>	<b>53,305</b>	<b>30,000</b>	<b>30,000</b>
<b>Cash was applied to:</b>						
Repayment of borrowings		(20,000)	(20,000)	(4,512)	(25,000)	(25,000)
		<b>(20,000)</b>	<b>(20,000)</b>	<b>(4,512)</b>	<b>(25,000)</b>	<b>(25,000)</b>
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>30,000</b>	<b>30,000</b>	<b>48,793</b>	<b>5,000</b>	<b>5,000</b>
Net Increase (Decrease) in Cash Held		3,187	3,187	446	(5,479)	(5,479)
Add Opening Bank Brought Forward		16,143	16,143	9,883	21,622	21,622
<b>ENDING CASH</b>		<b>19,330</b>	<b>19,330</b>	<b>10,329</b>	<b>16,143</b>	<b>16,143</b>

The accompanying accounting policies and notes form part of these financial statements.

# ***Funding Impact Statement for Whole of Council***

# ***Funding Impact Statement***

## **FOR WHOLE OF COUNCIL**

### ***Funding impact statement***

The funding impact statement is required under the *Local Government Act 2002* Schedule 10 and conforms to the *Local Government (Financial Reporting) Regulations 2011*. General accepted accounting practice does not apply to the preparation of the funding impact statement as stated in s111(2) of the *Local Government Act*.

## FUNDING IMPACT STATEMENT for the year ended 30 June 2018 Whole of Council

	2017 Annual Plan	2017 Annual Report	2018 Annual Plan	2018 Actual
	\$'000	\$'000	\$'000	\$'000
<b>Source of operating funding</b>				
General Rates, uniform annual general charges, rates penalties	33,087	33,967	34,719	35,007
Targeted Rates	19,445	19,808	20,782	21,379
Subsidies and grants for operating purposes	2,708	2,966	2,799	2,991
Fees and charges	15,333	16,638	15,858	16,582
Interest and dividends from investments	889	1,533	1,196	1,201
Local authorities fuel tax, fines, infringement fees and other receipts	1,084	941	822	952
<b>TOTAL OPERATING FUNDING</b>	<b>72,546</b>	<b>75,853</b>	<b>76,176</b>	<b>78,112</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	56,802	59,127	60,711	66,276
Finance costs	6,600	4,139	6,220	4,716
Other operating funding applications	-	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>63,402</b>	<b>63,266</b>	<b>66,931</b>	<b>70,992</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>9,144</b>	<b>12,587</b>	<b>9,245</b>	<b>7,120</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	6,359	5,170	11,174	10,127
Development and financial contributions	9,899	15,282	8,849	9,298
Increase (decrease) in debt	30,000	5,000	48,793	30,000
Gross proceeds from sale of assets	174	370	178	1,958
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>46,432</b>	<b>25,822</b>	<b>68,994</b>	<b>51,383</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	26,593	29,387	52,816	42,666
- to improve the level of service	20,547	14,518	16,318	12,487
- to replace existing assets	28,258	17,184	38,562	25,437
Increase (decrease) in reserves	(20,302)	(22,374)	(30,238)	(22,342)
Increase (decrease) in investments	480	(305)	781	255
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>55,576</b>	<b>38,410</b>	<b>78,239</b>	<b>58,503</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(9,144)</b>	<b>(12,587)</b>	<b>(9,245)</b>	<b>(7,120)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## FUNDING IMPACT STATEMENT for the year ended 30 June 2018 Whole of Council

	2017 Annual Plan	2017 Annual Report	2018 Annual Plan	2018 Actual
	\$'000	\$'000	\$'000	\$'000
<b>Reconciliation between Statement of Financial Performance and Funding Impact Statement</b>				
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING PER FUNDING IMPACT STATEMENT</b>		<b>12,587</b>	<b>9,245</b>	<b>7,120</b>
Subsidies and grants for capital expenditure		5,170	11,174	10,127
Development and financial contributions		15,282	8,849	9,298
Vested assets		14,323	10,676	20,834
Gain on sale		173	-	8
Depreciation		(20,183)	(20,928)	(23,150)
Fair Value movement on assets/liabilities - non monetary		3,387	-	(1,011)
Assets written off/Loss on sale		(2,528)	-	(2,765)
Internal Surplus by Water Unit and Project Delivery Unit		277	-	-
<b>NET SURPLUS/(DEFICIT) BEFORE TAXATION</b>		<b>28,488</b>	<b>19,018</b>	<b>20,461</b>



# ***Accounting Policies***

# Accounting Policies

## Statement of Accounting Policies

The Waimakariri District Council is a territorial local authority established under the *Local Government Act 2002* (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the *Local Government (Rating) Act 2002*.

The Waimakariri District Council (The Council) was formed on 1 November 1989 and constituted under the Local Government Reorganisation Order 1989.

The Council holds equity shares in the following of its associates, 50% equity share in Te Kōhaka o Tūhaitara Trust, 50% equity share in The Waimakariri District Libraries Trust, 50% in Enterprise North Canterbury and 33% equity share in The Waimakariri Arts Collection Trust.

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

The financial statements of The Council are for the year ended 30 June 2018. The financial statements were

authorised for issue by Council on 16 October 2018.

### Statement of Compliance and 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.

The financial statements of the Council and group have been prepared in accordance with the requirements of the *Local Government Act 2002*, which include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

In May 2013, the External Reporting Board issued a new suite of PBE accounting standards for application by public sector entities for reporting periods beginning on or after 1 July 2014. The Council has applied these standards in preparing the 30 June 2018 financial statements.

The financial statements have been prepared in accordance with Tier 1 PBE accounting standards.

### Presentation currency and rounding

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

### Standards issued and not yet effective that have been early adopted

#### Impairment of Revalued Assets

In April 2017, the XRB issued Impairment of Revalued Assets, which now scopes in revalued property, plant, and equipment into the impairment accounting standards. Previously, only property, plant, and equipment assets measured at cost were scoped into the impairment accounting standards.

The Council has early adopted this amendment in preparing its 30 June 2018 financial statements. The Council is required to assess at each reporting date whether there is any indication that an asset may be impaired. If any indication exists, the Council is required to assess the recoverable amount of that asset and recognise an impairment loss if the recoverable amount is less than the carrying amount. The Council can therefore impair a revalued asset without having to revalue the entire class of asset to which the asset belongs.

### Standards issued and not yet effective and not early adopted

Standards and amendments, issued but not yet

effective that have not been early adopted, and which are relevant to the Council and group are:

#### **Interests in other entities**

In January 2017, the XRB issued new standards for interests in other entities (PBE IPSAS 34 - 38). These new standards replace the existing standards for interests in other entities (PBE IPSAS 6 - 8). The new standards are effective for annual periods beginning on or after 1 January 2019, with early application permitted.

The Council plans to apply the new standards in preparing the 30 June 2020 financial statements. The Council and group has not yet assessed the effects of these new standards.

#### **Financial instruments**

In January 2017, the XRB issued PBE IFRS 9 *Financial Instruments*. PBE IFRS 9 replaces PBE IPSAS 29 *Financial Instruments: Recognition and Measurement*. PBE IFRS 9 is effective for annual periods beginning on or after 1 January 2021, with early application permitted. The main changes under PBE IFRS 9 are:

- New financial asset classification requirements for determining whether an asset is measured at fair value or amortised cost
- A new impairment model for financial assets based on expected losses, which may result in the earlier recognition of impairment losses
- Revised hedge accounting requirements to better reflect the management of risks.

The Council plans to apply this standard in preparing its 30 June 2022 financial statements. The Council and group has not yet assessed the effects of the new standard.

#### **Basis of Consolidation**

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue and expenses of entities in the group on a line-by-line basis. All intragroup balances, transactions, revenues and expenses are eliminated on consolidation.

#### **Subsidiaries**

The Council consolidates in the group financial statements all entities where the Council has the capacity to control their financing and operating policies to obtain benefits from the activities of the subsidiary. This power exists where the Council controls the majority voting power on the governing body, where such policies have been irreversibly predetermined by the Council or where the determination of such policies is unable to materially affect the level of potential ownership benefits that arise from the activities of the subsidiary.

The Council will recognise goodwill where there is an excess of the consideration transferred over the net identifiable assets acquired and liabilities assumed. This difference reflects the goodwill to be recognised by the Council. If the consideration transferred is lower than the net fair value of the Council's interest in the

identifiable assets acquired and liabilities assumed, the difference will be recognised immediately in the surplus or deficit.

The investment in subsidiaries is carried at cost in the Council's parent entity financial statements.

#### **Associate**

The Council's associate investments are accounted for in the group financial statements using the equity method. An associate is an entity over which the Council has significant influence and that is neither a subsidiary nor an interest in a joint venture. The investment in an associate is initially recognised at cost and the carrying amount in the group financial statements is increased or decreased to recognise the group's share of the surplus or deficit of the associate after the date of acquisition. Distributions received from an associate reduce the carrying amount of the investment in the group financial statements.

If the share of deficits of an associate equals or exceeds its interest in the associate, the group discontinues recognising its share of further deficits. After the group's interest is reduced to zero, additional deficits are provided for and a liability is recognised, only to the extent that the Council has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports surpluses, the group will resume

recognising its share of those surpluses only after its share of the surpluses equals the share of deficits not recognised.

Where the group transacts with an associate, surpluses or deficits are eliminated to the extent of the group's interest in the associate.

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

The investments in the associates are carried at cost in the Council's parent entity financial statements.

### **Third party transfer payment agencies**

The Council collects monies for many organisations. Where collections are processed through the Council accounts, any monies held are shown as liabilities in the accounts trade and payables.

### **Revenue**

Revenue is measured at fair value. The specific accounting policies for significant revenue items are explained below:

#### **Rates revenue**

The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter) and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers the effect of payment of rates by instalments is not sufficient

to require discounting of rates receivables and subsequent recognition of interest revenue

- Revenue arising from late payment penalties is recognised as revenue when rates become overdue
- Rates collected on behalf of the Environmental Canterbury Regional Council (ECan) are not recognised in the financial statements, as the Council is acting as an agent for ECan.

#### **Development and financial contributions**

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

#### **New Zealand Transport Agency roading subsidies**

The Council receives funding assistance from the New Zealand Transport Agency, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

#### **Other grants received**

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the

grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

#### **Building and resource consent revenue**

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

#### **Provision of commercially based services**

Revenue derived through the provision of services to third parties in a commercial manner is recognised in proportion to the stage of completion at balance date.

#### **Sales of goods and services**

Revenue from the sales of goods and services is recognised when a product or a service is sold to the customer.

#### **Infringement fees and fines**

Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when the infringement notice is issued. The Council recognises revenue at an amount based on the probability of collecting fines.

#### **Vested or donated physical assets**

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

### **Interest and dividends**

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

Dividends are recognised when the right to receive payment has been established. When dividends are declared from pre-acquisition surpluses, the dividend is deducted from the cost of the investment.

### **Insurance proceeds**

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

### **Expenditure**

The specific accounting policies for significant expenditure items are explained below.

### **Borrowing costs**

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

### **Grant expenditure**

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

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant. The Council's grants awarded have no substantive conditions attached.

### **Income tax**

Income tax expense includes components relating to both current tax and deferred tax.

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

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

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

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

Deferred tax is not recognised if the temporary

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

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

### **Finance leases**

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

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

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

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

**Operating leases**

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

Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

**Balance Sheet items**

The specific accounting policies for significant balance sheet items are explained below:

**Cash and cash equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

**Trade and other receivables**

Trade receivables, which generally have 30-90 day terms, are recognised and carried at original invoice amount less an allowance for any uncollectable amounts.

An estimate for doubtful debts is made when collection of the full amount is no longer probable. Bad debts are written off when identified.

**Financial assets**

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value

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

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

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

- fair value through surplus or deficit
- loans and receivables
- held-to-maturity investments and
- fair value through other comprehensive revenue and expense.

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

**Financial assets at fair value through surplus or deficit**

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

unless they are designated into a hedge accounting relationship for which hedge accounting is applied.

Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified as a current asset.

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

**Loans and receivables**

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

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

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

### ***Held-to-maturity investments***

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

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

### ***Fair value through other comprehensive revenue and expense***

Financial assets at fair value through other comprehensive revenue and expense are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of, or realise, the investment within 12 months of balance date. The Council and group includes in this category

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

These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the surplus or deficit.

On derecognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

### ***Impairment of financial assets***

Financial assets are assessed for evidence of impairment at each balance date. Impairment losses are recognised in the surplus or deficit.

### ***Loans and receivables and held-to-maturity investments***

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

### ***Financial assets at fair value through other comprehensive revenue and expense***

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

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

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

Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit.

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

### ***Inventories***

Inventories held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at cost (using the

FIFO method), adjusted, when applicable, for any loss of service potential.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

Inventories held for use in the provision of goods and services on a commercial basis are valued at the lower of cost (using the FIFO method) and net realisable value.

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

#### **Non-current assets held for sale**

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

Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

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

### **Property, plant and equipment**

#### **Property, plant and equipment consist of:**

Operational assets – These include land and buildings, library books, plant and equipment and motor vehicles owned by the Council.

Infrastructural assets – Infrastructure assets are the fixed utility systems owned by The Council. Each class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations.

Land (operational and infrastructural) is measured at fair value. Buildings (operational and infrastructural) and infrastructural assets (except land under roads) are measured at fair value less accumulated depreciation and impairment losses. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

#### **Additions**

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

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

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an

asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

#### **Disposals**

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported 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 accumulated funds.

#### **Subsequent costs**

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

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

#### **Revaluation**

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

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially

from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

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

The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class-of-asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses 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 recognised in other comprehensive revenue and expense.

### Depreciation

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

Operational Assets		
Land	Not Depreciated	
<b>Buildings:</b>		
Structure	55 – 100 years	(1% - 1.82%)
Roof	40 years	(2.50%)
Panels & Fitout	15 years	(6.67%)
Ventilation & Heating	20 years	(5.00%)

<b>Plant and Machinery</b>	4 – 15 years	(6.67% – 25%)
<b>Computer Equipment</b>	4 years	(25%)
<b>Office Equipment</b>	10 years	(10%)
<b>Furniture and Fittings</b>	5 – 10 years	(10% – 20%)
<b>Vehicles</b>	5 – 8 years	(12.5% – 20%)
<b>Library Books</b>	3 – 10 years	(10% – 33.3%)
<b>Infrastructure Assets</b>		
<b>Roads:</b>		
Formation	Not depreciated	
Top surface	1 - 25 years	(4% - 100%)
Pavement	40 - 100 years	(1% - 2.5%)
Footpaths	20 - 50 years	(2% - 5%)
Streetlights	25-60 years	(1.67% - 4%)
Bridges	40 – 150 years	(0.67% - 2.5%)
<b>Water Reticulation:</b>		
Pipes	35 – 100 years	(1% - 2.86%)
Valves, hydrants	75 years	(1.33%)
Pump stations	20 – 100 years	(1% - 5%)
Tanks	60 – 80 years	(1.25% - 1.67%)
<b>Sewerage systems:</b>		
Pipes	35 – 100 years	(1% - 2.86%)
Manholes	60 – 75 years	(1.33% - 1.67%)
Treatment plant	30 – 80 years	(1.25% - 3.33%)
Pump stations	20 – 100 years	(1% - 5%)
<b>Drainage systems:</b>		
Pipes	25 – 50 years	(2% - 4%)
Manholes, cesspits	50 years	(2%)
Pump stations	25 – 50 years	(2% - 4%)

### Intangible assets

#### Software acquisition and development

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

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include

the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised in the surplus or deficit when incurred. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs associated with development and maintenance of the Council's website are recognised as an expense when incurred.

#### Amortisation

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

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

Computer software	5 to 10 years	10% to 20%
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#### Impairment of property, plant and equipment and intangible assets.

Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use are not subject to amortisation and are tested annually for impairment.

Property, plant and equipment and intangible assets subsequently measured at cost that have a finite useful

life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For non cash-generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as 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.

#### **Investment property**

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Investment property is measured initially at its cost, including transaction costs. After initial recognition, all investment property is measured at fair value at each reporting date.

The values of the assets have been considered on a Fair Value basis under a highest and best use scenario.

Fair Value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

#### **Forestry**

Standing forestry assets are independently revalued annually at fair value less estimated costs to sell for one growth cycle. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions.

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

Forestry maintenance costs are recognised in the surplus or deficit when incurred.

#### **Employee benefits**

##### **Short term benefits**

Employee benefits that the Council expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance

date, annual leave earned to, but not yet taken at balance date, long service entitlements expected to be settled within 12 months and sick leave.

Liabilities for accumulating short-term compensated absences (such as sick leave) are measured as the amount of unused entitlement accumulated at the balance sheet date that the entity anticipates employees will use in future periods in excess of the days that they will be entitled to in each of those periods.

The Council recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

#### **Long term benefits**

Long term entitlements such as long service leave entitlements that are payable beyond 12 months, are calculated on an actuarial basis. The calculation is based on likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information.

#### **Defined contribution schemes**

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the surplus or deficit.

#### **Provisions**

A provision is recognised in the balance sheet when the Council has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits, the amount of which

can be reliably estimated, will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax discount rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

### **Borrowings**

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

### **Financial guarantee contracts**

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

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, the fair value of the liability is initially measured using a valuation technique, such as considering the credit enhancement arising from the guarantee or the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. If the fair value of a guarantee cannot be reliably determined, a liability is only recognised when it is probable there will be an outflow under the guarantee. The portion of the guarantee that remains unrecognised,

prior to discounting to fair value, is disclosed as a contingent liability.

Financial guarantees are subsequently measured at the higher of

- the estimated amount determined if it is probable there will be an outflow to settle the guarantee and
- the amount initially recognised less, when appropriate, cumulative amortisation as revenue.

### **Equity**

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

- accumulated funds
- Special reserves and other reserves
- fair value through other comprehensive revenue and expense reserve and
- asset revaluation reserve.

### **Special reserves and other reserves**

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

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

purposes or when certain specified conditions are met.

The Council created reserves are reserves established by the 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.

Fair value through other comprehensive revenue and expense reserve.

This reserve comprises the cumulative net change in the fair value of assets classified as fair value through other comprehensive revenue and expense.

### **Asset revaluation reserve**

This reserve relates to the revaluation of property, plant and equipment to fair value.

### **Goods and Services Tax (GST)**

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **Statement of Cash flows**

Cash comprises cash balances on hand, held in bank accounts, demand deposits and bank overdrafts. Cash equivalents are the short term (90 days or less), highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, in which the Council invests as part of its day to day cash management.

Operating activities include cash received from all revenue sources of the Council and record the cash payments made for the supply of goods and services. Agency transactions (for example, the collection of Regional Council rates) are recognised as receipts and payments in the Statement of Cash flows, given that they flow through the Council's main bank account.

Investing activities are those activities relating to the acquisition and disposal of non-current assets, which are of long term assets and other investments not included in cash equivalents.

Financial activities comprise activities that result in changes in the size and composition of the contributed equity and borrowings of the Council.

### **Cost allocation**

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

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs

that cannot be identified in an economically feasible manner with a specific significant activity.

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

### **Budget figures**

The budget figures are those approved by the Council at the beginning of the year in the Annual Plan or Long Term Plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Council for the preparation of the financial statements.

### **Critical accounting estimates and assumptions**

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

### **Property, plant and equipment**

Note 17 provides information about the estimates and assumptions applied in determining the fair value of operational and infrastructural assets.

### **Landfill sites and aftercare provision**

The Council previously operated refuse landfill sites within the Waimakariri District, which are all now closed.

The Council has been investigating the extent of landfill post-closure costs and to date preliminary risk analysis has not identified any significant additional costs.

The Council minimises its risk associated with any potential post closure costs by complying with its responsibilities in terms of the resource consents and has been actively monitoring sites within the operational programme. Investigations are ongoing and if any costs are identified, these costs will be provided for at that time.

### **Critical judgements in applying the Council's accounting policies**

Management has exercised the following critical judgements in applying the Council's accounting policies for the period ended 30 June 2018:

### **Classification of property**

The Council owns a number of properties which are maintained primarily to provide housing for the elderly, affordable community housing and for the provision of future reserves. The receipt of market-based rental from these properties is incidental to holding these properties. These properties are held for service delivery objectives as part of the Council's Community Development activity. These properties are accounted for as property, plant and equipment.

The Council purchases property as part of its infrastructure development. As a consequence

to these purchases, sometimes surplus land may become available. Given the uncertainty over the area required and until the determination of Council services is known, the land is classified as property, plant and equipment.

#### *Changes in accounting policies*

Accounting policies have been changed to incorporate all necessary changes as required by the new Public Benefit Entity (PBE) Standards. No changes to recognition/measurement were required.

# Financial Benchmarking

## Annual Report disclosure statement for year ending 30 June 2018

### What is the purpose of this statement?

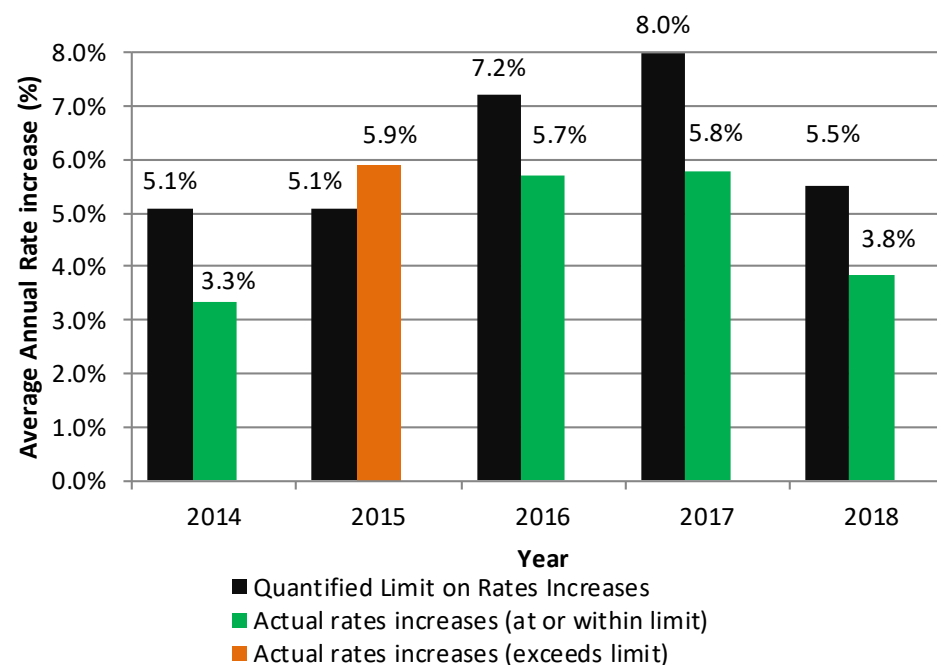
The purpose of this statement is to disclose the Council's financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

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

### Rates (increases) affordability

The following graph compares the Council's actual rates increases with a quantified limit on rates increases included in the financial strategy included in the Council's Long Term Plan. The quantified limit is the average rates increase per property and the limit for each year shown is sourced from the 2012-2022 and 2015-2025 Long Term Plans.

