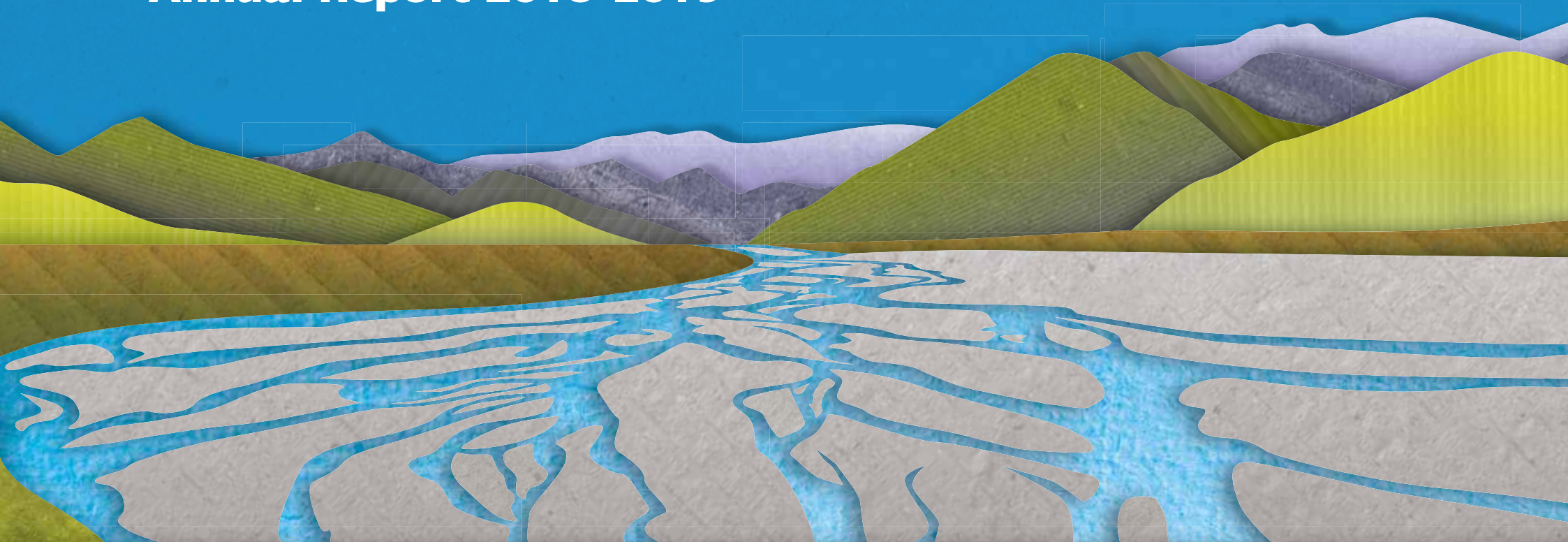


WAIMAKARIRI *Our District*

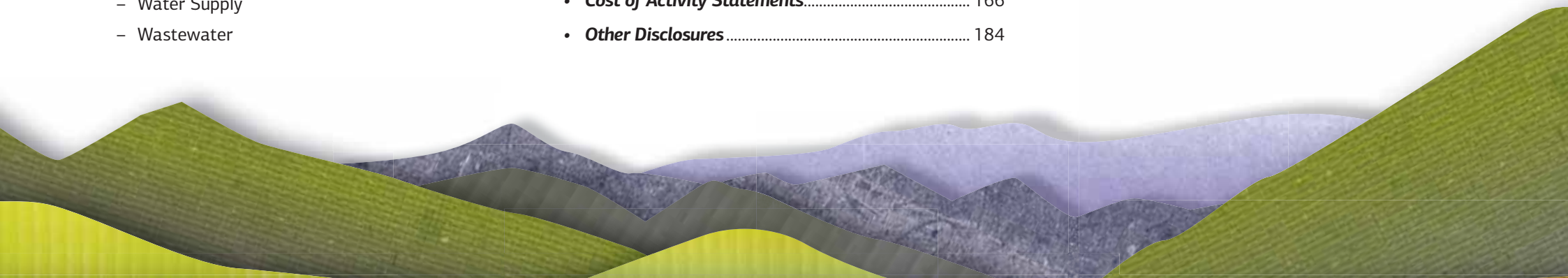
Annual Report 2018-2019



MAKING WAIMAKARIRI A GREAT PLACE TO BE

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Message from the Chief Executive

Last year we spoke about the growth the District is facing and how we have been making good progress in our recovery from the Canterbury earthquakes. We're now in the second year of the 2018 – 2028 Long Term Plan (LTP).

We have made very good progress with our earthquake recovery works substantially complete, and most of the Regeneration projects in Kaiapoi, The Pines Beach and Kairaki either complete or well underway.

Appropriately we have now turned our focus to catering for the growth of the District, with our current population of 61,200 increasing potentially to more than 90,000 over the next 30 years. Having a clear plan of how that growth will be accommodated is a major focus of the Council's review of its District Plan. It has started consulting the community about the key issues of the review, and intends notifying the draft District Plan in mid-2020. In related work, the Council has adopted a rural residential growth strategy, revised the Kaiapoi Town Centre Plan and has started reviewing Rangiora's Town Centre Strategy.

To cater for the anticipated growth we need to put in place infrastructure now to ensure that growth is managed appropriately and that funding this infrastructure is equitably spread across generations.

The 2018/19 year has very much focused on the building of infrastructure with accompanying work to further develop the value-add services the Council supplies on behalf of the community.

Key roading projects undertaken throughout the year included the opening of the West Belt extension to Townsend Road, the realignment of Feldwick Drive, reconstruction of Courtenay Drive and Jones Street in the Kaiapoi regeneration area and a number of walking and cycling pathways.

We've also been upgrading our three waters - drinking water, wastewater and stormwater - infrastructure. This is vital infrastructure which enables people to live safe and healthy lives.

For drinking water last year we commissioned the Oxford Rural No.1 water supply, created a new ultra-violet water treatment plant in Waikuku Beach, joined the Woodend and Pegasus schemes to make them both more resilient, drilled a second well for West Eyreton and undertook work to make sure wells across the District remain secure from outside contamination.

We've also been working to improve the capacity of our wastewater infrastructure. This includes a significant 10-year programme of upgrades. In practice this means we have improved the capacity of Rangiora's primary sewer main, increased the wastewater infrastructure in Tuahiwi to cater for cluster housing, and upgraded treatment systems at the Oxford plant. We've also been looking at the Eastern District plant operations to reduce the likelihood of avian botulism and midges.

In terms of stormwater management in February 2018 we had a significant amount of rainfall which highlighted areas which could be improved. Since then we've looked at and made improvements to stormwater management for the Springbrook development as well as other low-lying areas around The Pines Beach, Waikuku Beach, Mandeville and Oxford.

In regards to the 'three waters' this is a significant work programme for one year – most of which goes unseen but is exceptionally important in the health and safety of our District.

In terms of services offered, this year we rolled out the new kerbside collection service. It's been great to see how many residents have taken up this service which we believe will result in a significant amount of waste being diverted from the landfill – one of the key measures in our Waste Management and Minimisation Plan.

However, it's not only bins that we've been working on in this space. We've also been upgrading our recycling/transfer stations and are undertaking a study into how and when we should further expand the Southbrook recycling park.