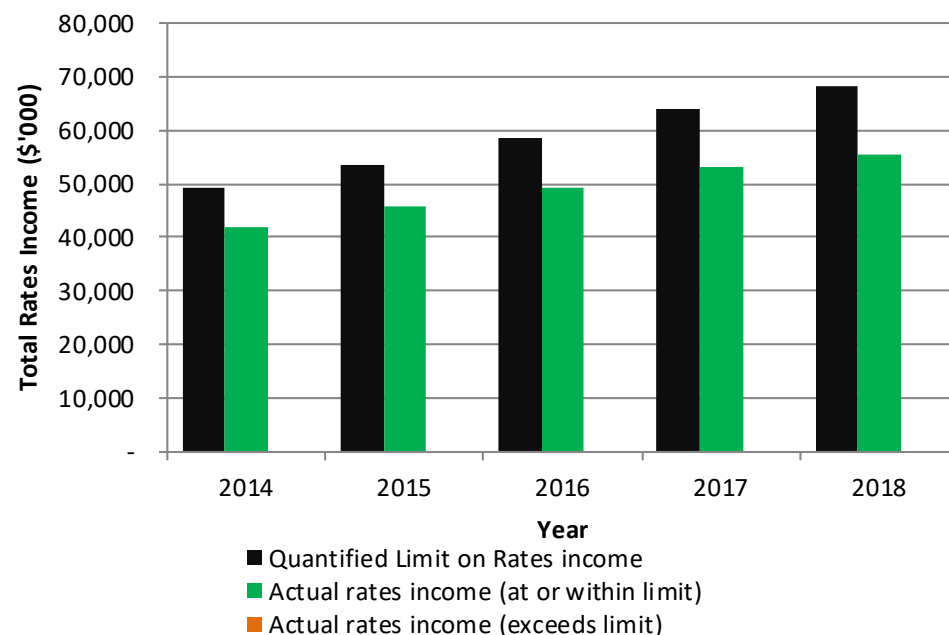
The average increase was more than budgeted in 2015 as the actual rating units were less than what was forecasted.



### Rates (income) affordability

The following graph compares the Council's actual rates income with a quantified limit on rates contained in the financial strategy included in the Council's Long-Term Plan. The quantified limit is the total rates income for the Council and the limit for each year shown is sourced from the 2012-2022 and 2015-2025 Long Term Plans.

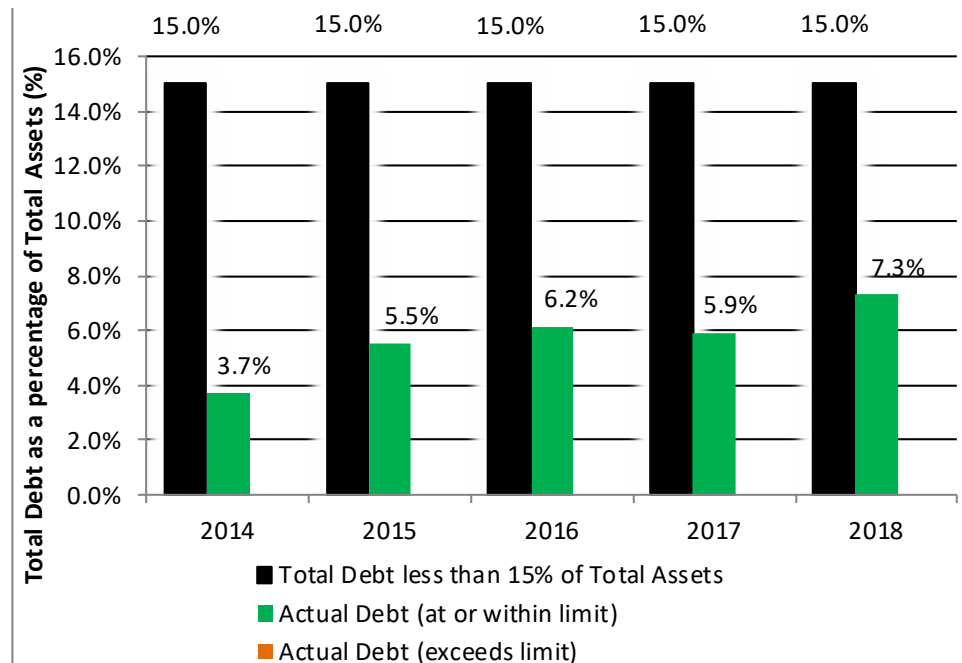
The total rates income in the graph below excludes GST.



### Debt affordability benchmark

The Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing. The following graph compares the Council's actual borrowing with a quantified limit on borrowing stated in the financial strategy included in the Council's Long Term Plan.

The quantified limit for the following graph is total debt as a percentage of total assets will not exceed 15%. The limit shown was sourced from the 2012-2022 and 2015-2025 Long Term Plans.



### Balanced budget benchmark

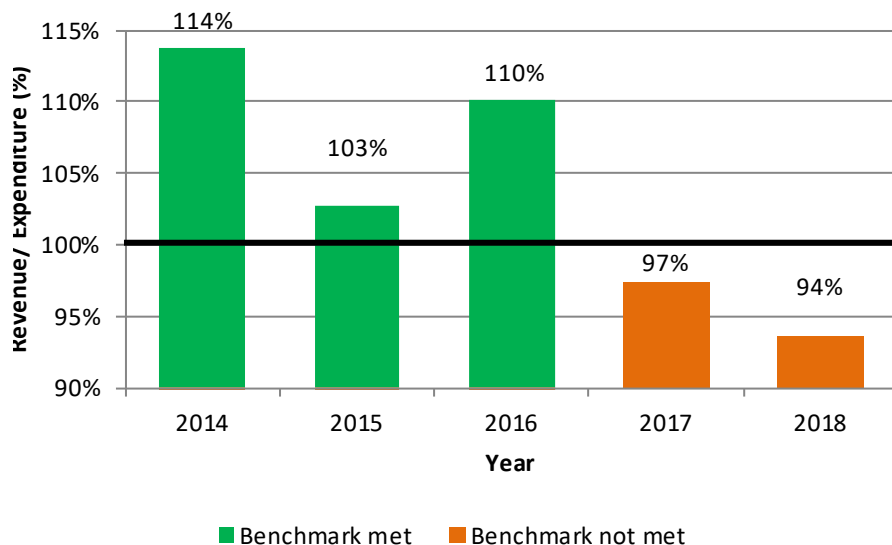
The following graph displays the Council's revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of operating expenses (excluding losses on derivative financial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

The Council meets this benchmark if its revenue equals or is greater than its operating expenses.

Council's revenue exceeded its operating expenses in 2014 and 2016 by over 10% mainly due to insurance recoveries for earthquake works.

Council's operating expenses exceeded its revenue in 2017. Council considered rate affordability by smoothing the rates increase caused by the earthquake events to outer years. Also depreciation is not fully funded due to the depreciation fund able to be invested at a higher rate than inflation over the useful life of assets.

Council's operating expenses exceeded its revenue in 2018 due to costs expensed from capital projects which did not form final assets.

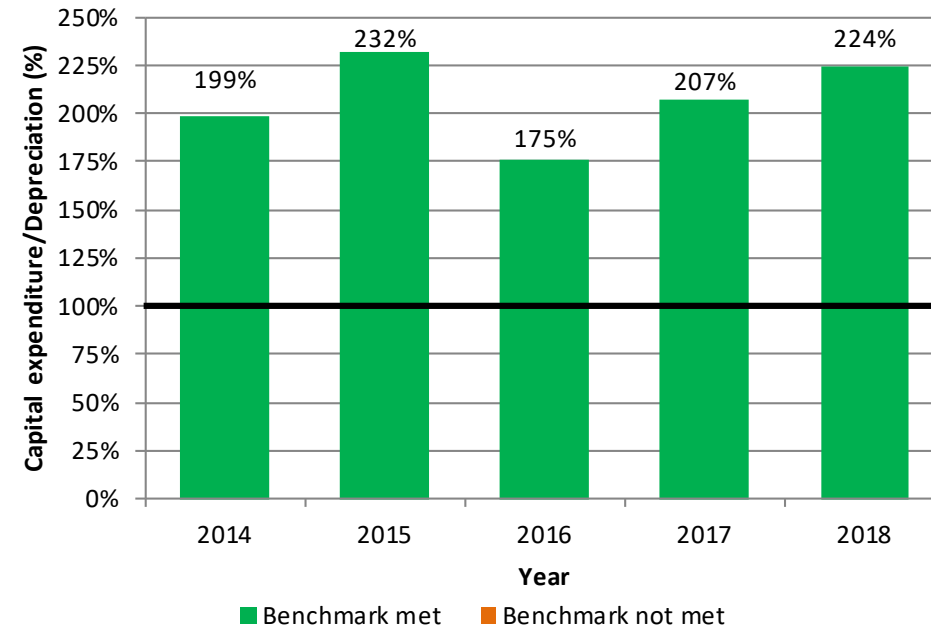


### Essential services benchmark

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

The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.

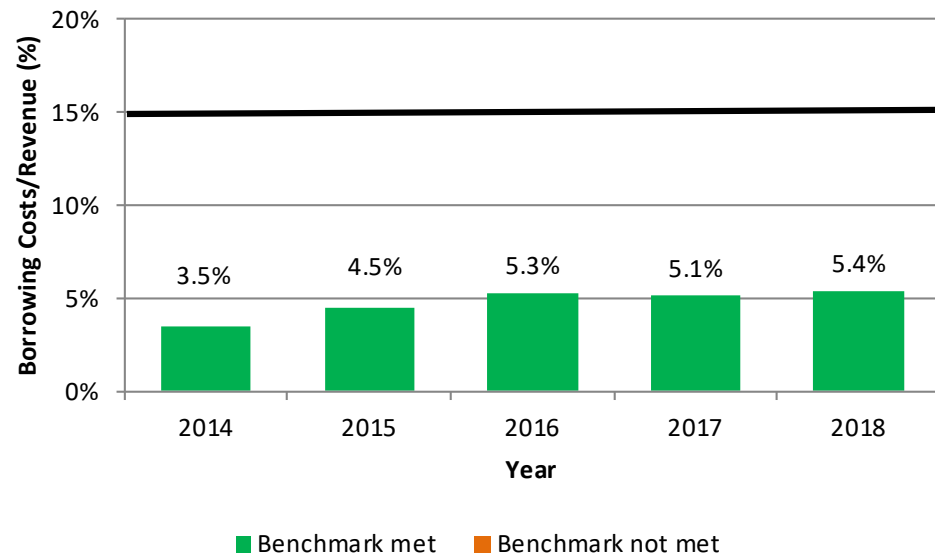
The Council expenditure on network services excludes earthquake repairs/replacements but includes new/growth works.



### Debt servicing benchmark A

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

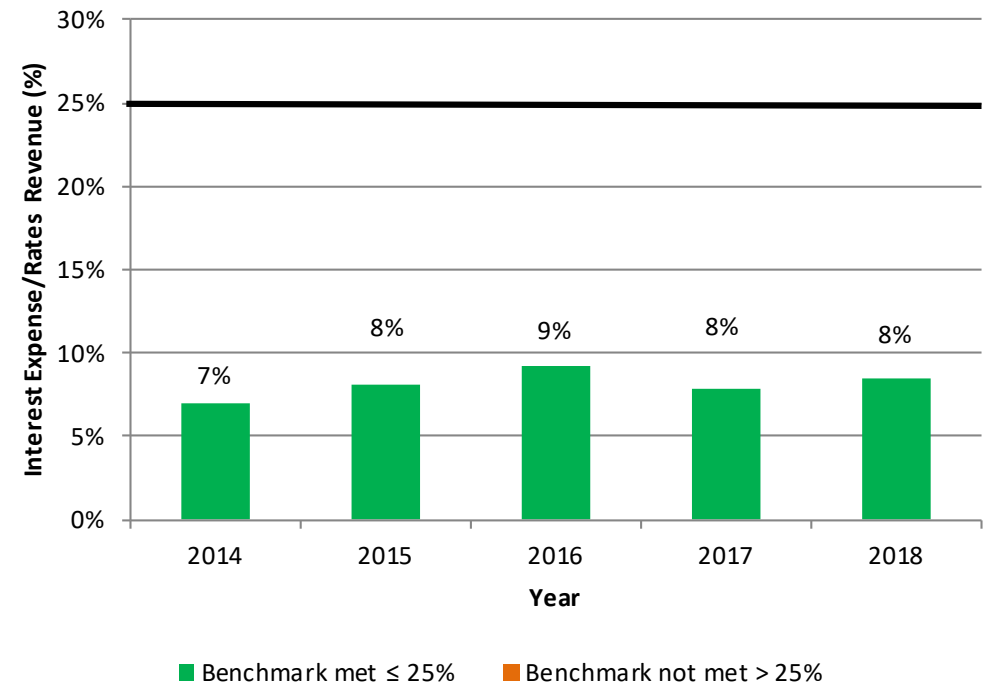
Because Statistics New Zealand projects the Council's population will grow as fast as, or faster than, the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 15% of its revenue.



### Debt servicing benchmark B

The following graph compares Council's interest expense with the rates revenue and the limit was sourced from the 2012-2022 and 2015-2025 Long Term Plans.

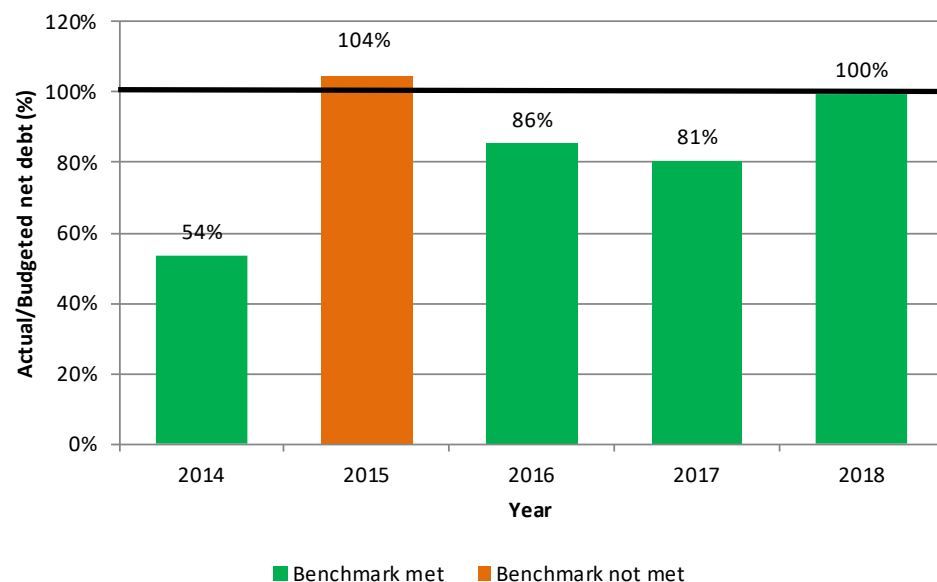
The Council meets this benchmark if interest expense as a proportion of rates revenue does not exceed 25%



### Debt control benchmark

The following graph displays the Council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables).

The Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



### Operations control benchmark

This graph displays the Council's actual net cash flow from operations as a proportion of its planned net cash flow from operations.

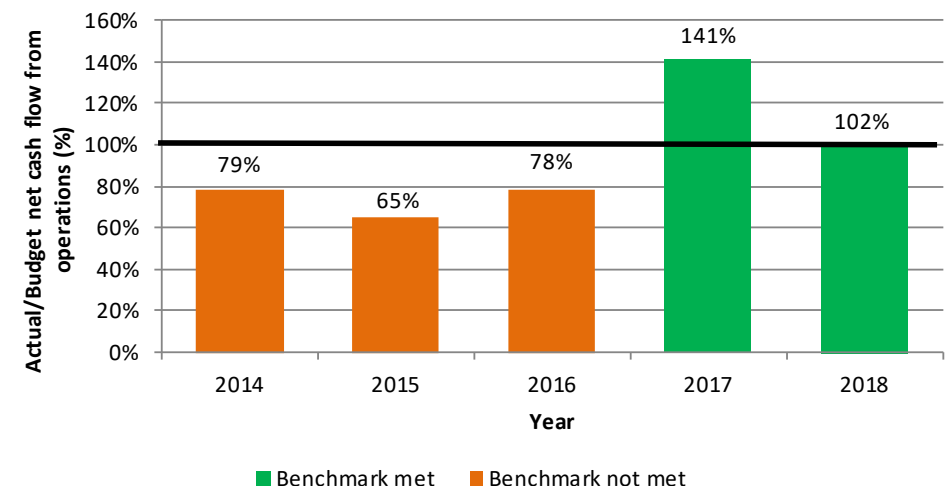
The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.

In 2014 Council received less NZTA subsidies compared to the budget due to delayed progress of some roading capital projects for example, the new Ashley Bridge project.

In 2015 the benchmark was not met as delays in the Earthquake recovery programme reduced the cash received from Canterbury Earthquake Recovery Authority (CERA).

In 2016 Council received less NZTA subsidies compared to the budget due to delay of roading capital programme.

In 2017 Council received more development and other contributions compared to the budget due to subdivisions completed in Rangiora, Kaiapoi and Woodend.



# Notes to the Financial Statements

- Rates
- Subsidies and grants
- Other revenue
- Other Gains
- Non Significant Activities (Corporate Services)
- Expenditure
- Severance Payments
- Income Tax
- Cash and Cash Equivalents
- Other Financial Assets
- Trade and Other Receivables
- Non-current Assets Held For Sale
- Forestry Assets
- Investments in Associates
- Derivative Financial Instruments
- Investment Property
- Property, Plant and Equipment
- Infrastructural Assets
- Intangible
- Impairment
- Trade and Other Payables
- Employee Benefit Liabilities
- Development and Other Contributions
- Borrowings
- Equity
- Statement of special and separate funds
- Statement of cash flow reconciliation
- Financial Instruments
- Commitments and Contingencies
- Remuneration
- Related Parties
- Landfill Sites and Aftercare Provision
- Capital Management
- Events After Balance Date
- Explanation of Major Variances Against Budget
- Prior Year Error Correction

**1. RATES**

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
<b>GENERAL RATES</b>	<b>7,791</b>	<b>7,791</b>	<b>7,320</b>	<b>7,320</b>
<i>Targeted Rates</i>				
Roads and Footpaths	10,556	10,556	10,414	10,414
Water Supply	6,720	6,720	6,360	6,360
Sewerage and the Treatment and Disposal of Sewage	7,711	7,711	6,984	6,984
Drainage	3,929	3,929	3,493	3,493
Solid Waste	1,300	1,300	1,224	1,224
Central Business Areas	49	49	46	46
Promotion and Economic Development	204	204	173	173
Stock Control	46	46	41	41
Rural Fire Control	-	-	263	263
Community Ward	524	524	441	441
Museum Levy	603	603	600	600
Community Services - Parks and reserves, buildings and grants	8,824	8,824	8,515	8,515
Library	3,509	3,509	3,243	3,243
Pools	2,952	2,952	3,092	3,092
Earthquake Recovery	945	945	830	830
<b>TOTAL TARGETED RATES</b>	<b>47,873</b>	<b>47,873</b>	<b>45,717</b>	<b>45,717</b>
<b>TOTAL RATES</b>	<b>55,664</b>	<b>55,664</b>	<b>53,037</b>	<b>53,037</b>
<i>Included in the rates revenue above were rates on Council's own properties being \$943,825 for 2017/18 and \$746,102 for 2016/17. The offsetting expenditure was included in other expenses in Note 6.</i>				

**Rates remissions**

Rates revenue is shown gross of rates remissions.

Waimakariri District Council's rates remission policy allows the Council to remit rates on community services charges, penalty charges, sewer pan charges for schools, churches and non-profit organisations, partial remission on dwellings in commercial zones, fixed charges on subdivided sections or land affected by natural calamity. On 18 May 2011, Council resolved to extend a policy to remit rates for houses which were uninhabitable due to the September earthquake and associated aftershocks for a period of time until the property is able to become available for use. To be eligible, rating units must meet criteria defined in the Council's Rate's Remission Policy.

	2018	2017
	\$'000	\$'000
<b>Rates remissions</b>		
Land used for sport, recreation or cultural purposes	21	23
Water and Sewer remission on vacant sections	59	120
Sewer pan remission for schools, churches, non-profit organisations	77	68
Earthquake remissions	3	8
Penalty remissions	160	356
Abandoned land	6	5
Māori Freehold Land	11	11
Residential use in commercial zone	3	2
Statute Barred	116	20
<b>TOTAL</b>	<b>456</b>	<b>613</b>
<b>Rating Base Information used for setting 2017/18 rates</b>		
Number of rating units within the district as at 30 June 2017:		25,148
Total capital value of rating units within the district as at 30 June 2017:		15,529,835,900
Total land value of rating units within the district as at 30 June 2017:		7,366,625,995

## 1. (cont'd) GENERAL RATE TRANSFERS RECONCILIATION TO SIGNIFICANT ACTIVITY STATEMENTS

	Actual Rates Levied	Actual Transfer from Reserves	Actual Total 2018	Budget General Rates 2018
	\$'000	\$'000	\$'000	\$'000
<b>Activity</b>				
Governance	1,523	371	1,894	1,894
District Development	2,704	656	3,360	3,360
Sewerage and the Treatment and Disposal of Sewage	32	8	40	40
Drainage	278	68	346	346
Recreation	610	148	758	758
Community Protection	1,664	405	2,069	2,069
Community Development	438	107	545	545
Solid Waste	542	132	674	674
	<b>7,791</b>	<b>1,895</b>	<b>9,686</b>	<b>9,686</b>

The budgeted general rate is the gross general rate before the transfer of revenue from restricted reserves.

## 2. SUBSIDIES AND GRANTS

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
New Zealand Transport Agency	9,342	9,342	6,168	6,168
less NZTA Subsidy for Earthquake Recoveries reported separately	(1,694)	(1,694)	(164)	(164)
	<b>7,648</b>	<b>7,648</b>	<b>6,005</b>	<b>6,005</b>
Other subsidies	9	9	183	183
Grants	98	98	201	201
<b>TOTAL SUBSIDIES AND GRANTS</b>	<b>7,754</b>	<b>7,754</b>	<b>6,389</b>	<b>6,389</b>

There are no unfulfilled conditions and other contingencies attached to subsidies and grants recognised (2017: nil).