From a recreation perspective we've made great progress towards building the Multi-use Indoor Sports Facility. The site is cleared, building and resource consents obtained and building work commenced in August 2019. We expect this \$28m facility to be open in May 2021.

There have also been a number of recreation parks which we have redeveloped in the last year. Visitors to the Ohoka Farmers Market will have noticed the upgrade which has taken place there, and we've also given Gladstone Park a significant upgrade and have started looking at other locations, such as Kairaki, where further upgrades are scheduled.

As mentioned earlier, we have been making great progress in recovering from the Canterbury earthquakes. Our Regeneration team handle this programme of work and residents will have no doubt seen the significant changes happening in the area over the past year.

Of particular note is the completion of the Beswick Stormwater Area, realignment of Feldwick Drive, developing sports fields, building the BMX track, dog park and the first stage of planting for the Honda Forest which is also well underway. Design work is progressing for car parking, changing rooms and public toilets.

We've also been making upgrades to the Kaiapoi River and the new terraces and boardwalk adjacent to Williams Street bridge are already a hugely popular spot for walkers and visitors to Kaiapoi. This work, along with completing a new boat ramp, floating pontoon and accompanying dredging, we hope will bring visitors and revitalise the area.

In terms of conducting our ongoing business we have been pleased to maintain the high level of services provided through our libraries and aquatic facilities.

While the volumes of resource and building consents remain at a relatively high levels, over 99 percent of these consents have been processed with the statutory timeframes and pleasingly building consents have been issued, on average, within 11 working days.

I would like to acknowledge and thank Mayor David Ayers for his outstanding leadership during his term, and also thank all councillors, community board members and our staff of the contribution they have made during the past year. Their commitment and hard work helps make Waimakariri a great place to be.

A stylized, handwritten signature in black ink that reads "Jim Palmer".

Jim Palmer
Chief Executive

Message from the Mayor

Kia ora koutou Waimakariri.

I am pleased to present this year's Annual Report to you, my last as Mayor.

Having decided to retire after nine years as the District's Mayor and over 30 years as either a councillor or mayor, I reflect, with a great sense of pride, on the progress we have made as a Council during the year, which is summarised in the Chief Executive's message.

Having come to the mayoralty one month after the September 2010 earthquake I feel incredibly privileged to have been in a position to help the Waimakariri community recover from these events. Together with a strong and united Council, along with capable staff and community board support, we have achieved a lot during this time.

While catering for the growth in the District's population has remained a constant, and will do so for many years to come, the District has made great progress in recovering from the earthquakes assisted and supported by the Council. This work has been the top priority for this Council since 2010.

In the past year we have seen many of the earthquake recovery and regeneration projects completed or well under way, building solidly on the progress that has been made in recent years. I believe the Council has delivered on its promise to build back better, something we have been passionate about.

I would like to thank all the District's community groups and businesses for the fantastic work they do to make Waimakariri a great place to be. I would also like to acknowledge and thank my fellow council and community board colleagues over the last nine years for the commitment and leadership they have provided, as well as the outstanding support that Council staff have provided during my term.

I believe I leave the office of Mayor with our community in good heart and a Council that is well placed to meet the ongoing challenges and opportunities facing us all.

Ngā Mihi



A handwritten signature in black ink that reads "David Ayers". The signature is written in a cursive, flowing style.

David Ayers
Mayor

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

Kaiapoi-Woodend



Neville Atkinson
Councillor



Al Blackie
Councillor



John Meyer
Councillor



Sandra Stewart
Councillor

Oxford-Ohoka



Wendy Doody
Councillor



Kevin Felstead
Councillor

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

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

To the readers of Waimakariri District Council's annual report
for the year ended 30 June 2019.

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, Dereck Ollsson, using the staff and resources of Audit New Zealand, to report on the information in the District Council's annual report that we are required to audit under the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

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

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

We completed our work on 8 October 2019. This is the date on which we give our report.

Opinion on the audited information

In our opinion:

- the financial statements on pages 98 to 102, 106 to

115, and pages 122 to 164:

- present fairly, in all material respects:
 - the District Council's financial position as at 30 June 2019;
 - 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 Accounting Standards.
- the funding impact statement on page 103, 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;
- the statement of service performance on pages 15 to 96:
 - presents fairly, in all material respects, the levels of service for each group of activities for the year ended 30 June 2019, 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 92, presents fairly, in all material respects, the 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 92, 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 116 to 120, which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council and Group'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 and Group 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 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 and Group'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 and Group 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 obtain sufficient appropriate audit evidence regarding the entities or business activities within the Group to express an opinion on the consolidated audited information..

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 14 and 165 to 190, but does not include the audited information and the disclosure requirements, and our auditor's report thereon.

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

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

Independence

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

In addition to our audit and our report on the disclosure requirements, we have performed a limited assurance engagement related to the District Council's debenture trust deed. This engagement is compatible with those independence requirements.

Other than our audit, our report on the disclosure requirements and this engagement, we have no relationship with or interests in the District Council or its subsidiaries and controlled entities.



Dereck Ollsson
Audit New Zealand
On behalf of the Auditor General
Christchurch, New Zealand

Statement Of Compliance and Responsibility

Compliance

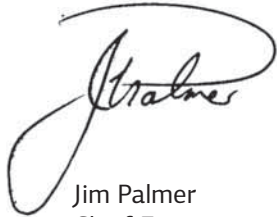
- The Council and management of the Waimakariri District Council confirm that all the statutory requirements of Section 98 and Schedule 10 Part 3 of the *Local Government Act 2002* have been complied with.

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
8 October 2019



Jim Palmer
Chief Executive
8 October 2019



Jeff Millward
Manager Finance & Business Support
8 October 2019

Our Purpose

The Council's purpose is to make Waimakariri a great place to be, in partnership with our communities guided by our outcomes, actioned through the following roles:

1. As a service provider;
2. As a funder of activities by others;
3. As an advocate on behalf of our community;
4. As a regulator under legislation.



Community Outcomes

GOVERNANCE



Effect is given to the principles of the Treaty of Waitangi

- The Council in partnership with Te Ngāi Tūāhuriri Rūnanga, continue to build our relationship through mutual understanding and shared responsibilities. ^{1 2 3 4}



There are wide ranging opportunities for people to contribute to the decision making that effects our District

- The Council makes information about its plans and activities readily available. ^{1,3}
- The Council takes account of the views across the community including mana whenua. ^{1,3}
- The Council makes known its views on significant proposals by others affecting the District's wellbeing. ³
- Opportunities for collaboration and partnerships are actively pursued. ^{1 2 3 4}

ENVIRONMENT



There is a safe environment for all

- Harm to people from natural and man-made hazards is minimised. ^{1,2,3,4}
- Our District has the capacity and resilience to quickly recover from natural disasters and adapt to the effects of climate change. ^{1,2,3,4}
- Crime, injury and harm from road crashes, gambling, and alcohol abuse are minimised. ^{1,3,4}
- Our District is well served by emergency services and volunteers are encouraged. ^{1,3}



There is a healthy and sustainable environment for all

- Harm to the environment from the impacts of land use, Use of water resources and air emissions is minimised. ^{1,3,4}
- Cultural values relating to water are acknowledged and respected. ^{3,4}
- The demand for water is kept to a sustainable level. ^{1,4}
- Harm to the environment from the spread of contaminants into ground water and surface water is minimised. ^{3,4}
- The impacts from land use activities are usually only short term and/or seasonal. ^{3,4}
- Soils are protected from erosion and unsustainable land use practices. ^{1,3,4}