### 3. OTHER REVENUE

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
User charges	8,079	8,079	8,006	8,006
Regulatory revenue - resource consents	754	754	613	613
Regulatory revenue - building consents	4,260	4,260	4,101	4,101
Regulatory revenue	906	906	826	826
Rental from Investment properties	199	199	200	200
Infringements and fines	215	215	192	192
Rendering of services	357	357	368	368
Petrol tax	359	359	360	360
Dividend	710	710	1,251	1,251
Rates Penalties	722	722	737	737
Other	2,126	2,126	2,635	2,635
<b>TOTAL OTHER REVENUE</b>	<b>18,686</b>	<b>18,686</b>	<b>19,289</b>	<b>19,289</b>
<i>Other revenue by activity</i>				
Governance	175	175	54	54
District Development	848	848	663	663
Roads and Footpaths	866	866	905	905
Water Supply	334	334	360	360
Sewerage and the Treatment and Disposal of Sewage	351	351	692	692
Drainage	46	46	76	76
Solid Waste	5,344	5,344	5,226	5,226
Recreation	2,303	2,303	2,345	2,345
Libraries and Museums	172	172	168	168
Community Protection	5,575	5,575	5,449	5,449
Community Development	1,049	1,049	976	976
Property Management	1,022	1,022	1,553	1,553
Earthquake Recovery	-	-	-	-
Non Significant Activities	600	600	822	822
<b>TOTAL OTHER REVENUE</b>	<b>18,686</b>	<b>18,686</b>	<b>19,289</b>	<b>19,289</b>

#### 4. OTHER GAINS

	Note	Group 2018	Parent 2018	Group 2017	Parent 2017
		\$'000	\$'000	\$'000	\$'000
Gains on changes in fair value of forestry assets	13	902	902	553	553
Gains on disposal of property, plant and equipment		8	8	173	173
Gain on changes in fair value of investment property	16	3	3	18	18
Gain on derivative financial instruments		-	-	2,910	2,910
<b>TOTAL OTHER GAINS</b>		<b>913</b>	<b>913</b>	<b>3,654</b>	<b>3,654</b>

#### 5. NON SIGNIFICANT ACTIVITIES - CORPORATE SERVICES

This area of responsibility primarily provides internal support functions including: management, finance and administration, service centres and the Council computer system. Allocation of expenditure is based on the level of activity reflected by the level of expenditure. Rating collection costs have been allocated based on the level of rates funding budgeted in the Annual Plan for 2017-2018.

	Parent 2018 Actual	Parent 2018 Budget	Parent 2017 Actual
	\$'000	\$'000	\$'000
<b>Expenditure</b>			
District Management	1,441	1,293	1,133
Financial and Information Services	7,436	7,450	6,517
Secretarial Services	706	694	562
Revenue Collection and Service Centres	3,007	3,030	2,805
<b>TOTAL EXPENDITURE</b>	<b>12,590</b>	<b>12,467</b>	<b>11,017</b>
<b>Less internal allocations</b>			
Activities	6,996	7,008	6,408
Computers	3,658	3,658	3,448
Rate Collection	800	829	654
	<b>11,454</b>	<b>11,495</b>	<b>10,510</b>
<b>BALANCE TO NON SIGNIFICANT ACTIVITIES</b>	<b>1,136</b>	<b>972</b>	<b>507</b>
Corporate On Cost	245	(51)	276
Sundry Operations	420	389	1,651
Loss on Interest Rate Swaps	1,893	-	-
Provision for Doubtful Debts	(64)	-	(39)
<b>TOTAL AS PER NON SIGNIFICANT ACTIVITIES IN THE STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>3,630</b>	<b>1,310</b>	<b>2,396</b>
<b>Financial and information Services includes depreciation/amortisation of:</b>	<b>500</b>	<b>455</b>	<b>462</b>

Sundry operations above include unallocated overhead accounts, separate and special accounts.

**6. EXPENDITURE**

	Group 2018 Actual	Parent 2018 Actual	Parent 2018 Budget	Group 2017 Actual	Parent 2017 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Employee benefit expenses	23,913	23,913	22,945	22,649	22,649
Depreciation and amortisation (Note 17a, 17b, 17c)	23,150	23,150	20,928	20,184	20,184
Interest expense	4,716	4,716	6,220	4,138	4,138
Audit Fees to Principal Auditor for Annual Report	129	129	123	127	127
Audit Fees to Principal Auditor for Long Term Plan	81	81	-	-	-
Lease Costs	204	204	164	196	196
Bad Debts Written Off	230	230	100	144	144
Changes in provision for Doubtful Debts - increase/(decrease)	(71)	(71)	50	(145)	(145)
Remissions provided on rates (Note 1)	456	456	84	613	613
Insurance premiums	1,026	1,026	1,480	804	804
Ceremonies for the public or a section of the public	-	-	-	2	2
Direct expenses from investment property generating revenue	84	84	81	84	84
Loss on disposal of fixed and other infrastructural assets	2,719	2,719	-	2,528	2,528
Loss on change in fair value of interest rate swaps	1,893	1,893	-	-	-
Loss on disposal of forestry	46	46	-	-	-
Loss on change in fair value of investment property (Note 16)	24	24	-	94	94
Payment of levies or general contributions to organisations considered appropriate to the function of the Council	2,403	2,403	2,875	1,877	1,877
Earthquake recovery expenditure excluding employee benefit expenses, interest expense, insurance expense, doubtful debts expense, depreciation expense and Loss on disposal of Assets	1,308	1,308	70	353	353
Other expenses	36,234	36,234	32,738	31,865	31,865
<b>TOTAL EXPENDITURE</b>	<b>98,543</b>	<b>98,543</b>	<b>87,858</b>	<b>85,515</b>	<b>85,515</b>

**7. SEVERANCE PAYMENTS**

During the year ended 30 June 2018 the Council made three severance payments during the year for \$14,601.00, \$4,000.00 and \$62,945.00 (2017: one payment at \$7,000.00).

## 8. INCOME TAX

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
<b>Components of tax expense</b>				
Current tax expense	-	-	349	349
<b>INCOME TAX EXPENSE</b>	<b>-</b>	<b>-</b>	<b>349</b>	<b>349</b>
<b>Relationship between tax expense and accounting surplus</b>				
Surplus/ (deficit) before tax	21,135	20,461	28,386	28,488
Income tax using a rate of 28%	5,918	5,729	7,948	7,977
Plus (less) effect of permanent differences	(5,918)	(5,729)	(7,599)	(7,628)
<b>INCOME TAX EXPENSE</b>	<b>-</b>	<b>-</b>	<b>349</b>	<b>349</b>
There are no deferred tax liabilities at 30 June 18 (2016: Nil).				

## 9. CASH AND CASH EQUIVALENTS

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
Cash at Bank and on hand	13,724	13,724	10,472	10,472
Short term deposits maturing three months or less from date of acquisition	5,606	5,606	5,672	5,672
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>19,330</b>	<b>19,330</b>	<b>16,143</b>	<b>16,143</b>
The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.				

## 10. OTHER FINANCIAL ASSETS

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
<b>TOTAL CURRENT PORTION</b>	-	-	-	-
<b>Non-Current portion</b>				
<i>Fair value through other comprehensive revenue and expense</i>				
Civic Financial Services Ltd	134	134	135	135
Transwaste Canterbury Limited	2,051	2,051	2,246	2,246
Unlisted shares/Borrower notes in NZ Local Government Funding Agency Ltd (NZLGFA)	1,780	1,780	1,460	1,460
<b>TOTAL NON-CURRENT PORTION</b>	<b>3,965</b>	<b>3,965</b>	<b>3,841</b>	<b>3,841</b>
<b>TOTAL OTHER FINANCIAL ASSETS</b>	<b>3,965</b>	<b>3,965</b>	<b>3,841</b>	<b>3,841</b>

There were no impairment provisions for other financial assets (2017: nil).

### Unlisted shares/Borrower notes - valuation

The fair value of unlisted shares/borrower notes of Civic Financial Services Ltd, Transwaste (Canterbury) Limited and NZLGFA have been determined based upon the net assets as per their latest financial reports.

### OTHER SHAREHOLDINGS

#### Civic Financial Services Ltd

Waimakariri District Council holds 88,172 shares (2017: 88,172) of \$1 each. The Council holds 0.78% of the total shares in the company.

#### Transwaste Canterbury Limited

Waimakariri District Council holds 780,000 shares (2017: 780,000) of \$1 each. The Council holds 3.90% of the total shares in the company.

#### NZ Local Government Funding Agency Ltd

Waimakariri District Council holds 100,000 shares (2017: 100,000) of \$1 each. The Council holds 0.40% of the total shares in the company. Uncalled shares remain at 100,000 shares of \$1 each (2017: 100,000).

## 11. TRADE AND OTHER RECEIVABLES

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
Rates receivables	2,601	2,601	2,630	2,630
Other receivables	6,847	6,847	10,153	10,153
Earthquake recovery receivables	2,503	2,503	796	796
Related party receivables (Note 27)	14	14	7	7
New Zealand Transport Agency	2,376	2,376	705	705
Community loans	78	78	143	143
Accrued Interest	155	155	16	16
Goods and Services Tax	1,224	1,224	859	859
Prepayments	733	733	218	218
	<b>16,533</b>	<b>16,533</b>	<b>15,528</b>	<b>15,528</b>

### Less provision for impairment of receivables

- Rates	866	866	939	939
- Other	218	218	219	219

<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>15,448</b>	<b>15,448</b>	<b>14,370</b>	<b>14,370</b>
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Receivables from non-exchange transactions - this includes outstanding amounts for rates, grants, infringements, and fees and charges that are partly subsidised by rates	14,559	14,559	14,135	14,135
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Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates	889	889	234	234
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<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>15,448</b>	<b>15,448</b>	<b>14,370</b>	<b>14,370</b>
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The carrying value of trade and other receivables approximates their fair value.

There is no concentration of credit risk with respect to receivables outside the group, as the group has a large number of customers and ratepayers. Council receives road subsidies from NZ Transport Agency (NZTA) and the entity is considered financially solid.

### The ages of rates receivable are as follows:

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
Current	634	634	611	611
3 to 6 months	349	349	346	346
6 to 9 months	234	234	238	238
9 to 12 months	160	160	174	174
> 12 months	1,225	1,225	1,259	1,259
<b>CARRYING AMOUNT</b>	<b>2,601</b>	<b>2,601</b>	<b>2,630</b>	<b>2,630</b>



## 11. TRADE AND OTHER RECEIVABLES (cont'd)

The ages of other receivables are as follows (Other receivables, Earthquake recovery receivables, NZTA receivables and Related party receivables):

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
Current	5,991	5,991	6,583	6,583
3 to 6 months	836	836	320	320
6 to 9 months	972	972	208	208
9 to 12 months	617	617	111	111
> 12 months	3,326	3,326	4,440	4,440
<b>CARRYING AMOUNT</b>	<b>11,741</b>	<b>11,741</b>	<b>11,662</b>	<b>11,662</b>

As at 30 June 2018 and 2017, all overdue receivables have been assessed for impairment and appropriate provisions applied. WDC holds no collateral as security or other credit enhancements over receivables that are either past due or impaired.

The impairment provision for rates receivables has been calculated based on expected losses for The Council's pool of debtors. Expected losses have been determined based on an analysis of The Council's losses in previous periods, and review of specific debtors. The collection provisions of the Local Government Rating Act do not apply to Māori freehold land.

The impairment provision for other receivables has been calculated based upon a review of specific debtors.

Movements in the provision for impairment of receivables are as follows:

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000

### Rates Receivables

At 1 July	939	939	954	954
Additional provisions made during the year	-	-	-	-
Receivables paid or written off during the period	(73)	(73)	(15)	(15)
<b>AT 30 JUNE</b>	<b>866</b>	<b>866</b>	<b>939</b>	<b>939</b>

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000

### Other Receivables

At 1 July	219	219	345	345
Additional provisions made during the year	-	-	-	-
Receivables paid or written off during the period	(1)	(1)	(126)	(126)
<b>AT 30 JUNE</b>	<b>218</b>	<b>218</b>	<b>219</b>	<b>219</b>

## 12. NON-CURRENT ASSETS HELD FOR SALE

The Council had resolved to sell land (\$655,000) in Kaiapoi which was formerly the Hansens Mall. An agreement was entered into to freehold land at 77 Dunns Avenue Pines Beach. The sale was completed before 30 June 2018. Land at 137 Williams Street earmarked for sale negotiations will be completed during the 2018/2019 financial year (\$202,000).

	Note	Group 2018	Parent 2018	Group 2017	Parent 2017
		\$'000	\$'000	\$'000	\$'000
Land and buildings		807	807	655	655
Additions		-	-	10	10
Disposals		(807)	(807)	-	-
Transfer from Investment properties	16	202	202	142	142
<b>TOTAL NON-CURRENT ASSETS HELD FOR SALE</b>		<b>202</b>	<b>202</b>	<b>807</b>	<b>807</b>

### 13. FORESTRY ASSETS

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July	2,612	2,612	1,977	1,977
Increases due to purchases	-	-	82	82
Gains/(losses) arising from changes in fair value less estimated point of sale costs attributable to price changes and physical changes	902	902	553	553
Decreases due to sales	(6)	(6)	-	-
Decreases due to harvest removal	(48)	(48)	-	-
<b>BALANCE AT 30 JUNE</b>	<b>3,459</b>	<b>3,459</b>	<b>2,612</b>	<b>2,612</b>

The Council owns 561 hectares of forestry (2017 566 hectares), which are at various stages of maturity ranging from 1 to 28 years.

Forestry is valued annually as at 30 June based on the estimated worth of the maturing tree stocks in the Council's forests.

The valuation method adopted is based on current establishment and tendering costs, factored by the age, at 6% (2017 6%) compounding interest. The valuation was carried out by the Council's Forestry Supervisor.

The valuation methodology has been independently reviewed and is considered appropriate by Dave Janett (registered forestry consultant, NZIF) of Forestry Management Ltd and in accordance with that approved by the New Zealand Institute of Forestry.

#### Coastal Protection Forests

Coastal protection forests are on a strip of land 100m - 200m wide from the foreshore inland and from Waikuku Beach south to the Waimakariri River mouth and total 600 hectares of land.

The primary objective of the use of this strip is to prevent wind erosion of the unstable fore dunes, with a secondary use being recreation forest. As coastal protection forest this strip has no commercial value and is not included in the forestry asset valuation.

On 21 December 2001, Te Kōhaka o Tūhaitara Trust, a charitable trust, was formally established as part of the Ngāi Tahu settlement and cares for 562 hectares of coastal land between Waimakariri and Rakahuri Rivers. 200 hectares of the 600 hectares of protection forest is located on the Trust land. The object of the Trust is to manage and administer the Recreation Reserves in the interests of Ngāi Tahu Whanau and other New Zealanders in terms of the Reserves Act 1977. Te Kōhaka o Tūhaitara Trust is in the process of furthering the implementation of the Reserve Management Plan for the Tuhaitara Coastal Reserve.

#### Financial Risk Strategies

The Council operates its forestry operations incidental to The Council's core functions. Limited insurance cover is provided for re-establishment costs and third party liability. The Council is exposed to some financial risks arising from changes in timber prices. The Council has a long-term forestry view to harvest the forestry production at maturity and does not expect timber prices to decline significantly in the foreseeable future, therefore has not taken any measures to manage the risks of a decline in timber prices. The Council reviews its outlook for timber prices regularly in considering the need for active financial risk management.

## 14. INVESTMENTS IN ASSOCIATES

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
The Waimakariri District Libraries Trust	11	-	11	-
Te Kōhaka o Tūhaitara Trust	3,096	-	2,439	-
Enterprise North Canterbury	244	-	227	-
Waimakariri Art Collection Trust	55	-	55	-
<b>TOTAL INVESTMENTS IN ASSOCIATES</b>	<b>3,406</b>	<b>-</b>	<b>2,732</b>	<b>-</b>

All the Associates are resident in New Zealand.

### Movements in the carrying amount of investments in associates

	2018	2017
	\$'000	\$'000
Balance at 1 July	2,732	2,834
New investments during the year	-	-
Gain on revaluation of property	-	-
Disposal of investments during the year	-	-
Share of total recognised revenues and expenses and adjustments	674	(102)
<b>BALANCE AT 30 JUNE</b>	<b>3,406</b>	<b>2,732</b>

## SUMMARISED FINANCIAL INFORMATION OF ASSOCIATES

	2018	2017
	\$'000	\$'000
<b>The Waimakariri District Libraries Trust</b>		
Assets	23	23
Liabilities	2	2
Revenues	3	3
Surplus (Deficit)	1	1
Group's interest	50%	50%
<b>Te Kōhaka o Tūhaitara Trust</b>		
Assets	6,260	4,914
Liabilities	68	36
Revenues	1,576	200
Surplus (Deficit)	1,319	(14)
Group's interest	50%	50%
<b>Enterprise North Canterbury</b>		
Assets	796	675
Liabilities	308	221
Revenues	1,025	1,103
Surplus (Deficit)	38	54
Group's interest	50%	50%
<b>Waimakariri Art Collection Trust</b>		
Assets	167	167
Liabilities	2	2
Revenues	11	11
Surplus (Deficit)	3	3
Group's interest	33.3%	33.3%

### Associates' contingencies

There are no contingent assets or liabilities arising from the group's involvement in the associates.

## 15. DERIVATIVE FINANCIAL INSTRUMENTS

		Group 2018	Parent 2018		Group 2017	Parent 2017
		\$'000	\$'000		\$'000	\$'000
<b>Current Asset</b>						
Interest rate swaps		-	-		-	-
<b>TOTAL CURRENT ASSET</b>		-	-		-	-
<b>Non-current Asset</b>						
Interest rate swaps		-	-		108	108
<b>TOTAL NON-CURRENT ASSET</b>		-	-		108	108
<b>Current Liability</b>						
Interest rate swaps		239	239		-	-
<b>TOTAL CURRENT LIABILITY</b>		239	239		-	-
<b>Non-current Liability</b>						
Interest rate swaps		5,088	5,088		3,542	3,542
<b>TOTAL NON-CURRENT LIABILITY</b>		5,088	5,088		3,542	3,542
<b>NET LIABILITY</b>		5,327	5,327		3,434	3,434

The national principal or contract amounts of agreements in place, at year end, to manage interest rate risk were as follows:

		Fair Value 2018	Nominal Value 2018		Fair Value 2017	Nominal Value 2017
	Rates %	\$'000	\$'000	Rates %	\$'000	\$'000
<b>Interest rate swaps</b>						
Payable maturities:						
Up to One year	4.77%	(239)	9,000	-	-	-
One to Two years	3.97% to 4.94%	(546)	12,500	4.77%	(437)	9,000
Two to Five years	4.19%	(465)	7,500	2.33% to 4.94%	(994)	32,000
Beyond Five years	3.33% to 4.61%	(4,077)	84,500	3.60% to 4.61%	(2,003)	52,500
<b>TOTAL INTEREST RATE SWAPS</b>		(5,327)	113,500		(3,434)	93,500

The fair value of interest rate swaps are based on market values of equivalent instruments at the reporting date.

## 16. INVESTMENT PROPERTY

	Note	Group 2018	Parent 2018	Group 2017	Parent 2017
		\$'000	\$'000	\$'000	\$'000
Balance at 1 July		2,691	2,691	2,910	2,910
Additions from acquisitions		-	-	-	-
Disposals		-	-	-	-
Fair value losses on valuation	6	(24)	(24)	(94)	(94)
Fair value gains on valuation	4	3	3	18	18
Transfer to non-current assets held for sale	12	(202)	(202)	(142)	(142)
<b>TOTAL INVESTMENT PROPERTY</b>		<b>2,468</b>	<b>2,468</b>	<b>2,691</b>	<b>2,691</b>

Waimakariri District Council's investment properties are revalued annually at fair value effective 30 June. The fair value is determined based on comparable land sales and an assumed per hectare rate. The valuation was performed by Daryl Taggart (Bcom (VPM), MPINZ, ANZIV) independent valuer from Quotable Value limited.

## 17A. PROPERTY PLANT AND EQUIPMENT

Parent and Group	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-17	1-Jul-17	1-Jul-17						30-Jun-18	30-Jun-18	30-Jun-18
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Analysis of Fixed Assets 2018</b>											
Land (at valuation)	19,259	-	19,259	-	-	-	-	-	19,259	-	19,259
Land (at cost)	-	-	-	1,012	-	-	-	-	1,012	-	1,012
Buildings (at valuation)	40,668	984	39,684	-	(426)	-	1,000	-	40,232	1,974	38,258
Buildings (at cost)	578	21	557	1,903	-	-	30	-	2,481	51	2,430
Furniture & Fittings (at cost)	6,578	4,581	1,996	637	-	-	434	-	7,215	5,015	2,200
Library Books (at cost)	5,881	3,762	2,119	508	-	-	606	-	6,389	4,368	2,021
Plant & Equipment (at cost)	5,400	3,552	1,848	79	-	-	529	-	5,478	4,080	1,398
Computer Equipment (at cost)	4,548	3,528	1,022	383	(117)	-	393	-	3,710	2,816	896
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>82,912</b>	<b>16,428</b>	<b>66,485</b>	<b>4,522</b>	<b>(543)</b>	<b>-</b>	<b>2,992</b>	<b>-</b>	<b>85,776</b>	<b>18,304</b>	<b>67,474</b>
<b>Assets Under Construction</b>											
Property & Investments	1,632	-	1,632	1,304	(2,832)				104	-	104
Plant & Equipment	58	-	58	947	(497)				508	-	508
	<b>1,690</b>	<b>-</b>	<b>1,690</b>	<b>2,251</b>	<b>(3,329)</b>				<b>612</b>	<b>-</b>	<b>612</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS</b>	<b>84,602</b>	<b>16,428</b>	<b>68,175</b>	<b>6,773</b>	<b>(3,872)</b>	<b>-</b>	<b>2,992</b>	<b>-</b>	<b>86,388</b>	<b>18,304</b>	<b>68,086</b>

**17A. PROPERTY PLANT AND EQUIPMENT (cont'd)**

Parent and Group	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Additions	Disposals Cost/ Revaluation	Impairment charges	Depreciation	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-16	1-Jul-16	1-Jul-16						30-Jun-17	30-Jun-17	30-Jun-17
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Analysis of Fixed Assets 2017</i>											
Land (at valuation)	19,639	-	19,639	-	(380)	-	-	-	19,259	-	19,259
Buildings (at valuation)	40,668	-	40,668	-	-	-	984	-	40,668	984	39,684
Buildings (at cost)	-	-	-	578	-	-	21	-	578	21	557
Furniture & Fittings (at cost)	5,644	4,035	1,609	934	-	-	546	-	6,578	4,581	1,996
Library Books (at cost)	5,345	3,234	2,111	536	-	-	528	-	5,881	3,762	2,119
Plant & Equipment (at cost)	5,594	3,198	2,396	66	(72)	-	542	-	5,400	3,552	1,848
Computer Equipment (at cost)	4,248	3,189	1,059	300	-	-	339	-	4,548	3,528	1,022
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>81,138</b>	<b>13,656</b>	<b>67,482</b>	<b>2,414</b>	<b>(452)</b>	<b>-</b>	<b>2,960</b>	<b>-</b>	<b>82,912</b>	<b>16,428</b>	<b>66,485</b>
<i>Assets Under Construction</i>											
Property & Investments	42	-	42	1,914	(324)				1,632	-	1,632
Plant & Equipment	25	-	25	1,527	(1,494)				58	-	58
	<b>67</b>	<b>-</b>	<b>67</b>	<b>3,441</b>	<b>(1,818)</b>				<b>1,690</b>	<b>-</b>	<b>1,690</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS</b>	<b>81,205</b>	<b>13,656</b>	<b>67,549</b>	<b>5,855</b>	<b>(2,270)</b>	<b>-</b>	<b>2,960</b>	<b>-</b>	<b>84,602</b>	<b>16,428</b>	<b>68,175</b>

## 17B. INFRASTRUCTURAL ASSETS

Parent and Group	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-17	1-Jul-17	1-Jul-17							30-Jun-18	30-Jun-18	30-Jun-18
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURAL ASSETS 2018</b>												
<i>Infrastructural Land and Buildings</i>												
Land (at valuation)	77,947	-	77,947	-	(90)	-	-	-	-	77,857	-	77,857
Land (at cost)	4,452	-	4,452	2,472	-	-	-	-	-	6,924	-	6,924
Buildings (at valuation)	51,085	1,118	49,967	-	(131)	-	1,226	-	-	50,944	2,335	48,609
Buildings (at cost)	673	105	568	1,311	-	-	57	-	-	1,984	162	1,822
	<b>134,157</b>	<b>1,223</b>	<b>132,934</b>	<b>3,783</b>	<b>(221)</b>	<b>-</b>	<b>1,283</b>	<b>-</b>	<b>-</b>	<b>137,709</b>	<b>2,497</b>	<b>135,212</b>
<i>Culture and Recreation</i>												
Community Facilities (at valuation)	56,677	1,424	55,253	-	(750)	-	1,524	-	-	55,889	2,910	52,978
Community Facilities (at cost)	5,641	127	5,514	3,422	-	-	325	252	-	9,315	452	8,863
	<b>62,318</b>	<b>1,551</b>	<b>60,767</b>	<b>3,422</b>	<b>(750)</b>	<b>-</b>	<b>1,849</b>	<b>252</b>	<b>-</b>	<b>65,204</b>	<b>3,362</b>	<b>61,841</b>
<i>Roads</i>												
Land (at cost)	127,419	-	127,419	2,066	(1,265)	-	-	-	-	128,220	-	128,220
Road Network (at valuation)	686,083	-	686,083	24,782	-	-	8,451	(278)	41,489	743,625	-	743,625
Bridges & Culverts (at valuation)	66,000	-	66,000	3,990	-	-	896	-	(357)	68,737	-	68,737
	<b>879,502</b>	<b>-</b>	<b>879,502</b>	<b>30,838</b>	<b>(1,265)</b>	<b>-</b>	<b>9,347</b>	<b>(278)</b>	<b>41,132</b>	<b>940,582</b>	<b>-</b>	<b>940,582</b>
<i>3 Waters and Solid Waste</i>												
Water reticulation network (at valuation)	121,414	-	121,414	-	(229)	-	1,729	-	-	121,179	1,723	119,456
Water reticulation network (at cost)	-	-	-	6,353	-	-	49	-	-	6,353	49	6,304
Water treatment plant and facilities (at valuation)	22,071	-	22,071	-	(32)	-	657	-	-	22,034	652	21,382
Water treatment plant and facilities (at cost)	-	-	-	2,905	-	-	33	-	-	2,905	33	2,872
Sewer reticulation network (at valuation)	209,781	-	209,781	-	(714)	-	2,800	-	-	209,059	2,792	206,267
Sewer reticulation network (at cost)	-	-	-	15,011	-	-	100	-	-	15,011	100	14,911
Sewer treatment plant and facilities (at valuation)	27,256	-	27,256	-	(57)	-	885	-	-	27,197	882	26,314
Sewer treatment plant and facilities (at cost)	-	-	-	16,030	-	-	141	-	-	16,030	141	15,889
Drainage Reticulation Network (at valuation)	91,449	-	91,449	-	(46)	-	920	-	-	91,403	920	90,483
Drainage Reticulation Network (at cost)	-	-	-	6,099	-	-	24	26	-	6,125	24	6,101
Waste Systems (at valuation)	4,044	-	4,044	-	-	-	87	-	-	4,044	87	3,957
Waste Systems (at cost)	-	-	-	20	-	-	-	-	-	20	-	20
	<b>476,015</b>	<b>-</b>	<b>476,015</b>	<b>46,419</b>	<b>(1,078)</b>	<b>-</b>	<b>7,427</b>	<b>26</b>	<b>-</b>	<b>521,360</b>	<b>7,404</b>	<b>513,956</b>
<b>TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>1,551,992</b>	<b>2,774</b>	<b>1,549,218</b>	<b>84,462</b>	<b>(3,314)</b>	<b>-</b>	<b>19,906</b>	<b>-</b>	<b>41,132</b>	<b>1,664,855</b>	<b>13,264</b>	<b>1,651,591</b>

**17B. INFRASTRUCTURAL ASSETS (cont'd)**

Parent and Group	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-17	1-Jul-17	1-Jul-17							30-Jun-18	30-Jun-18	30-Jun-18
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets Under Construction</b>												
Roading	8,333	-	8,333	16,610	(21,632)					3,311	-	3,311
Water	1,229	-	1,229	5,449	(4,719)					1,959	-	1,959
Sewer	9,528	-	9,528	12,955	(21,223)					1,260	-	1,260
Drainage	1,519	-	1,519	2,620	(852)					3,287	-	3,287
Solid Waste	44	-	44	36	(20)					60	-	60
Culture & Recreation	1,037	-	1,037	4,388	(4,902)					523	-	523
Earthquake Recovery	3,441	-	3,441	9,478	(10,588)					2,331	-	2,331
	<b>25,131</b>	<b>-</b>	<b>25,131</b>	<b>51,536</b>	<b>(63,936)</b>					<b>12,731</b>	<b>-</b>	<b>12,731</b>
<b>TOTAL INFRASTRUCTURE ASSETS</b>	<b>1,577,123</b>	<b>2,774</b>	<b>1,574,349</b>	<b>135,998</b>	<b>(67,250)</b>	<b>-</b>	<b>19,906</b>	<b>-</b>	<b>41,132</b>	<b>1,677,586</b>	<b>13,264</b>	<b>1,664,322</b>

**Vested Assets**

Total vested and found assets for 2017/18 were \$20.8m (2016/17: \$14.3m). Infrastructural assets transferred to the Council from subdivisional properties/new development were \$20.7m (2016/17: \$14.2m).

**ADDITIONAL DISCLOSURES REQUIRED BY LOCAL GOVERNMENT ACT:****Key infrastructural assets summary - excluding land (in \$'000)**

	Current Replacement Cost	Additions - vested			Additions - constructed			Total additions	
		2017-18	2016-17		2017-18	2016-17		2017-18	2016-17
Roading	1,016,371	7,951	5,074		20,821	9,752		28,772	14,826
Water	199,567	2,548	2,738		6,711	5,814		9,259	8,552
Sewer	347,006	5,177	3,822		25,864	3,737		31,041	7,559
Drainage	112,830	4,854	2,043		1,245	2,330		6,099	4,373
	<b>1,675,774</b>	<b>20,530</b>	<b>13,677</b>		<b>54,641</b>	<b>21,633</b>		<b>75,171</b>	<b>35,310</b>

**Valuation**

Land and buildings have been valued at fair value as at 30 June 2016 by Kerry Stewart (Val Prof Urb, PG Dip Env Audit, MBA, FNZIV, FPINZ) of QV Valuations. The basis of the valuation is net current value.

Infrastructure assets have all been valued at fair value on a depreciated replacement cost basis. The most recent Infrastructure valuations were performed as follows:

- Road assets were valued as at 30 June 2018 by Nigel Lister (BSc @ PGDipSci(Surveying), BE Civil) of Stantec.
- Water, Sewer, Drainage and Waste assets were valued internally as at 30 June 2017 and the valuation was independently reviewed by John Vessey (Technical Principal Asset Valuation) of Opus International Consultants Ltd.
- Community Facilities assets were valued internally as at 30 June 2016 and the valuation was independently reviewed by John Vessey (Technical Principal Asset Valuation) of Opus International Consultants Ltd.

## 17B. INFRASTRUCTURAL ASSETS (cont'd)

### INSURANCE

Assets that are covered by insurance contracts (in \$'000):

	Carrying Amount 2017-2018	Amount insured for 2018-19	Insurer(s)	Special condition(s)
Motor vehicles	1,398	3,224	Vero	
Material Damage (above ground assets)	179,918	378,275	QBE and others	No EQ limit
Below ground assets	430,274	305,691	LAPP	See below

Central government has a Disaster Recovery Plan which states that central government will pay 60% of eligible restoration costs for the below ground assets. The Council has insured with LAPP for the other 40% of restoration costs. Limit with LAPP: three covers (the highest being \$140m) @ 40% any one event in total.

Roads and reserves are not covered under the current insurance package. However in the case of a natural disaster, New Zealand Transport Agency (NZTA) normally shares a portion of the restoration costs and the costs are dependent on timing of restoration programme.

Waimakariri District Council does not have financial risk sharing arrangements with other parties.

Community facilities assets to the value of \$61.8m are self-insured. Council maintains a general reserve of \$1m for emergency events. Costs over \$1m will be funded by external loans.

### Urban Portions of State Highway Network

Treasury has confirmed that ownership of the Urban Portions of the state highway network rests with the Crown. Waimakariri District Council has not recognised the urban portion of the state highway network maintained by NZTA in these financial statements. The estimated distance of highway involved is 2.2 kilometres. NZTA maintains the carriageway of the highway in its entirety without any costs accruing to local authorities. The Council is responsible for footpath and a share of the costs of cleaning kerb and channel on these street areas.

Parent and Group	Cost / Revaluation 1-Jul-16 \$'000	Accumulated Depreciation and impairment charges 1-Jul-16 \$'000	Carrying amount 1-Jul-16 \$'000	Current year additions \$'000	Current year disposals NBV \$'000	Current year impairment charges \$'000	Current year depreciation \$'000	Transfer NBV \$'000	Revaluation surplus \$'000	Cost / Revaluation 30-Jun-17 \$'000	Accumulated Depreciation and impairment charges 30-Jun-17 \$'000	Carrying amount 30-Jun-17 \$'000
<b>INFRASTRUCTURAL ASSETS 2017</b>												
<b>Infrastructural Land and Buildings</b>												
Land (at valuation)	78,204	-	78,204	-	(257)	-	-	-	-	77,947	-	77,947
Land (at cost)	-	-	-	4,452	-	-	-	-	-	4,452	-	4,452
Buildings (at valuation)	51,200	-	51,200	-	(115)	-	1,118	-	-	51,085	1,118	49,967
Buildings (at cost)	-	-	-	673	-	-	105	-	-	673	105	568
	<b>129,404</b>	<b>-</b>	<b>129,404</b>	<b>5,125</b>	<b>(372)</b>	<b>-</b>	<b>1,223</b>	<b>-</b>	<b>-</b>	<b>134,157</b>	<b>1,223</b>	<b>132,934</b>

**17B. INFRASTRUCTURAL ASSETS (cont'd)**

Parent and Group	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-16	1-Jul-16	1-Jul-16							30-Jun-17	30-Jun-17	30-Jun-17
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Culture and Recreation</b>												
Community Facilities (at valuation)	57,378	-	57,378	-	(687)	-	1,438	-	-	56,677	1,424	55,253
Community Facilities (at cost)	-	-	-	5,641	-	-	127	-	-	5,641	127	5,514
	<b>57,378</b>	<b>-</b>	<b>57,378</b>	<b>5,641</b>	<b>(687)</b>	<b>-</b>	<b>1,565</b>	<b>-</b>	<b>-</b>	<b>62,318</b>	<b>1,551</b>	<b>60,767</b>
<b>Roads</b>												
Land (at cost)	127,339	-	127,339	80	-	-	-	-	-	127,419	-	127,419
Road Network (at valuation)	633,308	9,495	623,813	14,457	-	(6,641)	7,098	4,827	43,443	686,083	-	686,083
Bridges & Culverts (at valuation)	63,720	-	63,720	289	-	-	838	-	2,829	66,000	-	66,000
	<b>824,367</b>	<b>9,495</b>	<b>814,872</b>	<b>14,826</b>	<b>-</b>	<b>(6,641)</b>	<b>7,936</b>	<b>4,827</b>	<b>46,272</b>	<b>879,502</b>	<b>-</b>	<b>879,502</b>
<b>3 Waters and Solid Waste</b>												
Water reticulation network (at valuation)	96,662	5,116	91,546	-	(187)	(962)	1,315	16,993	13,415	121,414	-	121,414
Water reticulation network (at cost)	12,046	43	12,003	5,086	-	-	96	(16,993)	-	-	-	-
Water treatment plant and facilities (at valuation)	19,045	1,051	17,994	-	(144)	-	507	6,036	(1,309)	22,071	-	22,071
Water treatment plant and facilities (at cost)	2,719	37	2,682	3,465	-	-	111	(6,036)	-	-	-	-
Sewer reticulation network (at valuation)	171,631	10,359	161,272	-	(62)	1,198	2,437	24,424	27,782	209,781	-	209,781
Sewer reticulation network (at cost)	18,887	81	18,806	5,770	-	-	153	(24,424)	-	-	-	-
Sewer treatment plant and facilities (at valuation)	25,781	3,201	22,580	-	(41)	(997)	675	5,247	(851)	27,256	-	27,256
Sewer treatment plant and facilities (at cost)	3,643	58	3,585	1,789	-	-	128	(5,247)	-	-	-	-
Drainage Reticulation Network (at valuation)	70,269	4,610	65,659	-	(785)	(1,049)	652	17,755	8,424	91,449	-	91,449
Drainage Reticulation Network (at cost)	18,351	58	18,293	4,373	-	-	85	(22,582)	-	-	-	-
Waste Systems (at valuation)	3,626	178	3,448	-	-	-	86	188	494	4,044	-	4,044
Waste Systems (at cost)	137	4	133	58	-	-	3	(188)	-	-	-	-
	<b>442,797</b>	<b>24,796</b>	<b>418,001</b>	<b>20,541</b>	<b>(1,219)</b>	<b>(1,810)</b>	<b>6,248</b>	<b>(4,827)</b>	<b>47,955</b>	<b>476,015</b>	<b>-</b>	<b>476,015</b>
<b>TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>1,453,946</b>	<b>34,291</b>	<b>1,419,655</b>	<b>46,133</b>	<b>(2,278)</b>	<b>(8,451)</b>	<b>16,972</b>	<b>-</b>	<b>94,227</b>	<b>1,551,992</b>	<b>2,774</b>	<b>1,549,218</b>

## 17B. INFRASTRUCTURAL ASSETS (cont'd)

Parent and Group	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-16	1-Jul-16	1-Jul-16							30-Jun-17	30-Jun-17	30-Jun-17
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets under construction</b>												
Roading	4,209	-	4,209	13,280	(9,156)					8,333	-	8,333
Water	2,041	-	2,041	4,933	(5,745)					1,229	-	1,229
Sewer	2,685	-	2,685	9,544	(2,701)					9,528	-	9,528
Drainage	2,426	-	2,426	1,467	(2,374)					1,519	-	1,519
Solid Waste	-	-	-	63	(19)					44	-	44
Culture & Recreation	735	-	735	8,913	(8,611)					1,037	-	1,037
Earthquake Recovery	2,143	-	2,143	5,154	(3,856)					3,441	-	3,441
	<b>14,239</b>	<b>-</b>	<b>14,239</b>	<b>43,354</b>	<b>(32,462)</b>					<b>25,131</b>	<b>-</b>	<b>25,131</b>
<b>TOTAL INFRASTRUCTURE ASSETS</b>	<b>1,468,185</b>	<b>34,291</b>	<b>1,433,894</b>	<b>89,487</b>	<b>(34,740)</b>	<b>(8,451)</b>	<b>16,972</b>	<b>-</b>	<b>94,227</b>	<b>1,577,123</b>	<b>2,774</b>	<b>1,574,349</b>

## 17C. INTANGIBLE

Parent and Group	Cost / Revaluation	Accumulated amortisation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year amortisation	Revaluation surplus	Cost / Revaluation	Accumulated amortisation and impairment charges	Carrying amount
	1-Jul-17	1-Jul-17	1-Jul-17						30-Jun-18	30-Jun-18	30-Jun-18
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2018</b>											
<b>Council computer software</b>											
TechOne One Council package	1,771	660	1,111	2	-	-	252	-	1,773	912	861
<b>TOTAL</b>	<b>1,771</b>	<b>660</b>	<b>1,111</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>252</b>	<b>-</b>	<b>1,773</b>	<b>912</b>	<b>861</b>

Parent and Group	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-16	1-Jul-16	1-Jul-16						30-Jun-17	30-Jun-17	30-Jun-17
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2017</b>											
<b>Council computer software</b>											
TechOne One Council package	1,771	408	1,363	-	-	-	252	-	1,771	660	1,111
<b>TOTAL</b>	<b>1,771</b>	<b>408</b>	<b>1,363</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>252</b>	<b>-</b>	<b>1,771</b>	<b>660</b>	<b>1,111</b>

**17D. IMPAIRMENT**

Parent and Group	Total impairment	Additional Impairment against revaluation reserve	Impairment (reversal) in surplus/ (deficit)	Impairment (reversal) revaluation reserve	Impairment (reversal) via asset additions or disposals at nil book value	Total Impairment
	1 July 2017	30 June 2018	30 June 2018	30 June 2018	30 June 2018	30 June 2018
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2017/18</b>						
<i>Property, plant and equipment</i>						
Buildings	-	-	-	-	-	-
<i>Infrastructural assets</i>						
Infrastructure buildings	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Roading	-	-	-	-	-	-
Water	-	-	-	-	-	-
Sewer	-	-	-	-	-	-
Drainage	-	-	-	-	-	-
<b>SUBTOTAL INFRASTRUCTURAL ASSETS</b>	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-

Parent and Group	Total impairment	Additional Impairment against revaluation reserve	Impairment (reversal) in surplus/ (deficit)	Impairment (reversal) revaluation reserve	Impairment (reversal) via asset additions or disposals at nil book value	Total Impairment
	1 July 2016	30 June 2017	30 June 2017	30 June 2017	30 June 2017	30 June 2017
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2016/17</b>						
<i>Property, plant and equipment</i>						
Buildings	-	-	-	-	-	-
<i>Infrastructural assets</i>						
Infrastructure buildings	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Roading	9,495	-	-	(6,641)	(2,854)	-
Water	2,532	-	-	(962)	(1,570)	-
Sewer	7,569	200	-	-	(7,769)	-
Drainage	3,317	-	-	(1,049)	(2,268)	-
<b>SUBTOTAL INFRASTRUCTURAL ASSETS</b>	<b>22,913</b>	<b>200</b>	<b>-</b>	<b>(8,652)</b>	<b>(14,461)</b>	<b>-</b>
<b>TOTAL</b>	<b>22,913</b>	<b>200</b>	<b>-</b>	<b>(8,652)</b>	<b>(14,461)</b>	<b>-</b>

## 17D. IMPAIRMENT (cont'd)

The 4 September 2010 earthquake and subsequent aftershocks/earthquakes resulted in damage to the district's buildings and infrastructural assets, particularly in the Kaiapoi and Pines/Kairaki areas.

On 18 August 2011 the Government announced a programme providing options for residents to move from within red zone areas where Council infrastructure is most affected. The Council has derecognised the value of Sewer, Water and Stormwater assets in the red zones. Roading assets in the red zones have been reduced to reflect their reduced expected life.

In the past, the Council undertook impairment assessments on its buildings and infrastructural assets and found that an impairment of some of its assets had occurred. In the last few years, the value of impairment decreased due to progress made on earthquake recovery projects. As at 30 June 2017, the Council identified all assets that were damaged in the earthquakes and removed them from the asset registers. Some of these assets are still being used by residents. In accounting term, these assets do not have any value and therefore need to be removed from the asset registers. No new impairment has been identified as at 30 June 2018.

Impairment charges were applied against asset values held at the time that the impairment event occurred. Impairment costs are initially offset against the available asset revaluation reserves and, to the extent that the impairment is greater than these reserves, the excess is taken to Surplus/(Deficit).

## 18. TRADE AND OTHER PAYABLES

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
Trade payables	10,419	10,206	11,084	10,866
Deposits and bonds	3,840	3,840	3,236	3,236
Accrued expenses	782	782	795	795
Accrued Interest on borrowings	876	876	792	792
Revenue received in Advance	2,401	2,401	2,303	2,303
Related parties (Note 27)	-	213	-	218
<b>TOTAL TRADE AND OTHER PAYABLES</b>	<b>18,319</b>	<b>18,319</b>	<b>18,211</b>	<b>18,211</b>
<i>Payables under non-exchange transactions</i>	897	897	805	805
<i>Payables under exchange transactions</i>	17,422	17,422	17,405	17,405
<b>TOTAL TRADE AND OTHER PAYABLES</b>	<b>18,319</b>	<b>18,319</b>	<b>18,211</b>	<b>18,211</b>

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

**19. EMPLOYEE BENEFIT LIABILITIES**

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
Accrued pay	948	948	885	885
Annual leave	2,018	2,018	1,789	1,789
Sick leave	190	190	156	156
Time in Lieu	84	84	33	33
<b>TOTAL EMPLOYEE BENEFIT LIABILITIES</b>	<b>3,239</b>	<b>3,239</b>	<b>2,863</b>	<b>2,863</b>

**20. DEVELOPMENT AND OTHER CONTRIBUTIONS**

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July	1,036	1,036	951	951
Development contributions received	9,596	9,596	15,395	15,395
Interest	7	7	9	9
Contributions transferred to revenue	(9,298)	(9,298)	(15,282)	(15,282)
Contributions Refunded	(25)	(25)	(37)	(37)
<b>BALANCE AT 30 JUNE</b>	<b>1,316</b>	<b>1,316</b>	<b>1,036</b>	<b>1,036</b>
Current	1,316	1,316	1,036	1,036
Non-current	-	-	-	-
	<b>1,316</b>	<b>1,316</b>	<b>1,036</b>	<b>1,036</b>

Contributions are levied as one method of funding the costs associated with the development of assets to meet the demands of growth of the population.

Contributions are recognised as revenue when the assets are ready to provide the service intended or current capacity exists.

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
<i>Transferred to revenue by activity</i>				
Roading	2,957	2,957	3,296	3,296
Water	2,075	2,075	1,293	1,293
Sewerage	2,334	2,334	3,664	3,664
Drainage	25	25	1,091	1,091
Reserves	1,907	1,907	5,938	5,938
	<b>9,298</b>	<b>9,298</b>	<b>15,282</b>	<b>15,282</b>

## 21. BORROWINGS

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
<b>Current</b>				
Bond premiums/discounts	55	55	55	55
Bonds/Notes issued	25,000	25,000	10,000	10,000
<b>TOTAL CURRENT BORROWINGS</b>	<b>25,055</b>	<b>25,055</b>	<b>10,055</b>	<b>10,055</b>
<b>Non-current</b>				
Bond premiums/discounts	98	98	153	153
Bonds/Notes Issued	105,000	105,000	90,000	90,000
<b>TOTAL NON-CURRENT BORROWINGS</b>	<b>105,098</b>	<b>105,098</b>	<b>90,153</b>	<b>90,153</b>
<b>TOTAL BORROWINGS</b>	<b>130,153</b>	<b>130,153</b>	<b>100,208</b>	<b>100,208</b>

### Interest Rate Risk

Borrowings include floating and fixed interest rates. Interest rate risk is minimal as borrowings are managed under policy and hedged with fixed interest rate swaps. The interest rates range 2.02% - 6.00% (2017: 2.08% - 6.00%). The weighted average interest cost is 3.95% (2017: 4.28%).

### Security

The Committed Cash Advance Facility with the ANZ (limit-2018: \$3m, limit-2017: \$3m) is secured over the rates of the Waimakariri District Council. This facility was not drawn upon as at 30 June 2018 (2017: nil).

Bonds/Notes issued are secured over the rates of the Waimakariri District Council.