PLACES & SPACES



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

- Conservation and restoration of significant areas of vegetation and/or habitats is encouraged. ^{1,2,3,4}



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

- Mana whenua are acknowledged and respected. ^{1,3}
- All cultures are acknowledged, respected and welcomed in the District.
- Heritage buildings and sites are protected and the cultural heritage links with our past are preserved. ^{1,2,3,4}
- There are wide-ranging opportunities to participate in arts and cultural activities. ^{1,2,3}



Public spaces and facilities are plentiful, accessible and high quality

- People enjoy clean water at our beaches, rivers and lakes. ^{3,4}
- There is a wide variety of public places and spaces to meet people's needs. ^{1,2,3,4}
- There are wide-ranging opportunities for people to enjoy the outdoors. ^{1,3}
- The accessibility of community and recreation facilities meets the changing needs of our community. ^{1,2,3,4}



The distinctive character of our takiwā - towns, villages and rural areas is maintained

- The centres of our towns are safe, convenient and attractive places to visit and do business. ^{1,2,3,4}
- Our rural areas retain their amenity and character. ^{3,4}



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

- There are wide-ranging opportunities for people of different ages, abilities and cultures to participate in community life and recreational activities. ^{1,2,3}

SERVICES



Transport is accessible, convenient, reliable and sustainable

- The standard of our District's roads is keeping pace with increasing traffic numbers.^{1,3,4}
- Communities in our District are well linked with each other and Christchurch is readily accessible by a range of transport modes.^{1,3}
- Public transport serves our District effectively.^{1,3}
- Opportunities to increase the occupancy of commuter vehicles is actively encouraged.³



Core utility services are provided in a timely and sustainable manner

- Harm to the environment from sewage and stormwater discharges is minimised.^{1,4}
- Council sewerage and water supply schemes, and drainage and waste collection services are provided to a high standard.^{1,4}
- Waste recycling and re-use of solid waste is encouraged and residues are managed so that they minimise harm to the environment.^{1,3,4}
- Renewable energy technologies and their efficient use is encouraged.^{1,3}
- High-speed telecommunications services are readily available across the District.^{1,3}



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

- Our people are supported by a wide range of health services that are available and accessible in our District.³
- Participation in community-based support and services is acknowledged and encouraged.^{2,3}
- Housing is available to match the changing needs and aspirations of our community.^{1,3,4}



People have wide-ranging opportunities for learning and being informed

- Our educational facilities and libraries are well resourced and have the capacity to manage and respond to changing demographics.^{1,3}
- Our people are easily able to get the information they need.^{1,2,3}



Businesses in the District are diverse, adaptable and growing

- There are growing numbers of businesses and employment opportunities in our District.^{2,3,4}
- There are sufficient and appropriate places where businesses are able to set up in our District.^{3,4}

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 2018/2019 financial year show 75 percent of all measures achieved, this is an increase of 18% on 2017/2018.

Measures that were not met

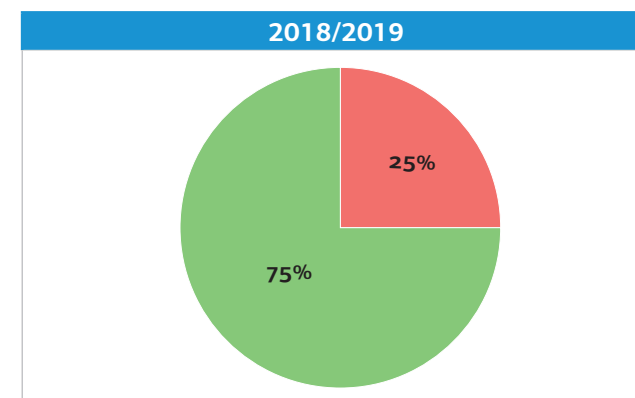
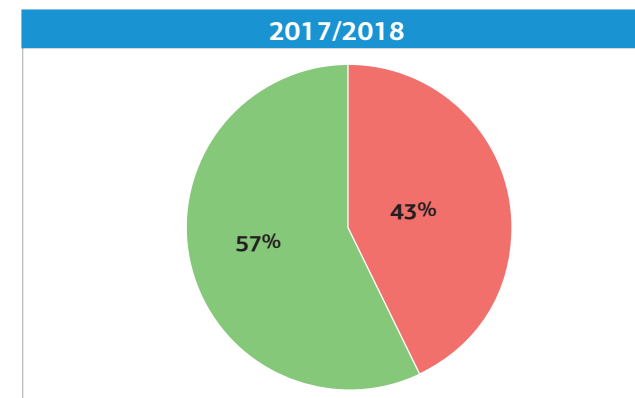
- Water Supply and Quality – The system for checking samples for Bacterial compliance needs to be improved. Protozoal compliance requires capital projects which are planned. The majority of complaints about drinking water relate to clarity and continuity of supply.
- Stockwater – Number of water outages exceeding 24 hours in duration. A review of the two outages is being undertaken.
- Recreation – The annual survey of the satisfaction of the sports grounds will be carried out with the Councils annual Customer Satisfaction Survey later in 2019.
- Community Development - Facilitation of local collaborative networks.
- Red Zone Regeneration – There have been delays in the process for establishing recreation and ecological links and developing co governance arrangements for Heritage and Mahinga Kai.
- Community Protection – The number of pools to be inspected has reduced due to a change in the Building Act.

- Stormwater Drainage - Improvements continue to be made to the processing of requests for Drainage enquiries.

Measures that almost achieved target

- Governance - The percentage of Council, Committee and Community Board meetings held per quarter (96.5% with a target of 100%).
- District Development - The percentage of resource consents issued within statutory timeframes (99.7% with a target of 100%).
- Stockwater – Percentage of service requests responded to within 48 hours (97.2% with a target of 100%).
- Aquatic Facilities - Customer satisfaction with the Aquatic Facilities, as measured by a biannual survey of facility users (89% with a target of 90%).
- Property Management - The percentage of Pensioner and Community Housing occupancy per annum (95.5% with a target of 97%).
- Animal Control - The percentage of calls for wandering stock on roads responded to within 1 hour (89% with a target of 90%).
- Building Services – The percentage of Code Compliance Certificates issued within the Statutory 20 days. (99.7% with a target of 100%). The percentage of Project Information Memoranda (PIM) applications issued within the Statutory 20 days. (99.7% with a target of 100%).

Performance results



■ = Met or exceeded target
 ■ = Not met target

Of the 111 measures, 75% (83) were completed or met, with 25% (28) not being met. Of the measures not met there were 8 (or 7% of the total measures) within 5% of the measure being met.

Service Delivery

Community Leadership

- Governance
- Māori Capacity
- District Development

Infrastructure Services

- Roads and Footpaths
- Water Supply
- Wastewater
- Stormwater Drainage
- Refuse and Recycling

Community Services

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

Property Management

Earthquake Recovery and Regeneration

Council Controlled Organisations

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

Governance

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

Community Outcomes

GOVERNANCE



Effect is given to the principles of the Treaty of Waitangi.



There are wide ranging opportunities for people to contribute to the decision making that effects our District.

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

Meetings

- Nineteen Council meetings were held, including Long Term Plan budget meetings, hearings and deliberation days.
- Twenty five Standing Committee meetings were held of Audit & Risk, Utilities & Roading, Community & Recreation and District Planning & Regulation.
- Forty four 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.