### Refinancing

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

### Maturity Analysis of Borrowings

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
Payable no later than one year	25,055	25,055	10,055	10,055
Later than one year, not later than two years	15,055	15,055	5,055	5,055
Later than two years, not later than three years	15,043	15,043	15,055	15,055
Later than three years, not later than four years	-	-	15,043	15,043
Later than four years, not later than five years	30,000	30,000	-	-
Later than five years	45,000	45,000	55,000	55,000
	<b>130,153</b>	<b>130,153</b>	<b>100,208</b>	<b>100,208</b>

The total amount of borrowings approximates the fair value.

## 21. BORROWINGS (cont'd)

### Internal Borrowings

Internal borrowings for each group of activities are detailed below.

Internal borrowings are eliminated on consolidation of activities in the Council's financial statements.

Group of Activities	Internal Borrowing	Repaid	Borrowed	Internal Borrowing	Internal Interest
	2017	2017-18	2017-18	2018	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
Roads and Footpaths	6,413	(2,653)	-	3,760	580
Water Supply	7,291	(3,977)	-	3,314	426
Sewerage and the Treatment and Disposal of Sewage	3,035	(690)	592	2,937	769
Stormwater Drainage	8,163	(1,491)	-	6,672	476
Solid Waste	917	(40)	-	877	31
Recreation	4,645	(771)	-	3,874	524
Libraries & Museums	25	(16)	-	9	10
Community Protection	81	(81)	-	-	4
Community Development	3,110	-	-	3,110	116
Property Management	500	(375)	-	125	28
Earthquake Recovery	14,204	(5,474)	-	8,730	952
Non Significant Activities	739	(705)	-	34	181
	<b>49,123</b>	<b>(16,273)</b>	<b>592</b>	<b>33,442</b>	<b>4,097</b>

## 22A. EQUITY

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
<b>Accumulated General Equity</b>				
Opening Accumulated General Equity	811,871	809,596	783,098	780,722
<b>Transfers from:</b>				
Restricted reserves	546	546	509	509
Asset revaluation reserve on disposal of Property, Plant and Equipment	986	986	889	889
<b>Transfers to:</b>				
Restricted reserves	(672)	(672)	(662)	(662)
Net Surplus/ (deficit)	21,135	20,461	28,037	28,139
<b>TOTAL ACCUMULATED GENERAL EQUITY</b>	<b>833,866</b>	<b>830,917</b>	<b>811,871</b>	<b>809,596</b>
<b>Restricted reserves</b>				
Opening Balance	5,097	5,097	4,943	4,943
<b>Transfers to:</b>				
Accumulated General Equity	(546)	(546)	(509)	(509)
<b>Transfers from:</b>				
Accumulated General Equity	672	672	662	662
	<b>5,223</b>	<b>5,223</b>	<b>5,097</b>	<b>5,097</b>
<b>Restricted reserves consist of:</b>				
Replacement Funds	863	863	326	326
Reserve Funds	4,206	4,206	4,618	4,618
Development Funds	134	134	132	132
Trust Funds	21	21	21	21
	<b>5,223</b>	<b>5,223</b>	<b>5,097</b>	<b>5,097</b>
<b>Fair value reserve</b>				
As at 1 July	1,674	1,674	442	442
Valuation gains (losses)	(196)	(196)	1,232	1,232
<b>AS AT 30 JUNE</b>	<b>1,478</b>	<b>1,478</b>	<b>1,674</b>	<b>1,674</b>
<b>TOTAL OTHER RESERVES</b>	<b>6,701</b>	<b>6,701</b>	<b>6,771</b>	<b>6,771</b>
<b>Asset revaluation reserves</b>				
Opening Balance	743,009	742,550	641,219	640,760
Transfer of revaluation reserve to accumulated general equity on disposal of Plant, Property and Equipment	(986)	(986)	(889)	(889)
Change in revaluation reserve due to revaluation	41,132	41,132	94,228	94,228
Change in revaluation reserve due to (impairment)/Impairment Reversal	-	-	8,451	8,451
<b>TOTAL ASSET REVALUATION RESERVE</b>	<b>783,155</b>	<b>782,696</b>	<b>743,009</b>	<b>742,550</b>



**22A. EQUITY (cont'd)**

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
<i>Consisting of</i>				
<b>Fixed</b>				
Land	6,395	5,956	6,395	5,956
Buildings	11,861	11,841	11,884	11,864
	<b>18,256</b>	<b>17,797</b>	<b>18,279</b>	<b>17,820</b>
<b>Infrastructural</b>				
Land	43,930	43,930	43,930	43,930
Buildings	11,443	11,443	11,443	11,443
Water	64,217	64,217	64,332	64,332
Roads	459,020	459,020	417,888	417,888
Reserves	29,509	29,509	29,898	29,898
Sewer	116,862	116,862	117,297	117,297
Drainage	38,231	38,231	38,255	38,255
Solid Waste	1,687	1,687	1,687	1,687
	<b>764,899</b>	<b>764,899</b>	<b>724,730</b>	<b>724,730</b>
	<b>783,155</b>	<b>782,696</b>	<b>743,009</b>	<b>742,550</b>

## 22B. STATEMENT OF SPECIAL AND SEPARATE FUNDS

	Opening Balance 1 July 2017	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2018	
	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>Special Funds</b>						<b>Purpose of the fund</b>
Insurance Excess Reserve Fund	-	-	-	-	-	To provide funds for payment of insurance excesses. Funded by transfers from finance services
Cam River Restoration Fund	209	3	-	-	212	Established in 2002 to provide for Cam River restoration
Plant Renewal & Replacement Fund	326	10	-	527	863	To provide for purchase of replacement plant and vehicles from transfers of depreciation and interest on the book value of assets
Loburn Reserve Development Fund	26	-	-	-	26	Proceeds of the sale of land in the Loburn area were invested for the purchase of land to extend the size of the Loburn Domain
Sefton Reserve Investment Fund	13	-	-	-	13	Established by investment of surplus funds for use at the Reserve
Long term investment/Ashburton Farm Investment	3,463	42	-	(210)	3,295	This fund was established to receive the revenue from the endowment land vested in the Council. Subsequently, the properties were sold, and the interest from funds invested is used to subsidise the general rates
Centennial Fund Account	3	-	-	-	3	Established to enable new publications such as the history of the former Rangiora County area
LAPP Disaster Fund	927	9	(256)	-	680	Provides funds for the annual insurance cost for the Local Authority Protection Programme Disaster Fund (natural disaster insurance for infrastructural assets)
Kaiapoi War Memorial Maintenance Fund	4	-	-	-	4	To carry out future maintenance of the building.
Mayoral Relief Fund	21	-	(1)	-	20	Funds available for providing grants for relief under a guidance criteria, at the discretion of the Mayor.
	<b>4,991</b>	<b>64</b>	<b>(257)</b>	<b>317</b>	<b>5,115</b>	

## 22B. STATEMENT OF SPECIAL AND SEPARATE FUNDS (cont'd)

	Opening Balance 1 July 2017	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2018
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Separate accounts</b>					
<i>Separate Accounts are maintained for targeted rates charged for a specific purpose. A separate account is maintained for each targeted rate to ensure that the funds are held and used for the specific purpose intended.</i>					
<b>Water and Stockwater</b>					
Rangiora	376	3,210	(2,681)	(62)	843
Northern Area Water	16	-	-	-	16
Water Investigation	16	-	-	-	16
West Rangiora Water	105	54	(1)	-	159
Southbrook	41	-	-	(44)	(3)
Woodend	301	1,181	(588)	(445)	449
Pegasus	857	644	(634)	(3)	864
Waikuku	117	135	(192)	(57)	2
Fernside	111	18	(5)	198	322
Ohoka	55	264	(139)	7	187
Mandeville	195	365	(465)	101	197
Kaiapoi	121	1,036	(1,275)	480	362
North East Kaiapoi Structure Plan Area	482	1	(1)	-	481
West Kaiapoi Structure Plan Area	-	-	-	-	-
Oxford <sup>1</sup>	817	686	(654)	9	857
Oxford <sup>2</sup>	39	319	(324)	(34)	-
Oxford	(9)	434	(515)	134	44
Summerhill	37	194	(215)	(16)	-
Cust	11	102	(134)	33	13
Poyntz Road	11	50	(55)	10	16
West Eyreton	35	72	(72)	(18)	17
Garrymere	42	59	(57)	6	49
Stock Water	115	366	(381)	49	149
North Rangiora Water	100	7	-	-	107
<b>Sewerage</b>					
Eastern Communities	11,111	9,277	(12,260)	(8,135)	(8)
Southbrook	370	42	(2)	180	590
East Rangiora	386	103	(62)	(32)	394
East Woodend	(511)	15	(27)	-	(523)
West Rangiora	86	59	(5)	-	140
Ohoka Utilities Scheme Loan	3	26	(10)	(17)	2

## 22B. STATEMENT OF SPECIAL AND SEPARATE FUNDS (cont'd)

	Opening Balance 1 July 2017	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2018
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Sewerage (cont'd)</b>					
West Rangiora Structure Plan Area	566	203	(79)	-	690
North Rangiora Sewer	264	35	-	-	299
West Kaiapoi Structure Plan Area	1	-	-	-	1
Woodend Structure Plan Area	-	-	-	-	-
North Kaiapoi Area A	268	4	(3)	(1)	268
Fernside	49	39	(31)	8	64
Loburn Lea	50	61	(74)	25	61
Oxford	194	718	(755)	129	285
<b>Drainage</b>					
Rangiora	1,298	1,278	(1,253)	(725)	598
Northern Area	(156)	-	(8)	-	(164)
District Drainage	545	-	(211)	250	584
Mill Rd Outline Development Plan	-	-	-	(6)	(6)
Southbrook	(1,026)	-	(245)	28	(1,243)
East Rangiora	262	199	(127)	(51)	283
West Rangiora Structure Plan Area	405	-	(42)	-	363
Coastal Urban	441	271	(253)	744	1,203
East Woodend	644	9	-	(653)	-
Pegasus	1,102	327	(195)	83	1,317
Kaiapoi	667	1,513	(1,303)	136	1,012
Kaiapoi Area A	695	1	-	-	696
Oxford	11	92	(59)	8	52
Ohoka Rural	(18)	244	(348)	150	29
Loburn Lea	36	19	(11)	6	50
Oxford Rural	77	39	(31)	7	91
Clarkville	(32)	44	(39)	3	(24)
Coastal Rural	34	121	(139)	20	36
Waimakariri Central Rural	1	110	(106)	1	6
Cust	(12)	2	(12)	2	(20)
Ashworths	1	-	(1)	-	-

## 22B. STATEMENT OF SPECIAL AND SEPARATE FUNDS (cont'd)

	Opening Balance 1 July 2017	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2018
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Solid Waste</b>					
Solid Waste	341	2,444	(1,971)	(520)	294
<b>Recreation</b>					
Rangiora CBA	2	28	(127)	103	5
Kaiapoi CBA	12	22	(110)	77	2
<b>Libraries and Museums</b>					
Museum Levy	45	535	(532)	-	48
Museum Development Levy	703	86	(16)	-	773
<b>Community Protection</b>					
Rural Fire	(29)	66	(53)	12	(4)
Stock Control	(16)	47	(42)	-	(11)
<b>Governance</b>					
Council	428	176	(1,683)	1,797	718
Kaiapoi Community Board	108	118	(94)	-	132
Rangiora Community Board	95	188	(163)	-	120
Woodend/Ashley Community Board	50	103	(82)	-	71
Oxford/Eyre Ward Advisory Board	40	121	(113)	-	48
<b>District Development</b>					
District Promotion	99	150	(576)	456	129
Economic Development	133	65	(257)	237	178

**23. STATEMENT OF CASH FLOW RECONCILIATION**

	<b>Group 2018</b>	<b>Parent 2018</b>	<b>Group 2017</b>	<b>Parent 2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Net Surplus / (Deficit):</b>	21,135	20,461	28,037	28,139
<b>Add Non Cash Items:</b>				
Depreciation	23,150	23,150	20,184	20,184
Land in lieu of cash for development contributions	-	-	(2,679)	(2,679)
Assets vested in Council	(20,834)	(20,834)	(14,323)	(14,323)
Associated entity (surplus) / deficit	(674)	-	102	-
(Gains) / losses in fair value of forestry assets	(902)	(902)	(553)	(553)
(Gains) / losses in fair value of investment property	21	21	76	76
Recognise (Gains) / losses on interest rate swaps	1,893	1,893	(2,911)	(2,911)
	<b>23,789</b>	<b>23,789</b>	<b>27,933</b>	<b>27,933</b>
<b>Movements in Working Capital</b>				
(Increase)/ Reduction in Stock	108	108	(35)	(35)
(Increase)/ Reduction in Trade and other receivables	(1,924)	(1,924)	(1,290)	(1,290)
(Increase)/ Reduction in Tax due	-	-	-	-
Increase/ (Reduction) in Trade and other payables	2,628	2,628	1,357	1,357
Increase/ (Reduction) in Employee benefit liabilities	376	376	140	140
Increase/ (Reduction) in Development contributions	280	280	85	85
(Increase)/ Reduction in Accrued interest receivable	(139)	(139)	(15)	(15)
Net GST	(365)	(365)	253	253
	<b>964</b>	<b>964</b>	<b>495</b>	<b>495</b>
	<b>24,752</b>	<b>24,752</b>	<b>28,427</b>	<b>28,427</b>
<b>Items Classified as Investing Activity</b>				
(Gains) / losses on disposal of property, plant and equipment and forestry assets	2,757	2,757	2,486	2,486
(Gains) / losses on disposal of investment property	-	-	-	-
<b>NET CASH IN(OUT)FLOW FROM OPERATING ACTIVITIES</b>	<b>27,510</b>	<b>27,510</b>	<b>30,913</b>	<b>30,913</b>

## 24. FINANCIAL INSTRUMENTS

		Group 2018	Parent 2018	Group 2017	Parent 2017
		\$'000	\$'000	\$'000	\$'000
<b>FINANCIAL ASSETS</b>	[Basis of Fair value]				
<b>Loans and Receivables</b>					
Cash and cash equivalents		19,330	19,330	16,143	16,143
Short term investments		319	319	253	253
Trade and other receivables		13,491	13,491	13,293	13,293
<b>Fair Value Through Other Comprehensive Revenue and Expense</b>					
Civic Financial Services Ltd	Non-observable inputs	134	134	135	135
Transwaste Canterbury Limited	Non-observable inputs	2,051	2,051	2,246	2,246
Local Government Funding Agency	Non-observable inputs	1,780	1,780	1,460	1,460
<b>Fair Value Through Surplus/(Deficit)</b>					
Derivative financial instruments	Observable inputs	-	-	108	108
<b>FINANCIAL LIABILITIES</b>					
<b>Financial Liabilities at amortised cost</b>					
Trade and other payables		15,917	15,917	15,908	15,908
Borrowings		130,153	130,153	100,208	100,208
<b>Fair Value Through Surplus/(Deficit)</b>					
Derivative financial instruments	Observable inputs	5,327	5,327	3,434	3,434
<b>Financial instrument risks</b>					
The Council has a series of policies to manage the risks associated with financial instruments. The Council is risk averse and seeks to minimise exposure from its treasury activities. The Council has established Council approved liability management and investment policies. These do not allow any transactions that are speculative in nature to be entered into.					
<b>MARKET RISK</b>					
<b>Price Risk</b>					
Price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. The Council is not exposed to equity securities price risk on its investments, which are classified as financial assets held at fair value through equity.					
<b>Currency Risk</b>					
Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. The Council is not exposed to currency risk, as its treasury policy does not allow the Council to enter into foreign currency transactions and that financial instruments are transacted in New Zealand dollars.					
<b>Interest Rate Risk</b>					
The interest rates on the Council's borrowings are disclosed in note 21.					
<b>Fair Value Interest Rate Risk</b>					
Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rate. Borrowings issued at fixed rates expose the Council to fair value rate risk. The Council's liability management policy outlines the level of borrowing that is to be secured using fixed rate instruments. Fixed to floating interest rate swaps are entered into to hedge the fair value interest rate risk arising where the Council has borrowed at fixed rates. In addition, investments at fixed interest rates expose the Council to fair value interest rate risk.					
<b>Sensitivity Analysis</b>					
If interest rates on borrowings/derivative financial instruments at 30 June 2018 had fluctuated by plus or minus 0.5%, the effect would have been to increase/decrease the surplus after tax by \$18,000 (2017: \$28,000).					

**24. FINANCIAL INSTRUMENTS (cont'd)**

		2018 Parent		2017 Parent	
		+0.5% \$'000	-0.5% \$'000	+0.5% \$'000	-0.5% \$'000
<b>Impact on Surplus/(Deficit)</b>					
<b>Financial Liabilities</b>					
Financial Liabilities at amortised cost					
Borrowings		(650)	650	(500)	500
<b>Fair Value Through Surplus/(Deficit)</b>					
Derivative financial instruments		668	(668)	528	(528)
		<b>18</b>	<b>(18)</b>	<b>28</b>	<b>(28)</b>

**Cash Flow Interest Rate Risk**

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in the market interest rates. Borrowings and investments issued at variable interest rates expose the Council to cash flow interest rate risk.

The Council manages its cash flow interest rate risk on borrowings by using floating-to-fixed interest rate swaps. Such interest rate swaps have the economic effect of converting borrowings at floating rates and swaps them into fixed rates that are generally lower than those available if the Council borrowed at fixed rates directly. Under the interest rate swaps, the Council agrees with other parties to exchange, at specified intervals, the difference between fixed contract rates and floating-rate interest amounts calculated by reference to the agreed notional principal amounts.

**Credit Risk**

Credit risk is the risk that a third party will default on its obligation to the Council, causing the Council to incur a loss. The Council has no significant concentrations of credit risk, as it has a large number of credit customers, mainly ratepayers, and the Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from rate payers.

The Council invests funds only in deposits with registered banks and local authority stock and its investments policy limits the amount of credit exposure to any one institution or organisation.

Investments in other Local Authorities are secured by charges over rates. Other than other Local Authorities, the group only invests funds with those entities which have a Standard and Poor's credit rating of at least A for short term and A for long term investments. Accordingly, the group does not require any collateral or security to support these financial instruments.

All Council's cash assets and derivative financial instrument assets are with New Zealand registered banks (Credit Ratings: ANZ AA-; Westpac AA-). The Council also owns shares and borrower notes in NZ Local Government Funding Agency Ltd - LGFA (refer to Note 10) and their shares were rated AA+.

**Liquidity Risk**

Liquidity risk is risk that the Council will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. The Council aims to maintain flexibility in funding by keeping committed credit lines available.

In meeting its liquidity requirements, the Council maintains a target level of investments that must mature within the next 12 months and to meet its projected business requirements in the next 12 months.

The Council manages its borrowing in accordance with its funding and financial policies, which includes a liability management policy. These policies have been adopted as part of the the Council's Long Term Council Community Plan.

The Council does not have a overdraft facility and manages its additional funding requirements through a \$3,000,000 bank funding facility agreement (2017: \$3,000,000) and Bond/ Note issues \$130,000,000 (2017: \$100,000,000). These facilities are managed within the liability management policy.

The maturity profile of the Council's borrowings is disclosed in note 21.

## 24. FINANCIAL INSTRUMENTS (cont'd)

		Group 2018	Parent 2018	Group 2017	Parent 2017
		\$'000	\$'000	\$'000	\$'000
<b>Maturity Analysis and Effective Interest Rates of Financial Assets</b>					
Short term deposits		5,925	5,925	5,925	5,925
Weighted average effective interest rate		2.15%	2.15%	2.47%	2.47%
<b>Maturity Analysis of Financial Liabilities</b>					
<b>Trade and Other Payables</b>					
Less than 1 year		15,917	15,917	15,908	15,908
1 - 2 years		-	-	-	-
2 - 5 years		-	-	-	-
More than 5 years		-	-	-	-
		<b>15,917</b>	<b>15,917</b>	<b>15,908</b>	<b>15,908</b>
<b>Borrowings</b>					
Less than 1 year		25,055	25,055	10,055	10,055
1 - 2 years		15,055	15,055	5,055	5,055
2 - 5 years		45,043	45,043	30,098	30,098
More than 5 years		45,000	45,000	55,000	55,000
		<b>130,153</b>	<b>130,153</b>	<b>100,208</b>	<b>100,208</b>
<b>Interest Payable on Borrowings</b>					
Less than 1 year		3,534	3,534	2,647	2,647
1 - 2 years		3,246	3,246	2,800	2,800
2 - 5 years		7,285	7,285	6,425	6,425
More than 5 years		3,351	3,351	3,715	3,715
		<b>17,416</b>	<b>17,416</b>	<b>15,587</b>	<b>15,587</b>
<b>Interest Payable on Interest Rate Swaps</b>					
Less than 1 year		1,290	1,290	1,182	1,182
1 - 2 years		1,480	1,480	1,307	1,307
2 - 5 years		4,044	4,044	3,506	3,506
More than 5 years		2,709	2,709	2,994	2,994
		<b>9,523</b>	<b>9,523</b>	<b>8,989</b>	<b>8,989</b>
<b>TOTAL</b>		<b>173,010</b>	<b>173,010</b>	<b>140,692</b>	<b>140,692</b>

**25. COMMITMENTS AND CONTINGENCIES**

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
<b>Capital Commitments</b>				
Capital expenditure contracted for at balance date but not yet incurred for property, plant and equipment.	1,783	1,783	10,994	10,994

No capital commitments exist in relation to investment property as at 30 June 2018 (2017: Nil).

**Operating Leases as Lessee**

The Council leases property, plant and equipment in normal course of its business. The majority of these leases have non-cancellable terms of 36 to 60 months. The future aggregate minimum lease payments to be collected under non-collectable operating leases are as follows:

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
Not later than one year	162	162	162	162
Later than one year and not later than five years	67	67	229	229
Later than five years	-	-	-	-
<b>TOTAL NON-CANCELLABLE OPERATING LEASES</b>	<b>229</b>	<b>229</b>	<b>391</b>	<b>391</b>

Contingent rent payable has been determined on the basis of the contract schedule of payments and provisions.

Leases can be renewed at Council's option, with rents set by reference to current market rates for items of equivalent age and condition. Council does not have the option to purchase the asset at the end of the lease term.

There are no restrictions placed on Council by any of the leasing arrangements.

**Operating Leases as Lessor**

The Council leases its investment property under operating leases. 47 of the leases have a non-cancellable term of 21 years or less. 13 leases have a term of 35 years, 54 leases have a term of 30 years. The future aggregate minimum leases payments to be collected under non-cancellable operating leases are as follows:

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
<b>Non-cancellable Operating Leases as Lessor</b>				
Not later than one year	130	130	160	160
Later than one year and not later than five years	401	401	425	425
Later than five years	1,071	1,071	1,099	1,099
<b>TOTAL NON-CANCELLABLE OPERATING LEASES</b>	<b>1,602</b>	<b>1,602</b>	<b>1,684</b>	<b>1,684</b>

No contingent rents have been recognised in the surplus/(deficit) during the period.

**25. COMMITMENTS AND CONTINGENCIES (cont'd)****Contingencies**

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
<b>Contingent Liabilities</b>				
Claims	-	-	-	-

The Council has no current claims under The Building Act 2004 which would impose any obligations and liabilities on local authorities in respect to the issue of building consents and inspections of work done. No amount has not been determined at 30 June 2018. At the date of this report, there were no other matters under that Act indicating potential liability (2017:1) having been brought to the Council's attention.