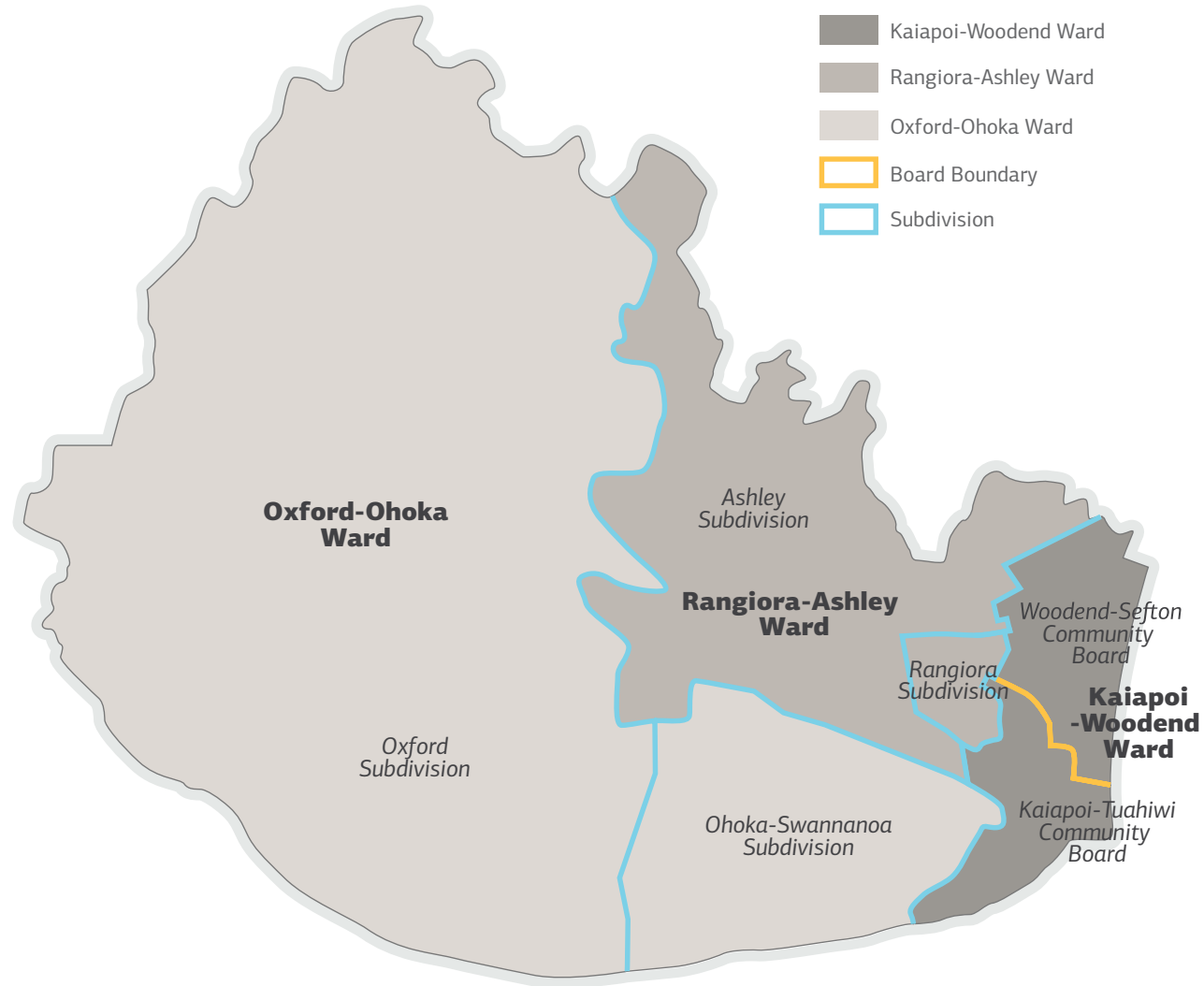
The Mayor formally welcomed 198 new citizens through eight Citizenship Ceremonies. Nationalities ranged from British and South African to Filipino, Samoan, Irish, Cambodian, Dutch, Belgian, Korean, American, Vietnamese, Finnish, Myanmar, Czech, Thai, Afghani, Russian, Canadian, Chinese, German, Indian and Australian.

Thirty one people were acknowledged with a Community Service Award during 2018/19.

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 process 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 the Council to share information to the Rūnanga about 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 May at which items for consideration in finalising the 2019/20 Annual Plan were discussed.

The Rūnanga has signaled a desire to begin the process for reviewing the MOU after a further 5-year period. Discussions with Rūnanga representatives during the year have advanced this to the point where by agreement between the parties a new joint 'Mahi Tahī (Working Together) Development Committee' of three members from each party has been established by the Council. From 2019/20 onwards it is anticipated this Committee will act as the forum through which the MOU Review and other strategic relationship issues are considered and recommendations made back to the two parties.

It is also noteworthy that there are six other Council activity related groupings and working parties that include Ngāi Tūāhuriri representatives contributing to decision-making processes. In particular the Rūnanga 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 finalising an Addendum to the Zone Implementation Plan.

The Council continued during the year 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. It is pleasing to advise the first significant cluster housing development was advanced during the year with both Council and Rūnanga contributing towards the cost of infrastructural services.

Governance - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
IWI RELATIONSHIPS					
Effect is given to the principles of the Treaty of Waitangi	On-going discussion and consultation with 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 1 meeting.	Achieved 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.	Achieved There have been five meetings held between WDC staff and the Rūnanga in the financial year.
		Rūnanga/Council Hui held.	Hui held annually.	Achieved Annual Hui held with the Rūnanga in March 2018.	Achieved Annual Hui held with the Rūnanga in May 2019.
COUNCIL'S ACCOUNTABILITY TO THE COMMUNITY					
There are wide ranging opportunities for people to contribute to the decision making that effects our District.	Recognising and responding to community requests for official information under the <i>Local Government Official Information and Meetings Act (LGOMIA) 1987</i> .	The percentage of Land Information Memorandum (LIM) applications issued within 10 working days.	100%	Achieved 100% 1,912 LIMs issued (average 2.4 days to issue).	Achieved 100% 1,982 LIMs issued (average 3 days to issue).
	Public access is provided to Council decision-making.	Percentage of Council agenda items of business that are open to the public.	At least 90%.	Achieved Over the full year, 96.76% of items of Council business were open to the public.	Achieved 91.43% of items of business were conducted in open meetings of the Council, committees and Community Boards during the year.
	Accountability to the Community is maintained through decisions reflected in Council's strategic documents.	The Long Term Plan (LTP) and Annual Plan is adopted by Council within the legislative timeframe.	Adopted by 30 June.	Achieved The LTP was adopted on 19 June 2018.	Achieved Annual Plan was adopted on 18 June 2019.

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
	Accountability to the Community is maintained through decisions reflected in Council's strategic performance documents.	The Annual Report and Summary is adopted by Council within the legislative timeframe.	Adopted by 31 October.	Achieved The 2016/17 Annual Report was adopted by Council on 24 October 2017.	Achieved The Annual report was adopted on 16 October 2018.
		The Annual Report and Summary is adopted by Council with an unmodified audit opinion.	Unmodified Opinion issued.	Achieved The Annual Report was adopted on 24 October 2017 with an unmodified opinion.	Achieved The Annual Report was adopted on 16 October 2018 with an unmodified opinion.
COMMUNITY INVOLVEMENT IN DECISION-MAKING					
<i>There are wide ranging opportunities for people to contribute to the decision making that effects our District.</i>	Maintaining Council, Committees and Community Boards as opportunities for community input into decision making.	Percentage of scheduled Council, Standing Committee, Community Board and Ward Advisory Board meetings held per quarter.	100%	Not achieved 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.	Not achieved 96.5% of scheduled meetings were held during the year. Some committee meetings were cancelled during the year due to no decision making business to be considered. In all cases these meetings have been replaced with briefings, for the committee to be provided information and have discussion on various matters.

Governance - Funding Impact Statement for 2018/2019

	2018 Long Term Plan	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	1,553	2,145	1,753
Targeted rates	365	569	582
Subsidies and grants for operating purposes	-	-	4
Fees and charges	-	-	11
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	13	15	-
TOTAL OPERATING FUNDING	1,931	2,729	2,350
Applications of operating funding			
Payments to staff and suppliers	1,513	2,183	1,949
Finance costs	-	-	-
Internal charges and overheads applied	429	546	553
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,942	2,729	2,502
SURPLUS (DEFICIT) OF OPERATING FUNDING	(11)	-	(152)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	-	-	-
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(11)	-	(152)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	(11)	-	(152)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	11	-	152
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

District Development

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

Community Outcomes

SERVICES



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



Businesses in the District are diverse, adaptable and growing.

ENVIRONMENT



There is a healthy and sustainable environment for all.

PLACES & SPACES



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

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.

Planning

Resource Consents

The Plan Implementation Unit provides a compliance and assessment 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 and private plan change 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*.

Communications and Engagement

Throughout the District Plan Review there has been an on-going programme on targeted and general communications and engagement to a variety of stakeholders and stakeholder groups. Engagement opportunities have been aligned with topic and chapters to ensure the Council review is aligned with community desires and expectations. Each engagement opportunity has been marketed through traditional and social media with engagement taking place at in-person events as well as online.

Policy and Strategy

The Policy and Strategy Unit is responsible for innovative thinking to maintain and improve Council's accountability plans, reports, corporate policies and strategies, as well as assess trends and community aspirations that impinge on the delivery of local government services in the District. The team's purpose is to support the organisation achieve its purpose through:

- Communicating with influence
- Championing continuous improvement
- Providing creative thought-leadership
- Demonstrating excellence in policy processes
- Knowing our communities.

This is delivered via five distinct work streams set out in this Business Plan:

1. Corporate planning
2. Strategy development and implementation
3. External relationships
4. Policy development and implementation
5. Monitoring, evaluation and research.

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.

Planning

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.

What we did

Three key District Development planning projects were advanced during the 2018/19 year. They were the finalisation of the Rural Residential Development Strategy, significant contribution to the Greater Christchurch Settlement Pattern Update (Our Space) and further development of the Waimakariri District Plan.

Rural Residential Development Strategy

This strategy addressed future spatial growth of small lot residential development opportunities in response to projected demand and to provide housing choice. The project assists Council in meeting its obligations under the *Resource Management Act 1991*, particularly in planning future development.

Our Space

Our Space is a review of the Greater Christchurch Urban Development Strategy (UDS) and provides a land use planning framework in response to government policy requirements. Our Space confirms a number of actions to be implemented, including the identification of development areas at Rangiora and Kaiapoi.

The District Plan Review

This review progressed through the year and included in terms of draft chapters under the *Resource Management Act 1991* and included the preparation of community engagement material (What's the Plan) across a number of topics for community and stakeholder feedback.

Planning

Resource Consents

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.
- Preparing for implementation of the Waimakariri District Plan review.

The assets we look after

Resource Consents

There are no significant assets managed by the Plan Implementation Unit under the resource management programme.

What's changed

District E-Plan

The District Plan E-Plan saw its first year of operation. This is an on-line version of the District Plan that makes the Plan more accessible to users and will be used to notify the reviewed District Plan.

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 of resource management outcomes.

District Development - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
PROVISION OF LAND IDENTIFIED FOR DEVELOPMENT					
Our community’s needs for health and social services are met. Businesses in the District are diverse, adaptable and growing.	Maintaining a strategic approach to district development when implementing Resource Management and Local Government Act responsibilities so that there is a pool of developable housing and business land for which Council planning and servicing responsibilities have been undertaken.	Supply of land identified for urban residential and business use in relevant plans and policies.	Future provision for at least five years supply of land based on recent uptake rates:		
			Residential: 250ha or 3,000 lots based on a net density of 10 households per hectare.	Achieved Overall there is 306ha of vacant residential land. Of which, 3670 potential lots are available for residential development.	Achieved Overall there is 266ha of vacant residential land. Of which, 31996 potential lots are available for residential development.
			Business: 50ha.	Achieved There is 107ha of vacant business land available for development.	Achieved There is 87ha of vacant business land.
MANAGING EFFECTS OF DEVELOPMENT ON THE ENVIRONMENT					
There is a healthy and sustainable environment for all.	Responding to plan changes in a timely manner.	The percentage of plan changes responded to in accordance with statutory timeframes.	100%	Achieved No private plan changes actively under processing.	Achieved One plan change in process. There is no timeframe until the plan change is notified.
	Responding to resource consents applications in a timely manner.	The percentage of resource consents issued within statutory timeframes.	100%	Not achieved In excess of 95% of resource consents processed within statutory timeframes.	Not achieved 99.70% of resource consents processed within statutory timeframes.
	On-going compliance monitoring with consent conditions.	The number of Land Use Consents (LUCs) audited per annum.	200	Achieved 276 consents were audited for the year.	Achieved 280 consents were audited for the year.

District Development - Funding Impact Statement for 2018/2019

	2018 Long Term Plan	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	3,274	3,798	3,094
Targeted Rates	156	162	216
Subsidies and grants for operating purposes	-	-	-
Fees and charges	505	634	904
Internal charges and overheads recovered	656	1,547	1,180
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	4,591	6,141	5,394
Applications of operating funding			
Payments to staff and suppliers	4,363	6,122	6,426
Finance costs	29	44	79
Internal charges and overheads applied	334	570	249
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	4,726	6,736	6,754
SURPLUS (DEFICIT) OF OPERATING FUNDING	(135)	(595)	(1,360)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	150	750	710
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	150	750	710
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	6
Increase (decrease) in reserves	15	155	(656)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	15	155	(650)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	135	595	1,360
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

Roads and Footpaths

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

Community Outcomes

ENVIRONMENT



There is a safe environment for all.



Transport is accessible, convenient, reliable and sustainable.

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 2019, the network comprised approximately 978km of sealed roads, 571km of unsealed roads, 288 bridges, 358km of footpaths, on and off road cycleways, streetlights, traffic signs and bus stops including seats and shelters to support the passenger transport system. 99.4% of urban roads and 55.7% of rural roads are sealed.

The total value of our roading assets (excluding land) is \$0.85 billion as at 30 June 2019.

What we did

The road maintenance and renewal budget is aligned to the NZTA approved budget and is fixed for three years. 2018/19 was the first year of the three-year funding cycle including funding for a number of new projects up to \$1m, 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 2018/19 a total of 1032m of new footpaths were constructed around the district, 1570m of dish channel was replaced with new kerb and channel and 57km of roads were resurfaced and 4.5km of pavement was reconstructed.