**Guarantees**

The value of guarantees disclosed as contingent liabilities reflects Council's assessment of the undiscounted portion of financial guarantees that are not recognised in the Balance Sheet.

	Group 2018	Parent 2018	Group 2017	Parent 2017
	\$'000	\$'000	\$'000	\$'000
Financial guarantees	165	165	165	165

The Council financial guarantees relate to loan funding of Oxford Community Trust Oxford Art.

**Unquantified Claims**

There are no current claims outstanding with the Weathertight Homes Resolution Service (WHRS) as at 30 June 2018 (2017: 1). No prior values were settled at June 2018. No current claims related to weather tightness issues of homes in the Waimakariri District and name the Council as well as other parties. The costs of any successful claims against Council are expected to be substantially covered under the Council's insurance policies. The policy for public and professional indemnity is with Jardine Lloyd Thompson Ltd. Council is unable to accurately assess the extent of any future liability in relation to leaky buildings.

**Share of Associates' Contingent Liabilities**

Council has not identified any contingent liabilities where it would be severally liable for all or part of the liability.

## 25. COMMITMENTS AND CONTINGENCIES (cont'd)

### Local Government Funding Agency (LGFA)

The Council is a guarantor of the New Zealand Local Government Funding Agency limited (NZLGFA). The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. NZLGFA has a local currency rating from Fitch Ratings and Standard and Poor's of AA+ and a foreign currency rating of AA.

As at 30 June 2018, the Council is one of 30 local authority shareholders and 14 local authority guarantors of the NZLGFA. In that regard it has uncalled capital of \$200,000. When aggregated with the uncalled capital of other shareholders, \$20m is available in the event that an imminent default is identified. Also, together with other shareholders and guarantors, the Council is a guarantor of all of NZLGFA's borrowings. At 30 June 2018, NZLGFA had borrowings totaling \$8,236m (2017: \$7,997m).

Financial reporting standards require the Council to recognise the guarantee liability at fair value. However, the Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of NZLGFA defaulting on repayment of interest or capital to be very low on the basis that:

- \* we are not aware of any local authority debt default events in New Zealand; and
- \* local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

### Contingent Assets

Council operates under specified agreements whereby sports clubs are able to construct facilities (e.g. club rooms) on reserve land. The clubs control the use of these facilities and the Council will gain control of the asset if the club vacates the facility. Until this event occurs these assets are not recognised as assets in the Balance Sheet. As at 30 June 2018 there are 12 facilities having an approximate value of \$3.9 million (2017: 12 facilities, \$3.7 million). This estimate has been based on government valuations for the area.

The Council engaged an external contractor to construct the Ocean Outfall, where corrosion damage was identified and required replacement. Legal proceedings have been submitted with the High Court seeking damages from the Company who disputes liability. For the year to 30 June 2018, the Council's lawyers advise that it is probable that the Council will receive compensation for costs incurred remedying the corrosion damage.

### Contingent assets related to earthquake recovery

As a result of the earthquake on 4 September and its subsequent aftershocks the Council has contingent assets for subsidies from central government relating to the restoration of infrastructure assets in the District. Government policy is to subsidise 60% of the recovery costs incurred by a Council. In the Council's Long Term Plan 2015-2025 the subsidies (from CERA and NZTA) were estimated to be \$16.6 million for 2015/16 and 2016/17. For the year ended 30 June 2018 the Council recognised revenue of \$5.4 million (2017: \$1.7 million).

### Emissions Trading Scheme

The New Zealand Emissions Trading Scheme (ETS) became law on 28 September 2008 with the passing of the Climate Change Response (Emissions Trading) Amendment Act 2009 (the Act). The Act provides for carbon credits to be allocated to owners of pre-1990 forest land pursuant to the New Zealand Government's Allocation Plan. The Council has registered its pre-1990 land to receive its entitlements. The latest figures held by The Ministry of Primary Industry shows Council pre 1990 forest being 120.98 hectares (2017 120.98 hectares). The current carbon credit balance is 1,673 units (2017: 1,673), with a current market value of \$35,300 (2017: 1,673 carbon credits \$28,775 estimate).

## 26. REMUNERATION

### Remuneration of Chief Executive

In accordance with section 98 and schedule 10 part 3 section 32(1) (c) of the local Government Act 2002. The Chief Executive of the Waimakariri District Council is appointed under section 42(1) of the Local Government Act 2002. Remuneration paid to the Chief Executive. Remuneration of Mayor, Councillors and Board Members In accordance with Section 98 and Schedule 10 part 3 (32 (1)a and 32 (1)b) of the Local Government Act 2002.

	2018	2017
TOTAL REMUNERATION PAID TO THE CHIEF EXECUTIVE	338,239	339,003

### Remuneration of Mayor, Councillors and Board Members

In accordance with Section 98 and Schedule 10 part 3 (18(1)a and 18(1)b) of the Local Government Act 2002. The honorarium payments are within the limits set under the Act.

	2018 Honorarium (including mileage and other reimbursements)	2018 Meeting / Hearings	2018 Total	2017 Honorarium (including mileage and other reimbursements)	2017 Meeting / Hearings	2017 Total
	\$	\$	\$	\$	\$	\$
<b>Mayor and Councillors as at 30 June:</b>						
David Ayers (Mayor)	118,943	-	118,943	116,093	-	116,093
Kevin Felstead (Deputy Mayor)	53,677	-	53,677	47,761	-	47,761
Peter Allen (till August 2018)	8,540	1,491	10,031	41,541	8,346	49,887
Neville Atkinson	42,132	12,011	54,143	41,492	3,060	44,552
Kirstyn Barnett (from January 2018)	20,335	-	20,335	13,862	-	13,862
Robbie Brine	42,235	-	42,235	41,258	-	41,258
Wendy Doody	42,132	1,811	43,943	41,341	816	42,157
Caroline Faass (till October 2016)	-	-	-	13,862	-	13,862
Peter Farrant (till October 2016)	-	-	-	13,579	-	13,579
Jim Gerard (till October 2016)	-	-	-	13,530	-	13,530
John Meyer	42,132	2,903	45,035	41,419	816	42,235
Alistair Blackie	42,132	-	42,132	27,679	-	27,679
Dan Gordon	44,121	-	44,121	27,479	-	27,479
Paul Williams	42,132	1,836	43,968	27,479	-	27,479
Sandra Stewart	48,902	-	48,902	27,679	-	27,679
<b>Kaiapoi Community Board Members (to October 2016)</b>						
Robyn Wallace (Chair)	-	-	-	4,941	-	4,941
Chris Greengrass	-	-	-	2,612	-	2,612
Alistair Blackie	-	-	-	2,612	-	2,612
Roger Blair	-	-	-	2,612	-	2,612
Sandra Stewart	-	-	-	2,612	-	2,612
Jackie Watson	-	-	-	2,612	-	2,612
<b>Rangiora Community Board Members (to October 2016)</b>						
Judith Hault (Chair)	-	-	-	5,819	-	5,819
Murray Clarke	-	-	-	2,818	-	2,818
Keith Galloway	-	-	-	2,818	-	2,818

## 26. REMUNERATION (cont'd)

	2018 Honarium (including mileage and other reimbursements)	2018 Meeting / Hearings	2018 Total	2017 Honarium (including mileage and other reimbursements)	2017 Meeting / Hearings	2017 Total
	\$	\$	\$	\$	\$	\$
<b>Rangiora Community Board Members contd</b>						
Greg Miller	-	-	-	2,818	-	2,818
Michelle Nelson	-	-	-	2,818	-	2,818
<b>Woodend-Ashley Community Board Members (to October 2016)</b>						
Karen Eastwood (Chair)	-	-	-	5,095	-	5,095
Duncan Lundy	-	-	-	2,578	-	2,578
Rick Cable	-	-	-	2,578	-	2,578
Keith Nelson	-	-	-	2,578	-	2,578
James Ensor	-	-	-	2,578	-	2,578
Chris Prickett	-	-	-	2,578	-	2,578
<b>Kaiapoi-Tuahiwi Community Board Members</b>						
Jackie Watson (Current Chair)	18,008	-	18,008	11,651	-	11,651
Chris Greengrass	9,583	-	9,583	6,038	-	6,038
Roger Blair	9,583	-	9,583	6,038	-	6,038
Martin Pinkham	9,583	-	9,583	6,038	-	6,038
Philip Redmond	9,583	-	9,583	6,038	-	6,038
<b>Rangiora-Ashley Community Board Members</b>						
Jim Gerard (Current Chair)	22,920	2,933	25,853	14,737	2,907	17,644
Duncan Lundy	12,022	-	12,022	7,627	-	7,627
Murray Clarke	12,022	-	12,022	7,627	-	7,627
Keith Galloway	12,022	-	12,022	7,627	-	7,627
Judith Hoult	12,022	-	12,022	7,627	-	7,627
Sarah Lewis	12,221	-	12,221	7,627	-	7,627
Greg Miller	12,022	-	12,022	7,627	-	7,627
Chris Prickett	12,022	-	12,022	7,827	-	7,827
<b>Woodend-Sefton Community Board Members</b>						
Shona Powell (Current Chair)	15,083	-	15,083	7,769	-	7,769
Andrew Thompson	8,120	-	8,120	5,086	-	5,086
Karen Eastwood	-	-	-	527	-	527
John Archer	8,120	-	8,120	5,086	-	5,086
Rhonda Mather	8,120	-	8,120	5,086	-	5,086
Andrea Allen	8,120	-	8,120	2,149	-	2,149

**26. REMUNERATION (cont'd)**

	2018 Honorarium (including mileage and other reimbursements)	2018 Meeting / Hearings	2018 Total	2017 Honorarium (including mileage and other reimbursements)	2017 Meeting / Hearings	2017 Total
	\$	\$	\$	\$	\$	\$
<b>Oxford-Ohoka Community Board Members</b>						
Doug Nicholl (Current Chair)	17,833	-	17,833	11,179	-	11,179
Mark Brown	9,095	-	9,095	5,721	-	5,721
James Ensor	9,095	-	9,095	5,721	-	5,721
Shirley Farrell	9,033	-	9,033	5,363	-	5,363
John Lynn	9,235	-	9,235	5,733	-	5,733
Thomas Robson	9,095	-	9,095	5,921	-	5,921
<b>Council Appointees Te Kōhaka o Tūhaitara Trust</b>						
Neville Atkinson (Councillor)	-	-	-	-	-	-
Katherine McMillan	-	-	-	-	-	-
Alan Joliffe	3,024	-	3,024	2,721	-	2,721
<b>TOTAL</b>	<b>824,998</b>	<b>22,983</b>	<b>847,981</b>	<b>761,323</b>	<b>15,945</b>	<b>777,268</b>

With the enactment of the Local Government Act 2002, the Remuneration Authority is now responsible for setting the remuneration level for elected members. The (Council) monetary remuneration detailed above was determined by the Remuneration Authority. As permitted under the Authority's guidelines the Council chose for its elected members to receive an annual salary rather than the alternative option of a combination of meeting fee payments and annual salary. Meeting fees paid to Councillors relate to Resource Management Act hearings.

**Council Employees**

	2018	Percentage of employees	2017	Percentage of employees
<b>Total annual remuneration by band for employees as at 30 June:</b>				
< \$60,000	193	50%	191	52%
\$60,000 - \$79,999	75	19%	75	20%
\$80,000 - \$99,999	61	16%	52	14%
\$100,000 - \$119,999	26	7%	24	7%
\$120,000 - \$139,999	15	4%	12	3%
\$140,000 - \$179,999	8	2%	8	2%
\$180,000 - \$339,999	8	2%	8	2%
<b>TOTAL EMPLOYEES</b>	<b>386</b>	<b>100%</b>	<b>370</b>	<b>100%</b>

Total remuneration includes non-financial benefits provided to employees.

At balance date, the Council employed 229 (2017:221) full-time employees, with the balance of staff representing 59 (2017:54) full-time equivalent employees.

A full-time employee is determined on the basis of a 40-hour working week.

## 27. RELATED PARTIES

All related party transactions between the parties are conducted on normal business terms other than for associates.

### ASSOCIATES

#### *Te Kōhaka o Tūhaitara Trust*

*Te Kōhaka o Tūhaitara Trust is a Council Controlled Organisation (CCO). The Trust was formed in response to negotiations between the Crown and Te Rūnanga o Ngāi Tahu over the coastal reserve land. The settlers of the Trust are Council and Te Rūnanga o Ngāi Tahu. The assets administered by the Trust includes the Tuhaitara coastal reserve (which is subject to the Reserves Act 1971) and the Tutaepatu Lagoon. The Council's ownership is 50%.*

#### *Enterprise North Canterbury Trust*

*Enterprise North Canterbury is a Council Controlled Organisation (CCO). Enterprise North Canterbury is a charitable trust which provides promotions and economic development services for the North Canterbury region on behalf of Waimakariri and Hurunui District Councils. Its activities are focussed on developing existing businesses and promoting new businesses within the region. The trust also promotes the region as a visitor destination. The Council's ownership is 50%*

#### *Waimakariri District Libraries Trust*

*The Waimakariri District Libraries Trust was formed to support the Waimakariri District Library Service by providing books and other library resources. The Council's ownership is 50%.*

#### *Waimakariri Arts Collection Trust*

*Waimakariri Arts Collection Trust was formed to establish and maintain a collection of artwork of merit that has an association with North Canterbury. The Council's ownership is 33%.*

### OTHER

#### *Transwaste Canterbury Limited*

*Transwaste Canterbury Limited (TCL) is a Council Controlled Organisation (CCO) under the Local Government Act 2002 as the Waimakariri District Council is one of the Councils in the Canterbury region which between them own 50% of the shares in Transwaste Canterbury Limited. TCL operates a regional landfill at Kate Valley and associated transport services. Canterbury Waste Services owns the other 50% share of the TCL. Council owns 3.9% of the shares in TCL.*

#### *Canterbury Economic Development Company Limited*

*Canterbury Economic Development Company Limited (CEDCL) is a Council Controlled Organisation (CCO) which promotes transformational economic development projects that will benefit Canterbury and to utilise the Canterbury Regional Economic Development Strategy to coordinate strategic economic development initiatives. There are ten local authorities involved, each Council owns 10% of the shares in CEDCL.*

**27. RELATED PARTIES (cont'd)****(a) Inter-Group Transactions and Balances**

	2018	2017
	\$'000	\$'000
<b>Enterprise North Canterbury</b>		
Amounts paid by the Council (Excluding GST)	646	625
Amounts payable to Enterprise North Canterbury (Including GST)	5	2
Amounts received from Enterprise North Canterbury (Excluding GST)	-	-
Accounts payable to the Council (Including GST)	-	-
<b>Te Kōhaka o Tūhaitara Trust</b>		
Amounts paid by the Council (Excluding GST)	105	87
Amounts payable by the Council (Including GST)	-	3
Accounts receivable from the Trust (Excluding GST)	14	7
<b>Waimakariri District Libraries Trust</b>		
Amounts paid by the Council (Excluding GST)	2	2
Amounts received from the Trust (Excluding GST)	4	-
<b>Waimakariri Arts Collection Trust</b>		
Amounts paid by the Council (Excluding GST)	4	4
<b>Transwaste Canterbury Limited</b>		
Services provided by the Company (Excluding GST)	2,462	2,386
Amounts payable by the Council (Including GST)	207	213
Dividends paid/payable to the Council (Inclusive of Imputation Credits)	704	1,245
<b>Canterbury Economic Development Company Limited</b>		
Amounts paid by the Council (Excluding GST)	-	-

No related party debts have been written off or forgiven during the year.

**(b) Key Management and Elected Members**

During the year elected members and key management, as part of normal customer relationships, were involved in minor transactions with Council (such as payment of rates, purchase of rubbish bags). These services were provided on normal business terms.

**Key management personnel compensation**

	2018	2017
	\$'000	\$'000
Salaries and other short term benefits	2,089	1,868
Post employment benefits	24	30

Key management personnel received no termination or other long term benefits in the year ended 30 June 2018 (2017: Nil).

Key management personnel include the Mayor, Councillors, Chief Executive and other senior management personnel.

**28. LANDFILL SITES AND AFTERCARE PROVISION**

All Council refuse landfill sites within the Waimakariri District have been closed. The Council has responsibility to put in place procedures for managing and monitoring these landfills. The Council is complying with all its responsibilities in terms of the resource consents and has been actively monitoring sites within the operational programme. The Council is also currently investigating the extent of landfill post-closure costs.

To date preliminary risk analysis has not identified any additional costs. Investigations are continuing, and if any costs were identified, these would be provided for at the time.

Recent subdivision civil works adjacent to the Kaiapoi closed landfill have required the relocation and redevelopment of groundwater monitoring bores, which will interrupt the history of water quality results.

**29. CAPITAL MANAGEMENT**

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

The Local Government Act 2002 (the Act) requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayer's funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

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

The Act requires the council to make adequate and effective provision in its Long term Plan (LTP) and in its Annual Plans (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 funding and financial policies in the Council's LTP.

**The Council has the following created reserves**

- reserves for different areas of benefit, including replacement provisions
- self-insurance reserves and
- trust and bequest reserves

Reserves for different areas of benefits 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 Council.

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

### 30. EVENTS AFTER BALANCE DATE

Land owned by the Crown will be divested into the ownership of Waimakariri District Council. This is expected to be completed by 31 December 2018.

The land is in the Kaiapoi area which was red zoned after the Canterbury earthquakes.

Following the government's approval of the Waimakariri Residential Red Zone Recovery Plan in December 2016, a Council governance group and operational team was formed in early 2017 to manage and implement the Recovery Plan. Since this time, Land Information New Zealand have worked closely with Council and the Te Kōhaka o Tūhaitara Trust on the land divestment process.

Cabinet approved the land divestment plan on May 14 2018.

The value of the land is approximately \$10.9million.

### 31. EXPLANATION OF MAJOR VARIANCES AGAINST BUDGET

Explanations for major variations from Council's estimated figures in the 2017/18 Annual Plan are as follows:

#### STATEMENT OF FINANCIAL PERFORMANCE

##### REVENUE INCLUDING OTHER GAINS

Subsidies and grants were \$0.5m over budget due to Council received additional funding for roading/emergency projects such as: Rangiora to Kaiapoi/Rangiora to Woodend cycle corridor projects, accelerated LED programme and July 2017 flood event.

Other revenue was \$1.4m over budget due to increased rates penalties, recoveries of private works, more than budgeted connection fees/lump sum contributions to connect to Council's infrastructural facilities and increased liquor licensing/food premises revenue.

Earthquake recoveries from Government agencies were under budget by \$1.4m due to delays in the EQ recovery programme.

Vested assets were \$10.2m over budget mainly due to significant subdivisions completed in Woodend, Kaiapoi and Rangiora.

Other gains of \$0.9m contains valuation of Council's forestry assets, which was not budgeted.

### 31. EXPLANATION OF MAJOR VARIANCES AGAINST BUDGET (cont'd)

#### EXPENDITURE

**Roads and Footpaths** - Actual expenditure was \$2.5m more than budget. Depreciation was more than budgeted due to revaluation of roading assets at 30 June 2017. Capital expensed from roading capital projects also contributed to the variance. There were costs incurred on private works/road accidents repairs. Some of the costs were recovered.

**Water Supply** - Actual expenditure was \$0.9m more than budget mainly due to increased depreciation as a result of revaluation of water assets at 30 June 2017, unbudgeted asset deletion costs from the capital renewal programme and capital expensed from capital projects.

**Sewerage and the Treatment and Disposal of Sewage** - Actual expenditure was \$2.4m more than budget. Depreciation expenditure increased due to revaluation of sewer assets at 30 June 2017. Council also incurred costs on repairing the Ocean Outfall network. In addition, assets deletions due to the capital renewal programme were not budgeted.

**Libraries and Museums** - Expenditure was under budget by \$0.7m as no payments for the Canterbury Museum Redevelopment Levy were required.

**Recreation** - Expenditure was over budget by \$0.7m. Assets deletions due to the capital renewal programme were not budgeted. Depreciation expenses were more than budgeted due to new additions and vested assets.

**Property** - Expenditure was over budget by \$1m. The old Oxford Service Centre had to be demolished after issues were identified from the building strengthening project. Council also incurred costs on upgrading the Rangiora Service Centre to meet the fire code. The costs initially stayed in the capital area and were expensed as the costs incurred did not improve the building's useful life. In addition, Council had a loss on disposing the Hansen office complex, which was not budgeted.

**Earthquake recoveries** - Expenditure was over budget by \$1.5m. The final Kaiapoi wharf plan was adopted in early 2017/18. Costs that were incurred in the past but inconsistent with the final plan had been written off. The Oxford Service Centre strengthening project was carried out in the current financial year. However issues were identified and the old service centre had to be demolished resulting in expensing the capital costs incurred. In addition, the share of loss on disposal of the Hansen office complex was not budgeted.

**Non Significant Activities** - Expenditure was over budget by \$2.3m. This is mainly due to the loss on revaluation of interest rate swaps. Computer/laptop deletions due to the IT renewal programme were not budgeted.

#### OTHER COMPREHENSIVE REVENUE AND EXPENSE

The Council recorded a \$41.1m gain on asset revaluation (budget \$14.1m). As at 30 June 2018, Council revalued its roading assets.

#### BALANCE SHEET

##### Assets

Total assets were \$120.2m over the budget mainly due to asset revaluations (at both 30 June 2017 and 30 June 2018) and new vested assets. The 2017/18 Annual Plan was finalised before the asset revaluations at 30 June 2017 were completed. Last year Council revalued its roading, 3 waters and solid waste assets.

##### Liabilities

Total liabilities were \$15.5m less than the budget due to less external borrowings were required as a result of delays in Council's capital programme.

### 32. PRIOR YEAR ERROR CORRECTION

The Council has adjusted its comparative year financial statements for the year ended 30 June 2017 for the correction of the following prior period errors.

#### VESTED ASSETS

During 2017/18, the Council identified assets (not captured in the system) that were vested to Council prior to 30 June 2016. The list of vested assets missed is shown in the table below.

	<i>Period to adjust to</i>
	<b>1 Jul 16</b>
	<b>\$'000</b>
Water	393
Sewer	405
Drainage	772
Community facilities	3,038
<b>TOTAL</b>	<b>4,608</b>

The inclusion of the additional vested assets identified has increased the opening balance of the accumulated general equity and relevant asset categories included in Property Plant & Equipment as at 1 July 2016 and 30 June 2017 by \$4.6m respectively.

# ***Cost of Activity Statements***

## GOVERNANCE for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General rates (Note 1)	1,523	1,894	1,383
Targeted Rates	524	526	441
Subsidies and Grants	8	-	-
Fees and Charges	175	15	54
<b>TOTAL REVENUE</b>	<b>2,230</b>	<b>2,435</b>	<b>1,878</b>
<b>Operating Expenditure</b>			
Council	1,683	1,822	1,562
Community Boards, Ward Advisory Board	451	537	442
Subscriptions, Levies & Grants	111	97	90
	<b>2,245</b>	<b>2,456</b>	<b>2,094</b>
Internal Interest Elimination	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,245</b>	<b>2,456</b>	<b>2,094</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(15)</b>	<b>(21)</b>	<b>(216)</b>
<b>Capital Expenditure</b>			
Renewals	-	-	-
New Works	-	-	-
Loan Repayments	-	-	-
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funded by</b>			
Loans	-	-	-
Reserves	-	-	-
Cash from Operating	-	-	-
<b>TOTAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenditure includes</b>			
Interest	-	-	-
Depreciation	-	-	-
Corporate Services Overhead	516	503	443
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of Operating Funding per Funding Impact Statement	(15)	Not applicable	Not applicable
Depreciation	-		
Development Contributions	-		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(15)</b>		

### Governance

#### Explanations of significant variances for the activity

##### General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

### DISTRICT DEVELOPMENT for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	2,704	3,360	2,465
Targeted Rates	204	162	173
Fees and Charges	848	631	663
Subsidies	-	-	101
<b>TOTAL REVENUE</b>	<b>3,756</b>	<b>4,153</b>	<b>3,402</b>
<b>Operating Expenditure</b>			
District Development	1,729	1,718	1,171
Policy and Strategy	1,709	1,389	1,037
Plan Administration	1,979	1,822	1,959
District Promotion	576	573	545
Economic Development	257	270	250
	<b>6,250</b>	<b>5,772</b>	<b>4,962</b>
Internal Interest Elimination	45	58	48
<b>TOTAL OPERATING EXPENDITURE</b>	<b>6,205</b>	<b>5,714</b>	<b>4,914</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(2,449)</b>	<b>(1,561)</b>	<b>(1,512)</b>
<b>Capital Expenditure</b>			
Renewals	17	-	-
New Works	-	311	13
Loan Repayments	73	47	36
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>90</b>	<b>358</b>	<b>48</b>
<b>Funded by</b>			
Loans	748	831	1,708
Reserves	(659)	(473)	(1,660)
Cash from Operating	-	-	-
<b>TOTAL FUNDING</b>	<b>90</b>	<b>358</b>	<b>48</b>

### DISTRICT DEVELOPMENT (cont'd) for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes</b>			
Interest	52	113	43
Depreciation	6	-	5
Corporate services overhead	241	123	193
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(1,557)	Not applicable	Not applicable
Depreciation	(6)		
Less internal recoveries	(887)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(2,449)</b>		

### District Development

#### Explanations of significant variances for the activity

##### General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

##### Fees and Charges

Fees and charges were over budget due to increased revenue from resource consents processing. This was offset by increased costs in Plan Administration.

##### Operational Expenditure

Policy and Strategy was over budget due to costs incurred on the Kaiapoi Town Centre Plan project which was initially budgeted as a capital project. The costs were assessed as operating expenditure.

### ROADS AND FOOTPATHS for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Roading Rates	10,556	10,513	10,413
Fees and Charges	507	143	545
Petrol Tax	359	307	360
Subsidies	7,648	7,191	6,061
Interest	2	-	-
Development Contributions	2,957	1,877	3,296
<b>TOTAL REVENUE</b>	<b>22,029</b>	<b>20,031</b>	<b>20,675</b>
<b>Operating Expenditure</b>			
<b>Subsidised Maintenance</b>			
Structural Maintenance	2,322	2,262	2,344
Corridor Maintenance	2,027	1,704	1,501
Land Transport and Safety	141	122	148
Other Maintenance	1,060	1,093	1,178
<b>Unsubsidised Expenditure</b>			
General Maintenance	1,669	420	1,035
Management Costs	641	704	827
Interest	1,256	1,676	1,506
Depreciation	9,403	8,125	7,951
Council Overheads	1,619	1,449	1,304
	<b>20,138</b>	<b>17,555</b>	<b>17,794</b>
Internal Interest Elimination	580	519	798
<b>TOTAL OPERATING EXPENDITURE</b>	<b>19,558</b>	<b>17,036</b>	<b>16,996</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>2,471</b>	<b>2,995</b>	<b>3,679</b>
<b>Capital Expenditure</b>			
Renewals	5,629	6,194	4,697
New Works	19,314	17,816	12,793
Loan Principal Repayments	537	836	499
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>25,480</b>	<b>24,846</b>	<b>17,989</b>

### ROADS AND FOOTPATHS (cont'd) for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Funded by</b>			
Loans	1,299	14,478	3,293
Capital Revenue	1,346	-	-
Reserves	10,960	-	3,067
Cash from Operating	11,874	10,368	11,630
<b>TOTAL FUNDING</b>	<b>25,480</b>	<b>24,846</b>	<b>17,989</b>
<b>Operating Expenditure includes</b>			
Interest	676	1,676	708
Depreciation	9,403	8,125	7,951
Depreciation not Funded	1,428	150	164
Corporate Services Overhead	1,619	1,449	1,304
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	4,294	Not applicable	Not applicable
Depreciation	(9,403)		
Subsidies and Grants for Capital Expenditure	4,763		
Development Contributions	2,957		
Gain/(loss) on Assets Sale	(140)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>2,471</b>		

### Roads and Footpaths

#### Explanations of significant variances for the activity

#### Fees and Charges

Fees and charges were over budget as rates penalties and recoveries from private works were more than budgeted.

#### Subsidies

Roading subsidies were over budget as Council received additional funding for road/emergency projects such as: Rangiora to Kaiapoi/Rangiora to Woodend cycle corridor, the accelerated LED programme and the July 2017 flood event.

## Roads and Footpaths (cont'd)

### Development Contributions

Development contributions were over budget due to the Silverstream Arterial Road development.

### Operational Expenditure

Corridor Maintenance was over budget due to the various rain events that occurred in 2017/18. 51% was recovered from NZTA.

General maintenance was more than budgeted due to capital expensed from capital projects and additional costs incurred on emergency repairs required for road accidents (Council has sought recoveries from relevant parties).

Interest expense was less than budgeted due to less borrowings required as a result of delays in the roading capital programme.

Depreciation expenditure was over budget mainly due to revaluation of roading assets at 30 June 2017 and depreciation of new assets/vested assets.

### Capital Expenditure

Capital expenditure was over budget due to carryover adjustments after the 2017/18 Annual Plan was finalised.

In addition, Council obtained more funding for new works.

## WATER SUPPLY for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Targeted Rates	6,720	6,680	6,360
Fees and Charges	334	129	360
Interest	49	216	27
Development Contributions	2,075	1,320	1,293
<b>TOTAL REVENUE</b>	<b>9,178</b>	<b>8,345</b>	<b>8,040</b>
<b>Operating Expenditure</b>			
Rangiora	2,681	2,494	2,843
West Rangiora Structure Plan Area	-	70	-
Woodend	588	520	577
Pegasus	634	534	731
Waikuku	192	150	119
Fernside	5	5	111
Ohoka	139	122	168
Ohoka Mill Rd	-	46	-
Mandeville	465	384	352
Kaiapoi	1,275	1,003	975
North East Kaiapoi Structure Plan Area	1	2	1
Oxford No 1 Rural	654	563	910
Oxford No 2 Rural	324	282	266
Oxford	515	440	339
Summerhill	215	207	199
Cust	134	125	119
Poyntz Road	55	53	60
West Eyreton	72	66	61
Garrymere	57	58	61
Water Race	381	379	373
	<b>8,387</b>	<b>7,503</b>	<b>8,265</b>
Internal Interest Elimination	426	455	536
<b>TOTAL OPERATING EXPENDITURE</b>	<b>7,961</b>	<b>7,048</b>	<b>7,729</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>1,217</b>	<b>1,297</b>	<b>311</b>

### WATER SUPPLY (cont'd) for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Capital Expenditure</b>			
Renewals	1,035	1,222	1,424
New Works	5,643	7,236	5,550
Loan Repayments	428	512	364
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>7,106</b>	<b>8,970</b>	<b>7,338</b>
<b>Funded by</b>			
Loans	2,179	5,156	1,796
Reserves	1,209	994	3,169
Cash from operating	3,718	2,820	2,373
<b>TOTAL FUNDING</b>	<b>7,106</b>	<b>8,970</b>	<b>7,338</b>
<b>Operating expenditure includes</b>			
Interest	497	1,072	475
Depreciation	2,501	2,176	2,062
Depreciation not funded	978	653	702
Corporate services overhead	635	809	512
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	1,904	Not applicable	Not applicable
Depreciation	(2,501)		
Development contributions	2,075		
Assets written off	(261)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>1,217</b>		

### Water Supply

#### Explanations of significant variances for the activity

##### Fees and Charges

Connection fees and rates penalties received were more than budget.

### Water Supply (cont'd)

#### Development Contributions

Development contributions were more than budget due to completion of stage 3 of the Westpark Rangiora subdivision and the Ravenswood subdivision in Woodend.

#### Operational Expenditure

Rangiora & Kaiapoi schemes - asset deletions due to capital renewal programme and capital expensed from capital projects that were not budgeted. Depreciation expenditure was more than budgeted due to water assets revaluation at 30 June 2017.

#### Capital Expenditure

Some capital projects were delayed:

North East Kaiapoi Boot Main project - first stage of works has been awarded to Isaac Construction as part of Smith St intersection works. Second stage of works still being designed by the Project Delivery Unit.

Summerhill Source Upgrade (2nd Well) project - well has been drilled and water quality currently being tested. Consent to take water currently being applied for. Well head construction and pipeline construction to be undertaken.

Garrymere New Source project - community consultation is scheduled, followed by detailed design and implementation of recommended solution.

Rockford / Depot Trunk Main (Stage 1A) - Project Delivery Unit has undertaken preliminary design work. Tender has been awarded to the Water Unit. Construction to begin in October 2018.

Oxford No 1 Additional Source project - consent has been obtained for the new well and the pipeline contract has been awarded.

**SEWERAGE AND THE TREATMENT  
AND DISPOSAL OF SEWAGE  
for the year ended 30 June 2018**

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	32	40	40
Targeted Rates	7,711	7,659	6,983
Fees and Charges	351	332	692
Gains	-	-	105
Interest	185	14	104
Development Contributions	2,334	3,666	3,664
<b>TOTAL REVENUE</b>	<b>10,613</b>	<b>11,711</b>	<b>11,588</b>
<b>Operating Expenditure</b>			
Eastern District Communities	12,262	9,700	8,691
Southbrook	2	83	73
East Rangiora	62	63	77
Ohoka Utilities	10	15	10
East Woodend	27	43	29
West Rangiora	5	-	-
West Rangiora Structure Plan Area	79	26	-
West Kaiapoi Structure Plan Area	-	1	-
North Kaiapoi Area A	3	-	3
Fernside	31	40	35
Loburn Lea	74	67	86
Oxford	755	761	714
	<b>13,310</b>	<b>10,799</b>	<b>9,718</b>
Internal Interest Elimination	769	665	616
<b>TOTAL OPERATING EXPENDITURE</b>	<b>12,541</b>	<b>10,134</b>	<b>9,102</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(1,928)</b>	<b>1,577</b>	<b>2,486</b>
<b>Capital Expenditure</b>			
Renewals	4,323	5,149	2,733
New Works	18,160	23,528	9,496
Loan Repayments	690	597	540
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>23,173</b>	<b>29,274</b>	<b>12,769</b>

**SEWERAGE AND THE TREATMENT  
AND DISPOSAL OF SEWAGE (cont'd)  
for the year ended 30 June 2018**

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Funded by</b>			
Loans	9,209	14,722	4,687
Reserves	11,965	-	1,968
Capital Revenue	-	-	235
Cash from Operating	1,999	14,552	5,879
<b>TOTAL FUNDING</b>	<b>23,173</b>	<b>29,274</b>	<b>12,769</b>
<b>Operating expenditure includes</b>			
Interest	896	1,106	546
Depreciation	3,927	3,702	3,393
Depreciation not Funded	1,778	1,553	1,551
Corporate Services Overhead	897	967	661
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	436	Not applicable	Not applicable
Depreciation	(3,927)		
Gain on Sale	-		
Assets written off	(771)		
Development Contributions	2,334		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(1,928)</b>		

## Sewerage and the Treatment and Disposal of Sewage

### Explanations of significant variances for the activity

#### Development Contributions

Development Contributions were under budget mainly due to expected growth at the Eastern sewer schemes that did not happen in the current financial year.

#### Operational Expenditure

Eastern Communities were over budget due to capital expensed (repairs done on the Ocean Outfall network to replace the Stainless Steel components) and loss on asset deletions which were not budgeted for. Depreciation was also over budget due to sewer assets revaluation at 30 June 2017.

#### Capital Expenditure

Significant projects that were delayed include:

Central Rangiora Capacity upgrade project - construction on Stage 2B is underway. Dormer is currently finishing work in Buckleys Road before moving into South Belt. This stage of the project will be completed in the 2018/19 financial year.

Central Rangiora Railway Road to Waste Water Treatment Plant Construction project - stages 1, 1B, 2A and West Rangiora portion were completed. Work on Stage 2B will continue in the 2018/19 financial year.

Rangiora Waste Water Treatment Plant Inlet Works project - the pump station and new inlet works have been commissioned. New screen and demolition of the old screen to be completed in 2018/19 financial year.

## STORMWATER DRAINAGE for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	278	346	251
Targeted Rates	3,929	3,820	3,493
Fees and Charges	46	22	76
Grants	3	-	3
Interest	58	123	20
Development Contributions	25	612	1,091
<b>TOTAL REVENUE</b>	<b>4,339</b>	<b>4,923</b>	<b>4,933</b>
<b>Operating Expenditure</b>			
Flood Response	211	173	197
Rangiora	1,261	1,278	1,715
Southbrook	245	193	271
East Rangiora	127	79	155
Coastal Urban	253	239	173
Pegasus	195	344	129
Kaipoi	1,303	1,417	1,672
Kaipoi - Area A	-	6	-
Oxford	59	88	49
Ohoka Rural	348	234	228
Loburn Lea	11	19	18
Oxford Rural	31	42	22
Clarkville	39	44	37
Coastal Rural	139	127	151
Central Rural	106	100	96
Cust	12	4	5
Ashworths	1	-	-
	<b>4,383</b>	<b>4,387</b>	<b>4,918</b>
Internal Interest Elimination	476	344	562
<b>TOTAL OPERATING EXPENDITURE</b>	<b>3,907</b>	<b>4,043</b>	<b>4,356</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>432</b>	<b>880</b>	<b>577</b>

## STORMWATER DRAINAGE (cont'd) for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Capital Expenditure</b>			
Renewals	35	80	-
New Works	4,105	7,431	3,893
Loan Repayments	546	704	475
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>4,685</b>	<b>8,215</b>	<b>4,369</b>
<b>Funded by</b>			
Loans	580	6,517	1,698
Reserves	2,729	339	1,357
Cash from Operating	1,376	1,359	1,314
<b>TOTAL FUNDING</b>	<b>4,685</b>	<b>8,215</b>	<b>4,369</b>
<b>Operating expenditure includes</b>			
Interest (after internal interest elimination)	554	1,005	499
Depreciation	944	823	737
Depreciation not Funded	433	312	279
Corporate Services Overhead	343	426	277
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of Operating Funding per Funding Impact Statement	1,397	Not applicable	Not applicable
Depreciation	(944)		
Development Contributions	25		
Assets written off	(46)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>432</b>		

## Stormwater Drainage

### Explanations of significant variances for the activity

#### Development Contributions

Development contributions were less than budgeted as the planned growth in Southbrook, East Rangiora, Woodend did not happen in the current financial year.

#### Capital Expenditure

Capital expenditure was lower than budgeted due to:

Land Purchase Pond 5, Culverts, Swales project - the project is developer driven.

North Brook - Janelle to White project - Beca has prepared a brief for the scope of engineering assessment and design work. Construction works will start in 2018/19.

Parnhams Drain Pump Station Upgrade & Access project - design complete. Beca engaged to undertake tendering and construction monitoring.

Parnhams Drain Catchment Improvements project - budget has been shifted to 2020/21 to align with expected development.

## SOLID WASTE for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	542	674	522
Targeted Rates	1,300	1,232	1,224
Fees and Charges	5,087	5,533	4,938
Interest	13	12	6
Waste Minimisation charges	257	242	288
<b>TOTAL REVENUE</b>	<b>7,199</b>	<b>7,693</b>	<b>6,978</b>
<b>Operating Expenditure</b>			
Disposal	4,877	5,079	4,531
Collection	1,971	2,139	1,820
Waste Minimisation	250	296	273
	<b>7,098</b>	<b>7,514</b>	<b>6,624</b>
Internal Interest Elimination	31	35	47
<b>TOTAL OPERATING EXPENDITURE</b>	<b>7,067</b>	<b>7,479</b>	<b>6,577</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>132</b>	<b>214</b>	<b>401</b>
<b>Capital Expenditure</b>			
Renewals	14	19	4
New Works	66	1,865	59
Loan Repayments	40	37	34
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>120</b>	<b>1,921</b>	<b>97</b>
<b>Funded by</b>			
Loans	-	1,563	145
Reserves	-	260	(48)
Cash from operating	120	98	-
<b>TOTAL FUNDING</b>	<b>120</b>	<b>1,921</b>	<b>97</b>
<b>Operating expenditure includes</b>			
Interest	37	66	41
Depreciation	109	116	109
Corporate Services Overhead	591	584	463
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of Operating Funding per Funding Impact Statement	241		
Depreciation	(109)	Not applicable	Not applicable
Assets Written Off	-		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>132</b>		

### Solid Waste

#### Explanations of significant variances for the activity

##### Fees and Charges

Revenue from gate sales and refuse bag sales was less than budgeted.

##### Operational Expenditure

Operating expenditure was less than budgeted. Operation of a new kerbside recycling compactor has not started yet. In addition, waste volume was less than budgeted. The budget allowed for extra trucks for collection was not required due to less than forecasted volume of waste.

##### Capital Expenditure

Capital expenditure less than budgeted as land purchase for transfer station expansion has been delayed to 2019/20 and 2022/23 per the 2018-28 Long Term Plan.

<b>RECREATION</b> <b>for the year ended 30 June 2018</b>			
	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	610	758	613
Community Services Rates	11,777	11,981	11,607
Targeted Rates Central Business Area	49	47	46
Revaluation gain on investment properties	3	-	-
Fees and Charges	2,303	2,085	2,345
Subsidies and Grants	26	-	-
Development Contributions	1,907	1,374	5,938
<b>TOTAL REVENUE</b>	<b>16,675</b>	<b>16,245</b>	<b>20,549</b>
<b>Operating Expenditure</b>			
Reserves	8,132	7,143	7,453
Red Zone Regeneration Operations	754	610	3
Airfield	366	314	554
Buildings	2,465	2,578	2,388
Pools	4,802	4,829	4,792
Central Business Areas	238	229	212
Camping Grounds	196	170	284
Community Grants	473	533	337
Public Conveniences	556	546	542
	<b>17,982</b>	<b>16,952</b>	<b>16,565</b>
Internal Interest Elimination	524	194	659
<b>TOTAL OPERATING EXPENDITURE</b>	<b>17,458</b>	<b>16,758</b>	<b>15,906</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(783)</b>	<b>(513)</b>	<b>4,643</b>

<b>RECREATION (cont'd)</b> <b>for the year ended 30 June 2018</b>			
	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Capital Expenditure</b>			
Renewals	1,020	3,779	1,093
New Works	4,405	6,936	8,555
Loan Repayments	561	514	510
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>5,986</b>	<b>11,229</b>	<b>10,158</b>
<b>Funded by</b>			
Loans	129	5,564	640
Reserves	3,422	3,774	752
Cash from Operating	2,435	1,891	8,766
<b>TOTAL FUNDING</b>	<b>5,986</b>	<b>11,229</b>	<b>10,158</b>
<b>Operating expenditure includes</b>			
Interest	610	1,151	585
Depreciation	3,218	3,026	2,979
Depreciation not Funded	814	622	855
Corporate Services Overhead	1,270	1,379	1,005
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of Operating Funding per Funding Impact Statement	1,273	Not applicable	Not applicable
Depreciation	(3,218)		
Revaluation gain/(loss) on Investment Property	3		
Assets Written Off	(748)		
Development Contributions	1,907		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(783)</b>		

## Recreation

### Explanations of significant variances for the activity

#### *Fees and Charges*

Rates penalties were over budget. Facility/hall hire revenue was more than budgeted.

#### *Development Contributions*

Development contributions were over budget due to completion of stage 3 of Westpark Rangiora subdivision and development in Woodend (Ravenswood).

#### *Operational Expenditure*

Reserves expenditure was more than budget due to assets disposals not budgeted and increased depreciation expenditure as a result of new additions and vested assets.

#### *Capital Expenditure*

Capital expenditure lower than budgeted due to:

Land Purchase Neighbourhood project - project budget not fully spent as the project is subject to new subdivisions/development.

Hard Court Renewals - renewal projects are being planned after seven basketball courts were identified as requiring some remedial work.

Rangiora Tennis Centre Car Park - the tennis court development at Pentecost Road is no longer going ahead due to funding support from the community no longer being available.

Non-specified Reserve Enhancement - staff have undertaken a review of all parks and a programme for improvements has been identified which includes Ohoka Domain, Kairaki Reserve and Gladstone Sports Fields.

Toilet Renewals - This budget is being used for the redevelopment of the Victoria Park Toilets. The plan has been approved and detailed engineering drawings are currently being prepared ready for tender.

<b>LIBRARIES AND MUSEUMS</b> <b>for the year ended 30 June 2018</b>			
	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Targeted Community Services Rates	3,509	3,560	3,243
Targeted Rates	603	611	600
Fees and Charges	172	151	168
Subsidies and grants	-	-	4
Interest	10	11	6
<b>TOTAL REVENUE</b>	<b>4,294</b>	<b>4,333</b>	<b>4,021</b>
<b>Operating Expenditure</b>			
Library	3,771	3,989	3,678
Museum Operational Levy	532	538	521
Museum Redevelopment Levy	16	499	15
Museums	3	10	3
	<b>4,322</b>	<b>5,036</b>	<b>4,217</b>
Internal Interest Elimination	10	11	15
<b>TOTAL OPERATING EXPENDITURE</b>	<b>4,312</b>	<b>5,025</b>	<b>4,202</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(18)</b>	<b>(692)</b>	<b>(181)</b>
<b>Capital Expenditure</b>			
Renewals	446	440	422
New Works	10	-	6
Loan Repayments	16	16	14
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>472</b>	<b>456</b>	<b>442</b>
<b>Funded by</b>			
Loans	-	125	-
Reserves	-	15	-
Cash from Operating	472	316	442
<b>TOTAL FUNDING</b>	<b>472</b>	<b>456</b>	<b>442</b>
<b>Operating expenditure includes</b>			
Interest	12	26	14
Depreciation	999	1,008	952
Depreciation not Funded	-	-	199
Corporate Services Overhead	255	286	205

<b>LIBRARIES AND MUSEUMS (cont'd)</b> <b>for the year ended 30 June 2018</b>			
	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of Operating Funding per Funding Impact Statement	982		
Assets Written Off	(1)	Not applicable	Not applicable
Depreciation	(999)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(18)</b>		

### Libraries and Museums

#### Explanations of significant variances for the activity

##### Operational Expenditure

The Canterbury Museum Redevelopment Levy was not called upon this year.