Other notable work included the new guardrail on Ashley Gorge Road including motorcycle under-runner railing, and a speed threshold on Harewood Road (east of Burnt Hill Road).

Work has commenced on Oxford Rd/Upham Street/, Acacia Drive intersection, plus a pedestrian refuge at Oakwood Drive. Additional pedestrian refuges and new footpath from Charles Upham to Lehman's are planned for this year.

Notable major projects included:

West Belt Extension to Townsend Road

Construction of the new road started in January 2018 and was completed in mid-2019. The road opened to traffic on 6 June.

Seal Extension

A seal extension was undertaken in partnership with Readymix Concrete on Browns Road with the length of sealed surface being extended by 1.85km. This was completed in March 2019.

Earthquake Recovery Works

2018/19 has seen the last of the earthquake recovery work being carried out with the realignment of Feldwick Drive and the reconstruction of Courtenay Drive and Jones Street.

There have also been a number of Red Zone roads decommissioned as they will not be required in the future.

Walking & Cycling

A new shared user path has been constructed along Gladstone Road, linking Petries Road to Gladstone Park in Woodend. The 760m long gritted shared path was completed in June 2019.

A gritted path was also constructed in Ohoka between Whites Road and Bradleys Road.

What's coming up

The next year will see a number of projects progressing including Kaiapoi East Regeneration Area (KERA) retained roads upgrades including Cass Street, Charles Street (east of Jones Street), Jollie Street and Hall Street.

Improvements and resurfacing of Flaxton Road outside the industrial area is to be carried out.

Design will begin for Coldstream Road improvements to support the new multi-use sports facility.

Investigation and design for improvements along the wider Skewbridge Road / Flaxton Road / Fernside Road route will be progressed along with the development of the Business Case for Skew Bridge Improvements.

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.

Roads and Footpaths - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
<i>There is a safe environment for all.</i>	The road network is increasingly free of fatal and serious injury crashes.	<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>	Reduction in fatalities and serious injury crashes.	Not achieved 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.	Achieved There was one less fatal crash and six fewer serious injury crashes on Waimakariri local roads for the whole of 2018/19 financial year compared with 2017/18.
<i>Transport is accessible, reliable and sustainable.</i>	Sealed roads provide a level of comfort that is appropriate to the road type.	<i>* The average quality of ride on a sealed road network, measured by smooth travel exposure.</i>	95% for rural roads.	Achieved 96% The next roughness rating is due February/March 2019 (surveys are carried out two-yearly).	Achieved 98% The latest survey showed a further increase in the rural road surface condition.
			75% for urban roads.	Achieved 81% The next roughness rating is due February/March 2019 (surveys are carried out two-yearly).	Achieved 81% The result for urban road surface remains above the target.
	Optimised programmes are delivered that are affordable and at a cost so that service productivity is improving.	<i>* The percentage of the sealed local road network that is resurfaced.</i>	5%	Not achieved 3.2% A larger proportion of asphaltting was carried out this year compared with chipseal, which impacted on the overall programme.	Achieved 6%

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

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
	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%	Achieved 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.	Achieved 98.70% New footpaths continue to be added, and old ones rebuilt during the year, however other footpaths are only resurveyed three yearly prior to the Asset Management Plan preparation, hence we would expect to see this as an improving statistic during the three year cycle. The next survey is due early 2020 and will provide an updated view of the network condition.
	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>	95%	Not achieved (2017/2018 target: 100%) 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.	Achieved 97.10%
	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%.	Achieved 0.75% or 4.7km.	Achieved 0.80% or 4.8km.

Roads and Footpaths - Funding Impact Statement for 2018/2019

	2018 Long Term Plan	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	147
Targeted Rates	11,858	11,210	11,351
Subsidies and grants for operating purposes	2,733	2,690	3,540
Fees and charges	152	145	631
Internal charges and overheads recovered	-	214	-
Local authorities fuel tax, fines, infringement fees, and other receipts	321	307	335
TOTAL OPERATING FUNDING	15,064	14,566	16,004
Applications of Operating Funding			
Payments to staff and suppliers	5,834	5,867	8,528
Finance costs	2,958	1,652	842
Internal charges and overheads applied	2,024	2,437	1,633
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	10,816	9,956	11,003
SURPLUS (DEFICIT) OF OPERATING FUNDING	4,248	4,610	5,001
Sources of Capital Funding			
Subsidies and grants for capital expenditure	3,791	3,449	2,943
Development and financial contributions	3,044	2,268	2,879
Increase (decrease) in debt	(257)	2,965	696
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	6,578	8,682	6,518
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	1,581	4,788	7,761
- to improve the level of service	2,264	764	1,242
- to replace existing assets	5,567	5,694	6,267
Increase (decrease) in reserves	1,414	2,046	(3,751)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	10,826	13,292	11,519
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(4,248)	(4,610)	(5,001)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

Water Supply

The Waimakariri District Council operates 14 water supply schemes supplying water to over 18,000 properties.

Community Outcomes

ENVIRONMENT



There is a safe environment for all.



There is a healthy and sustainable environment for all.

SERVICES



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

What we provide

Drinking Water

The Council provides reticulated water supplies for about 80% of the District's population from 14 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)
	Bacterial Compliant	Protozoal Compliant	
Rangiora	Yes	Yes	N/A
Kaipoi	Yes	Yes	N/A
Woodend-Pegasus	Yes	Yes	N/A
Waikuku Beach#	Yes	No	2019
Cust	No	Yes	N/A
Oxford Urban	Yes	Yes	N/A
Ohoka	Yes	Yes	N/A
Garrymere	Yes	No	2020
Poyntz Road	Yes	No	2021
Oxford Rural No. 1+	Yes	Yes	N/A
Oxford Rural No. 2	Yes	Yes	N/A
Summerhill	No	Yes	N/A
Mandeville-Fernside*	Yes	No	N/A
West Eyreton	No	Yes	N/A

#Waikuku UV is installed and functional, however further reporting is required to formally gain compliance.

*The Mandeville UV unit that serves Mandeville and Fernside operated correctly for >99% of compliance period but did not achieve compliance due to short term operational issues.

+Oxford Rural No.1 gained protozoal compliance part way through the compliance period, when the new source came online.

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 \$156m, as at June 2019.

Stockwater

The assets include an intake tunnel at Browns Rock southwest of Oxford, a main race channel, approximately 831km 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). An upgrade was completed in the 2018-19 period for the Oxford Rural No.1 scheme to gain compliance for this scheme, and to lift the boil water notice that was in place.

Oxford Rural No.1

A new deep well has been drilled, developed, tested, consented and connected to the scheme, and a new 5km pipeline installed. This has ensured that safe and compliant water is now being provided, and the boil water notice that was in place due to the old river intake has been lifted.

Waikuku Beach

A new UV plant was constructed at the Kings Avenue headworks in the 2017/18 year. During 2018/19 a second well for the scheme has been connected at this site which should allow for the full flow for the scheme to be provided through the Kings Avenue plant, and reduce reliance on the backup headworks at the Campground.

Woodend and Pegasus Joining

The Pegasus manganese removal filter was converted from a chemical filter to a biological filter during the 2017/18 period. Following this a pipeline has been installed to join the Woodend scheme to the Pegasus scheme. This has made the schemes more resilient, and improved the reliability of treatment for the Woodend scheme in particular.