### COMMUNITY PROTECTION for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	1,664	2,069	1,614
Targeted Rates	46	41	304
Subsidies	1	-	7
Fees and Charges	5,575	4,988	5,449
<b>TOTAL REVENUE</b>	<b>7,286</b>	<b>7,098</b>	<b>7,374</b>
<b>Operating Expenditure</b>			
Civil Defence	465	434	437
Environmental Services	1,279	1,236	1,157
Building Services	4,826	4,696	4,509
Stock Control	42	41	34
Dog Control	575	484	554
Rural Fire	53	-	254
Cemeteries	190	173	139
	<b>7,430</b>	<b>7,064</b>	<b>7,084</b>
Internal Interest Elimination	4	-	10
<b>TOTAL OPERATING EXPENDITURE</b>	<b>7,426</b>	<b>7,064</b>	<b>7,074</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(140)</b>	<b>34</b>	<b>300</b>
<b>Capital Expenditure</b>			
Renewals	21	36	58
New Works	135	200	167
Loan Repayments	5	18	28
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>160</b>	<b>254</b>	<b>253</b>
<b>Funded by</b>			
Loans	52	104	80
Reserves	108	-	-
Cash from operating	-	150	173
<b>TOTAL FUNDING</b>	<b>160</b>	<b>254</b>	<b>253</b>
<b>Operating expenditure includes</b>			
Interest	5	13	10
Depreciation	50	46	43
Corporate services overhead	509	557	455

### COMMUNITY PROTECTION (cont'd) for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(90)	Not applicable	Not applicable
Depreciation	(50)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(140)</b>		

### Community Protection

#### Explanations of significant variances for the activity

##### General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

##### Fees and Charges

Fees and Charges were more than budgeted. Building consents processing revenue was more than budgeted due to a regulation change from Environment Canterbury. In addition dog registration fees/liquor&food licensing fees were over budget.

<b>COMMUNITY DEVELOPMENT for the year ended 30 June 2018</b>			
	<b>2018 Actual</b>	<b>2018 Annual Plan</b>	<b>2017 Actual</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Revenue</b>			
General Rates (Note 1)	438	545	432
Interest	1	-	1
Fees and Charges	1,049	1,014	976
Subsidies	69	20	189
<b>TOTAL REVENUE</b>	<b>1,557</b>	<b>1,579</b>	<b>1,598</b>
<b>Operating Expenditure</b>			
Community Development	489	479	444
Safer Communities	42	68	63
Injury Prevention	58	80	54
Youth Development	79	96	76
Housing for the Elderly	1,209	1,104	1,192
Community Housing	111	121	127
	<b>1,988</b>	<b>1,948</b>	<b>1,956</b>
Internal Interest Elimination	116	98	162
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,872</b>	<b>1,850</b>	<b>1,794</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(315)</b>	<b>(271)</b>	<b>(196)</b>
<b>Capital Expenditure</b>			
Renewals	153	185	-
New Works	-	-	-
Loan Repayments	105	110	98
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>259</b>	<b>295</b>	<b>98</b>
<b>Funded by</b>			
Loans	-	-	-
Reserves	251	248	-
Cash from operating	8	47	98
<b>TOTAL FUNDING</b>	<b>259</b>	<b>295</b>	<b>98</b>
<b>Operating expenditure includes</b>			
Interest	134	153	144
Depreciation	323	318	321
Corporate services overhead	130	129	109

<b>COMMUNITY DEVELOPMENT (cont'd) for the year ended 30 June 2018</b>			
	<b>2018 Actual</b>	<b>2018 Annual Plan</b>	<b>2017 Actual</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	8	Not applicable	Not applicable
Depreciation	(323)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(315)</b>		

### Community Development

#### Explanations of significant variances for the activity

#### Capital Expenditure

No significant variances were identified.

### PROPERTY MANAGEMENT for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Forestry revenue	-	250	1
Investment property revenue	199	176	200
Other revenue	113	19	101
Interest	107	171	72
Dividends	710	600	1,251
Gain on revaluation of forestry assets	902	-	553
Gain on revaluation of investment property	-	-	18
Gain on sale	8	-	-
<b>TOTAL REVENUE</b>	<b>2,039</b>	<b>1,216</b>	<b>2,196</b>
<b>Operating Expenditure</b>			
General Management	456	370	325
Service Centers	721	56	241
Investment property	269	188	202
Other Property	8	46	134
Forestry	247	211	243
Investments	127	(10)	(277)
	<b>1,828</b>	<b>861</b>	<b>868</b>
Internal Interest Elimination	28	26	22
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,800</b>	<b>835</b>	<b>846</b>
Less Taxation expense	-	180	349
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>239</b>	<b>201</b>	<b>1,001</b>
<b>Capital Expenditure</b>			
Renewals	10	11	41
New Works	2,259	2,137	2,408
Loan Repayments	32	29	18
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>2,301</b>	<b>2,177</b>	<b>2,467</b>
<b>Funded by</b>			
Capital Revenue	335	120	-
Loans	146	305	570
Reserves	954	-	1,509
Cash from operating	865	1,752	388
<b>TOTAL FUNDING</b>	<b>2,301</b>	<b>2,177</b>	<b>2,467</b>

### PROPERTY MANAGEMENT (cont'd) for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Operating expenditure includes</b>			
Interest	33	66	20
Depreciation	626	571	613
Corporate services overhead	58	58	37
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(177)	Not applicable	Not applicable
Depreciation	(626)		
Dividends	710		
Revaluation gain/(loss) on investment properties	(24)		
Gain/(Loss) on assets sale	(546)		
Revaluation gain/(loss) on forestry assets	902		
Taxation	-		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>239</b>		

### Property Management

#### Explanations of significant variances for the activity

#### Revenue

Gain on revaluation of Council's forestry assets was not budgeted.

#### Operational Expenditure

Service Centres expenditure was more than budgeted due to costs incurred on the upgrade of Rangiora Service Centre to comply with the fire code (the project was budgeted as a capital project but costs incurred were assessed as operational in nature). In addition, the old Oxford Service Centre was demolished due to issues found during the strengthening project and its net book value was written down.

## EARTHQUAKE RECOVERY & REGENERATION for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Rates	945	948	830
Grants	-	-	25
Recovery - Government	3,670	4,022	1,583
Roading - NZTA Subsidy	1,694	2,740	164
<b>TOTAL REVENUE</b>	<b>6,309</b>	<b>7,710</b>	<b>2,602</b>
<b>Operating Expenditure</b>			
Recovery centre	-	-	8
General response and Recovery	252	-	335
Water	25	15	(13)
Sewer	48	35	49
Drainage	-	10	2
Roading	148	10	53
Recreation	978	-	142
Interest	2,062	1,742	2,027
	<b>3,513</b>	<b>1,812</b>	<b>2,603</b>
Internal Interest Elimination	952	706	1,074
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,561</b>	<b>1,106</b>	<b>1,529</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>3,748</b>	<b>6,604</b>	<b>1,073</b>
<b>Capital Expenditure</b>			
Renewals	12,379	21,211	6,383
New Works	540	200	913
Loan repayments	587	891	490
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>13,505</b>	<b>22,302</b>	<b>7,786</b>
<b>Funded by</b>			
Loans	3,000	3,008	2,972
Capital Revenue	277	-	-
Reserves	6,466	12,690	3,749
Cash from operating	3,762	6,604	1,065
<b>TOTAL FUNDING</b>	<b>13,505</b>	<b>22,302</b>	<b>7,786</b>

## EARTHQUAKE RECOVERY & REGENERATION (cont'd) for the year ended 30 June 2018

	2018 Actual	2018 Annual Plan	2017 Actual
	\$'000	\$'000	\$'000
<b>Operating expenditure includes</b>			
Interest	1,110	1,734	953
Depreciation	14	-	8
Corporate services overhead	-	-	-
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(1,473)	Not applicable	Not applicable
Depreciation	(14)		
Gain/(Loss) on assets sale	(129)		
Subsidies and grants for capital expenditure	5,364		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>3,748</b>		

### Earthquake Recovery and Regeneration

#### Explanations of significant variances for the activity

##### Revenue

Earthquake recoveries from Government agencies were under budget due to delays in the recovery programme.

##### Operational Expenditure

Recreation (Earthquake) expenditure was more than budgeted mainly due to capital expended that was not budgeted. Council adopted the final plan for the Kaiapoi Wharf rebuild in early 2017/18. Any costs incurred in the past that were inconsistent with the final plan were expensed from the capital projects. In addition, the costs incurred on strengthening of the old Oxford Service Centre were expensed from the relevant capital project due to structural issues found at the service centre, which was later demolished.

## ***Earthquake Recovery & Regeneration (cont'd)***

### ***Capital Expenditure***

There were delays in the recovery programme.

Rangiora Cark Park Building - negotiations of property purchases adjacent to the site are underway.

Jones Street Earthquake Roothing - design now expected to occur in 2018/19.

Kaiapoi East Access Road - work on paths and berms has commenced. Blackwell Cr and Ilex PI decommissioning underway.

Kaiapoi Wharf Renewal - project delayed due to design and late construction caused by works on adjacent site. Construction has now started on the Riverwall, Riverview Terraces and Pontoon piling.

Murphy Park - project is still being designed.

Kaiapoi Town Centre Renewal - property purchase completed with buildings situated on purchased land to be demolished.

# ***Other Disclosures***

## **MĀORI CONTRIBUTIONS TO DECISION-MAKING**

# Other Disclosures

## **Māori Contributions To Decision-Making**

(Clause 35, Part 3, Schedule 10 - *Local Government Act 2002*).

The Waimakariri District Council has undertaken the following activities to establish and maintain processes which provide opportunities for Māori to contribute to the decision-making processes of the Council:

### **Regular Meetings**

One of the key techniques that the Council uses to build the capacity of Māori to participate in its decision-making is on hosting and facilitating regular forum meetings between representatives of the Executive of Te Ngāi Tūāhuriri Rūnanga and Council staff.

Under the requirements of the Memorandum of Understanding 2003 (reviewed and adopted by Council 7 May 2013) between Te Ngāi Tūāhuriri Rūnanga and the Waimakariri District Council, a meeting is to be held monthly, as required, to share information and views on the *Resource Management Act 1991* processes, to provide advice on other relevant proposals and processes and to maintain relationships between both parties. It had been agreed with the Rūnanga Executive that the joint meetings with Council staff would now be held every two months, therefore four meetings were held and one Annual Hui, between

1 July 2017 and 30 June 2018. During the 2017/2018 year the Mayor and Chief Executive have attended most of these meetings, as well as various staff involved in the item presentation and meeting administration.

These meetings provide an avenue for kanohi ki te kanohi (face to face) discussion about aspects of various Council activities that impact on or are of interest to the Rūnanga and local iwi, including resource management and infrastructure development projects.

Council advises the Rūnanga about opportunities for their participation in any decision of interest through these monthly forum meetings. Within the meetings, information about any projects likely to be of interest to the Rūnanga are circulated for participants to view and to take back to discuss further within the Rūnanga Executive's own management meetings.

Some key topics considered in the 2017/18 year during monthly forum meetings included:

### **Governance**

- Kaiapoi Museum Protocols and Exhibition Section naming
- Repair of Tukutuku panels in the Council foyer
- Representation Review
- Treaty of Waitangi Commemoration
- Western Ridge Conservation Area

## **District Development**

- Parsonage Road Subdivision

### **Roads and Footpaths**

- Pedestrian access from Pegasus Township to Pa/Tuahiwi
- Proposed Rangiora/Woodend Speed Limits Review

### **Water Supply**

- Oxford Rural No 1
- Garrymere/Poyntzs Road proposed upgrades
- Bramleys Road Well

## **Sewerage & the Treatment & Disposal of Sewage**

- Ocean outfall monitoring

### **Stormwater Drainage**

- Drainage Maintenance Contract
- Cam River Enhancement Fund
- Provision of waste water along Lees Road, Williams Street, Kaiapoi
- Pines/Karaki and Waikuku Beach – Stop Banks
- Wahi Tapu, Wahi Toanga Report
- McPhedrons Road – New Bore

### **Solid Waste**

- Kerbside Collection
- Proposed Rangiora/Woodend Speed Limits Review

## **Community Services Information**

- Alcohol Policy
- *Liquor Ban Bylaw*

### Green Space

- Regeneration Update
- Kaiapoi Reserves Masterplan

### Earthquake Recovery

- Red Zone – Future Use
- Ruataniwha Kaiapoi Civic Centre

### Costs

The Council has agreed to reimburse some costs associated with attendance by Rūnanga representatives at the bi-monthly forum meetings to enable their participation, acknowledging that their time is voluntarily given.

### Annual Hui

Another key feature of Council's approach to Māori capacity building was in the attendance at the Annual Hui on Thursday 22 March 2018, hosted this year by Council. This enabled the Councillors and Council staff to consider a number of issues of particular significance to the Rūnanga, including discussion on:

- Tuahiwi Roding and Footpaths
- Water Management
- Kaiapoi and Cam Rivers enhancements
- Māori Reserve 873 Residential Development
- Kaiapoi Regeneration Areas
- *Northern Pegasus Bay Bylaw* and Fenton Reserve Areas
- LTP 2018 - 2028
- Council and Rūnanga Engagement

The notes of that Hui formed the written submission on the Council's Draft Annual Plan 2016-2027.

### Mahaanui Kurataiao Ltd

The Council has a resource person from Mahaanui Kurataiao Ltd (MKT) who attends the bi-monthly meetings and coordinates project services on behalf of Te Ngāi Tūāhuriri Rūnanga in regards to planning and resource management.

### Māori Reserve 873

In addition to the above opportunities Council consults directly with Māori landowners about any issues that affect them.



***Glossary***

***The Structure of Council***

***Council and Committees***

***Structure***

# Glossary

## Activity

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

## Allocated Costs

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

## Annual Plan

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

## Assets

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

## Capital Expenditure

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

## CBD

Central Business Districts of Kaiapoi and Rangiora.

## Capital Value

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

## Community Outcomes

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

## Community Board

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

## Contestable Fund

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

## Council-Controlled Organisation

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

## Council-Controlled Trading Organisation

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

## Depreciation

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

## Development Contributions

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

## Expenditure

Spending by Council.

## Financial Year

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

## General Rate

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

## Indigenous Vegetation Site

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

## Hearing

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

## Hearing Panel

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

## Infrastructural Assets

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

## Internal Recoveries

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

## Land Value

The probable price that would be paid for the bare land as at the date of valuation. The value includes development work such as

drainage, excavation, filling, leveling, retaining walls, clearing, fertility build-up, flood protection.

## Loan Funds

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

## Long Term Plan

A plan, adopted every three years, that sets the strategic direction for the Council over the next 10 years and outlines Council's contribution towards achieving the community outcomes.

## Local Government Act 2002

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

## Main District Towns

Kaipoi, Oxford, Pegasus, Rangiora and Woodend.

## Mission

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

## Operating Expenditure

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

## Outline Development Plan (ODP)

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

## Output

Services, activities or goods produced by Council.

## Policy

Guidelines to support effective decision making.

## Public Benefit

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

**Private Benefit**

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

**Rates**

Funds collected from property owners in the District.

**Regional Policy Statement (RPS)**

Regional Policy statements must be prepared for each region in line with the requirements of the Resource Management Act. They enable regional councils to provide broad direction for all of the territorial local authorities in their region and a framework for resource management which each District Plan must give effect to.

**Renewal Expenditure**

This is spending that replaces deteriorating assets with new assets that have the same service potential as the originals.

**Residual Waste**

The final waste product that has no resource content and currently goes to landfill.

**Resource Consent**

This is permission to use resources such as land, water and air, granted under the *Resource Management Act 1991*.

**Restricted Assets**

Assets that cannot be disposed of because of legal or other restrictions and that provide benefit or service to the community. They include reserves vested under the *Reserves Act 1977*, endowments and property held in trust for specific purposes.

**Revenue**

Money received by Council.

**Revenue and Financing Policy**

This is a statement about who should pay for the services provided by Council. The policy outlines who will benefit for each Activity and who should pay for it, taking into account fairness and what is practical.

**Service Levels & Performance Targets**

A measure of the service that the activities deliver i.e. number of sports fields available for use, library opening hours, water quality etc.

**Significance**

This is the degree of importance of an issue, proposal, decision, or matter, as assessed by the local authority, in terms of its likely impacts and or likely consequences.

**Special Funds / Reserve Funds**

Money set aside for a specific purpose.

**Strategy**

Outlines how the District is going to undertake particular actions to deliver the community outcomes.

**Submission**

Your opportunity to tell the Waimakariri District Council your views on the Long Term Plan. Submissions need to be made in writing.

**Targeted Rating Area**

A defined geographical area which attracts a specific rating requirement.

**Uniform Annual Charge (UAC)**

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

**User fees and charges**

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

**Variants (low / medium / high)**

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

**Vested Assets**

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

**Vision**

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

**Ward Advisory Board**

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

# The Structure OF COUNCIL



## Standing Committees

### Audit and Risk Committee

Kevin Felstead  
Neville Atkinson  
Kirstyn Barnett  
Al Blackie  
Paul Williams  
Mayor David Ayers (ex officio)

### Utilities and Roading Committee

Robbie Brine  
Kevin Felstead  
John Meyer  
Sandra Stewart  
Paul Williams  
Mayor David Ayers (ex officio)

### Community and Recreation Committee

Kirstyn Barnett  
Al Blackie  
Robbie Brine  
Wendy Doody  
Dan Gordon  
Mayor David Ayers (ex officio)

### District Planning and Regulation Committee

John Meyer  
Neville Atkinson  
Wendy Doody  
Dan Gordon  
Sandra Stewart  
Mayor David Ayers (ex officio)

## Community Boards

### Kaiapoi-Tuahiwi Community Board

Jackie Watson (Chair)  
Chris Greengrass (Deputy Chair)  
Neville Atkinson  
Roger Blair  
Martin Pinkham  
Philip Redmond  
Sandra Stewart

### Oxford-Ohoka Community Board

Doug Nicholl (Chair)  
Mark Brown (Deputy Chair)  
Wendy Doody  
James Ensor  
Shirley Farrell  
Kevin Felstead  
John Lynn  
Thomas Robson

### Rangiora-Ashley Community Board

Jim Gerard, QSO (Chair)  
Duncan Lundy (Deputy Chair)  
Kirstyn Barnett  
Robbie Brine  
Murray Clarke  
Keith Galloway  
Dan Gordon  
Judith Houl  
Sarah Lewis  
Greg Miller  
Chris Prickett  
Paul Williams

### Woodend-Sefton Community Board

Shona Powell (Chair)  
Andrew Thompson (Deputy Chair)  
Andrea Allen  
John Archer  
Al Blackie  
Rhonda Mather  
John Meyer

# Council

## AND COMMITTEES STRUCTURE



### Standing Committees

#### Audit and Risk Committee

Kevin Felstead  
Neville Atkinson  
Kirstyn Barnett  
Al Blackie  
Paul Williams  
Mayor David Ayers (ex officio)

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James Ensor  
Shirley Farrell  
Kevin Felstead  
John Lynn  
Thomas Robson

#### Rangiora-Ashley Community Board

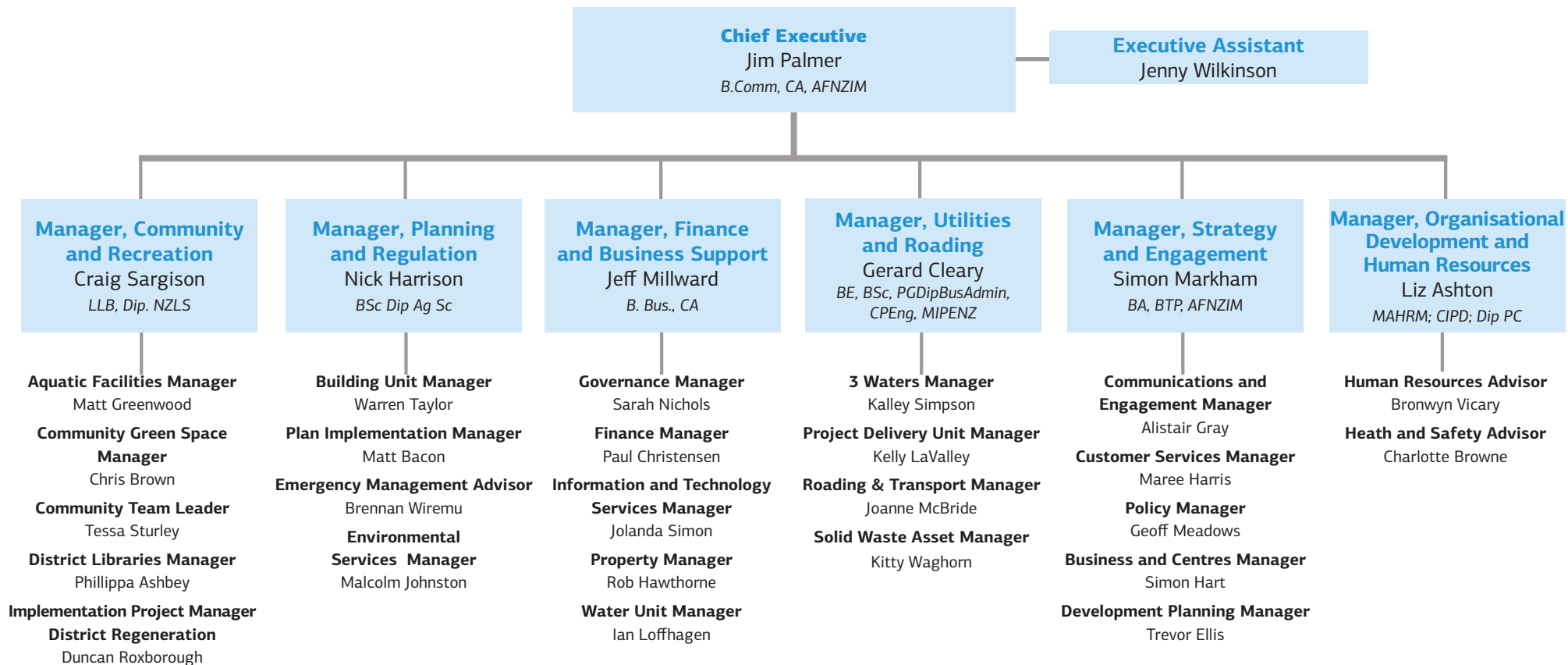
Jim Gerard, QSO (Chair)  
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Robbie Brine  
Murray Clarke  
Keith Galloway  
Dan Gordon  
Judith Hoult  
Sarah Lewis  
Greg Miller  
Chris Prickett  
Paul Williams

#### Woodend-Sefton Community Board

Shona Powell (Chair)  
Andrew Thompson (Deputy Chair)  
Andrea Allen  
John Archer  
Al Blackie  
Rhonda Mather  
John Meyer

# Staff Structure

## TO LEVEL THREE



# ***Directory***

# Directory

## Postal Address

### Waimakariri District Council

Private Bag 1005  
Rangiora 7440  
New Zealand

## Locations

### Head Office

215 High Street  
Rangiora 7400

### Oxford Service Centre

34 Main Street  
Oxford 7430

### Ruataniwha Kaiapoi Civic Centre

172 Williams Street  
Kaiapoi 7630

## Telephone

0800 965 468

## Facsimile

(03) 313 4432

## Website

waimakariri.govt.nz

## Bankers

ANZ Banking Group  
85 High Street  
Rangiora 7400

## Auditor

Audit New Zealand  
PO Box 2  
Christchurch 8140

*On behalf of:*

Auditor General  
Audit Office  
Wellington

## Solicitors

### Helmore Stewart

9 Good Street  
PO Box 44, Rangiora 7440

### Corcoran French

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

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