West Eyreton Backup Well

A second well has been drilled, developed, consented and connected at the West Eyreton headworks, which supplies the West Eyreton and Summerhill schemes. This will make the headworks more resilient, and ensure that safe and complaint water can still be provided without relying on the shallow backup well.

Well Security

Work was undertaken at the start of the 2018/19 period to ensure that wells in Woodend and Kaiapoi are compliant with the Drinking-water standards by ensuring that the wells supplying these schemes retained their secure status.

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 - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
WATER SUPPLY AND QUALITY					
<i>There is a safe environment for all.</i>	Safety of Drinking Water 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>	Fully compliant.	Achieved One positive e. coli sample for Rangiora and one for Oxford Rural No.1 but within the allowable amount to maintain compliance.	Not achieved Some programmed samples were not taken on the correct date.
		b) <i>Protozoal compliance.</i>	Fully compliant.	Not achieved 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.	Not achieved Garrymere, Poyntzs Road and Waikuku Beach not compliant. Poyntzs and Garrymere required capital projects, Waikuku Beach requires more documentation and analysis to prove compliance. Mandeville achieved compliance part way through the year, but not for the entire year.
<i>Core utility services are provided in a timely, sustainable and affordable manner.</i>	Maintenance of the Reticulation Network 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 based on 240 litres per connection per day.</i>	Less than 22%.	Not achieved Still be to be calculated across district for end of year.	Achieved 21% for 2017/18 2018/19 analysis has not yet been completed.

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

Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
	Fault Response Times All public water supplies are actively maintained to minimise the outage of water.	<i>* The median response times to attend a call-out in response to a fault or unplanned interruption to the network reticulation system:</i>		Not achieved	
		<i>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</i>	a) Less than 60 minutes.	a) An average time of 17 minutes.	Achieved An median of 10 minutes.
		<i>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</i>	b) Less than 480 minutes.	b) There have been 27 urgent callouts with an average time of 115 minutes.	Achieved An median of 117.6 minutes.
		<i>c) Attendance for non-urgent call-outs from the time that the local authority receives notification to the time that the service personnel confirm resolution of the fault or interruption; and</i>	c) Less than 36 hours (2160 minutes).	c) There have been 644 call-outs with an average time of 1231 minutes (2018 target: less than 660 minutes).	Achieved An median of 20.65 hours.

Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
		d) 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.	d) Less than 48 hours (2,880 minutes).	d) There have been 644 call-outs with an average time of 1415 minutes (2018 target: less than 850 minutes).	Achieved An median of 24.69 hours.
Core utility services are provided in a timely, sustainable and affordable manner	Fault Response Times All public water supplies are actively maintained to minimise the outage of water.	Number of events that cause water not to be available to any connection for more than 8 hours.	Nil	Not achieved 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.	Achieved Nil.
There is a healthy and sustainable environment for all.	Customer Satisfaction All public water supplies are managed to an appropriate level of service.	The total number of complaints received about any of the following:	Less than 5 complaints per 1,000 connections to the networked reticulation system.	Not achieved Total number of complaints for the year was 148.	Not achieved Total number of complaints for the year was 110. This is equivalent to 5.85 complaints per 1,000 connections to the networked reticulation system.
		a) Drinking water clarity		29 complaints received. 1.54 per 1,000 connections.	31 complaints for year. 1.65 per 1,000 connections.
		b) Drinking water taste		15 complaints received. 0.80 per 1,000 connections.	10 complaints for year. 0.53 per 1,000 connections.
		c) Drinking water odour		5 complaints received. 0.27 per 1000 connections.	6 complaints for year. 0.32 per 1,000 connections.
		d) Drinking water pressure or flow.		66 complaints received. 3.51 per 1000 connections.	35 complaints for year. 1.86 per 1,000 connections.

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
	Customer Satisfaction All public water supplies are managed to an appropriate level of service.	e) <i>Continuity of supply and</i>		Not achieved 29 complaints received. 1.54 per 1,000 connections.	Not achieved 28 complaints for year. 1.49 per 1,000 connections.
		f) <i>Council's response to any of the above.</i>		4 complaints received to any of the above. 0.21 per 1,000 connections.	Not achieved 0 complaints for year.
	Demand Management All public water supplies are managed to ensure demand does not outstrip capacity (PM ⁵).	* <i>The average consumption of drinking water per day per resident within the District.</i>	Less than 450 L/person/day.	Achieved 398L/person/day.	Achieved 394L/person/day.
STOCKWATER					
There is a healthy and sustainable environment for all.	System Reliability The stockwater race system is managed to an appropriate standard.	Number of water outages exceeding 24 hours in duration.	Nil.	Not achieved 2	Not achieved 2 There have been two outages exceeding 24 hours this year. One related to issues in Downs Road in February and the other was the closure of a race due to an effluent spill in May.
		Percentage of service requests responded to within 48 hours.	100%	Not achieved 98.5%	Not achieved 97.2%. 246 of the 253 service requests received during the year were responded to within 48 hours.

Water Supply - Funding Impact Statement for 2018/2019

	2018 Long Term Plan	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	7	-	91
Targeted Rates	6,856	7,093	7,097
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	128	105	137
Internal charges and overheads recovered	84	68	78
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	7,075	7,266	7,403
Applications of Operating Funding			
Payments to staff and suppliers	3,245	3,622	3,807
Finance costs	1,121	346	661
Internal charges and overheads applied	599	866	682
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	4,965	4,834	5,150
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,110	2,432	2,253
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	3,861	1,728	1,649
Increase (decrease) in debt	(674)	4,444	3,829
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	3,187	6,172	5,478
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	2,639	4,741	4,504
- to improve the level of service	-	1,185	1,638
- to replace existing assets	1,592	1,860	2,181
Increase (decrease) in reserves	1,067	818	(592)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	5,298	8,604	7,731
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(2,110)	(2,432)	(2,253)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

Wastewater

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

Community Outcomes

SERVICES



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

ENVIRONMENT



There is a healthy and sustainable environment for all.

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

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 \$268m as at June 2019.

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:

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, Stage 2a and Stage 3 are complete, taking the works through to the intersection of Charles Street and King Street.

This is part of a 10-year programme of upgrades to reduce wastewater overflows and cater for further growth in the township.

Tuahiwi Wastewater Main Extensions

The scheme network has been increased through the installation of wastewater infrastructure in Tuahiwi and Topito Roads. These works have been undertaken to allow for cluster housing in these areas.

Oxford Wastewater Treatment Plant

The upgrade of the plant aeration system has been completed. This provides for greater control of the treatment plant to reduce operational issues, and allows for future growth.

Waste Water Treatment Plant Operation

The Eastern District scheme fully complied with the consent conditions, but operational matters relating to avian botulism and midges have been experienced. There is an active avian botulism plan to minimise the impact at the Council Wastewater Treatment Plant sites during the summer. Work has been undertaken at the Kaiapoi Wastewater Treatment Plant to reduce the impact of midges. This will be actively monitored during the 2019/20 summer to assess the effectiveness of these works.

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.

Wastewater - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
Core utility services are provided in a timely, sustainable and affordable manner.	System Adequacy 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.	Achieved 0.96 There have been 15 dry weather overflows to date. This yields a rate of 0.96 per 1000 connections.	Achieved 0.81 There have been 13 dry weather overflows in the 2018/19 financial year. This yields a rate of 0.81 per 1,000 connections.
	Discharge Compliance 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.	a) Nil. b) Nil. c) Nil. d) Nil.	Achieved a) Nil. b) Nil. c) Nil. d) Nil.	Achieved a) Nil. b) Nil. c) Nil. d) Nil.
		Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	Nil.	Achieved 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.	Achieved There were no breaches of consent this year leading to significant adverse effects, as noted in Environment Canterbury compliance reports.

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

Wastewater - Measuring Performance Cont.

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
There is a healthy and sustainable environment for all.	Response to Sewerage System Faults The sewerage system is actively maintained and faults promptly attended to.	<i>* The median response times for attendance to sewage overflows resulting from a blockage or other fault in the sewerage system:</i> a) Attendance time: from receipt of notification to the time that service personnel reach the site; and b) Resolution time: from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault.	a) Less than 120 minutes. b) Less than 480 minutes.	Achieved 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.	Achieved a) The median response time from receipt of notification to time that service personnel reach site was 84 minutes. b) The median response time from receipt of notification to resolution of the problem was 212 minutes.
Core utility services are provided in a timely, sustainable and affordable manner.	Customer Satisfaction	<i>* Number of complaints received about any of the following:</i> a) Sewage odour b) Sewerage system faults c) Sewerage system blockages d) Response to issues with the sewerage system.	Less than 5 complaints per 1,000 connections to the sewerage system.	Not achieved 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.	Not achieved Total number of complaints for the year was 95. This is equivalent to 5.93 complaints per 1,000 connections to the sewerage system a) 11 complaints which is equivalent to 0.69 per 1,000 connections. b) 38 complaints which is equivalent to 2.37 per 1,000 connections. c) 46 complaints which is equivalent to 2.87 per 1,000 connections. d) No complaints.

Wastewater - Funding Impact Statement for 2018/2019

	2018 Long Term Plan	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	45	40	135
Targeted Rates	8,379	7,973	8,325
Subsidies and grants for operating purposes	-	66	-
Fees and charges	379	338	273
Internal charges and overheads recovered	9	6	15
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	8,812	8,423	8,748
Applications of Operating Funding			
Payments to staff and suppliers	4,408	4,791	5,515
Finance costs	1,542	486	849
Internal charges and overheads applied	819	1,012	931
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	6,769	6,289	7,295
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,043	2,134	1,453
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	4,392	4,106	4,147
Increase (decrease) in debt	334	4,577	2,442
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	4,726	8,683	6,589
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	3,189	5,132	2,900
- to improve the level of service	706	1,361	850
- to replace existing assets	2,187	3,127	2,034
Increase (decrease) in reserves	687	1,197	2,257
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	6,769	10,817	8,041
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(2,043)	(2,134)	(1,453)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

Stormwater Drainage

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

Community Outcomes

SERVICES



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

ENVIRONMENT



There is a healthy and sustainable environment for all.

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 \$102m as at 30 June 2019.

What we did

The focus of the 2018/19 financial year was implementing upgrades identified following the February 2018 storm event and also progressing flood works identified following the 2014 storm event. It is noted that further works are likely to address issues highlighted during the recent June 2019 storm event.

February 2018 Storm - Upgrades

- Railway Drain has been upgraded to provide flood protection to the Springbrook development.
- Immediate works have been implemented in The Pines Beach and further upgrades are proposed for 2019/20 in the vicinity of the Pines Oval.
- Significant maintenance work has been undertaken in the Waikuku Beach area, in conjunction with work by Environment Canterbury on the Taranaki Stream.
- Drainage improvements have been undertaken in Siena Place / Sillano Place, Mandeville and further work is to start in the Redfern Lane area.
- In Oxford, new pipework installed in West Station Road/ Main Street and a new sump and soak pit installed in Matai Place. Upgrades in Tui Street / Weka Street and Kowhai Street are planned for 2019/2020.

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

Flood Works

The Bradleys Road culvert works and Island Road drainage works have been completed. Capacity upgrades on both the Tuahiwi Stream and Lehman's Road/Oxford Road drainage have been progressed and are expected to be completed early next year.

Preliminary design work is underway on the North Brook - Janelle to White Upgrade and the Wiltshire Green Pipework Upgrade projects.

Scoping work has commenced on the Parnhams Drain Catchment Improvements and the Feldwick Drain Catchment Improvements projects, which are significant capital works projects to be delivered over the next three years.

Development

In addition to the flood related work, there has been several significant stormwater projects underway to cater for growth in the south west of Rangiora, including the construction of the Townsend Road stormwater pipe and Townsend Field stormwater management area and associated pipework, and the design Pentecost Road pipework and stormwater management area.

Consenting

We have also made good progress with the network discharge consenting work. The application for Rangiora has been submitted to Environment Canterbury, applications for Kaiapoi and Woodend are being finalised and will be submitted early next year, with Oxford and Pegasus to follow.

The drainage maintenance and minor works consent application was also submitted to Environment Canterbury.

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 - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
Core utility services are provided in a timely, sustainable and affordable manner.	System and Adequacy The stormwater system is adequately sized to and maintained. Rural drainage areas are adequately maintained.	* Urban Stormwater a) <i>The number of flooding events that occur as a result of overflow from the stormwater system that enters a habitable floor.</i> 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>	a) Nil in less than 50 year storm events. b) Nil per 1000 connected properties in less than 50 year storm events.	Achieved a) Nil. b) Nil. No habitable floor levels were inundated in less than a 50 year storm event this year. 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).	Achieved a) Nil. b) Nil. No habitable floor levels were inundated in less than a 50 year storm event. There were three habitable floors affected in the 1 June 2019 storm event, two in Kaiapoi and one in Woodend. This is the equivalent of 0.18 per 1,000 connections. In addition numerous other buildings, such as garages and sheds were also flooded. This event was determined to have a return period in the order of a 250 year event well in excess of the 50 year storm event level of service for flooding buildings.
		Rural Drainage Areas The percentage of service requests for drain cleaning that are responded to within 5 working days.	100%	Not achieved 79% 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.	Not achieved 90% 201 of the 223 service requests relating to rural drainage maintenance received this year were responded to within 5 working days.

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

Stormwater Drainage - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
There is a healthy and sustainable environment for all.	Discharge Compliance 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.	Achieved a) Nil. b) Nil. c) Nil. d) Nil.	Achieved a) Nil. b) Nil. c) Nil. d) Nil.
		Breaches of consent conditions that result in an in Environment Canterbury report identifying compliance issues.	Nil.	Achieved There have been no breaches of consent conditions as noted in Environment Canterbury compliance reports for this financial year related to Stormwater discharge consents.	Achieved There have been no breaches of consent conditions as noted in Environment Canterbury compliance reports this year related to Stormwater discharge consents.
	Response Times 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.	Achieved A house was flooded in the Springbrook subdivision in March. Staff responded in <180 minutes.	Achieved During the 1 June 2019 storm event, Council staff were deployed in the field managing the response to the storm event. All service requests for reports of flooding of buildings were responded to in <180 minutes by Civil Defence staff and Council maintenance contractors.

Stormwater Drainage - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
	Customer Satisfaction The stormwater system is managed to an appropriate quality of service.	* Complaints: <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>	Less than 10 complaints per 1,000 connected properties.	Not achieved 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.	Achieved 5.8 complaints per 1,000 connections. There have been 107 complaints this year related to the performance of the stormwater system.
		Service Requests: The percentage of service requests relating to any drainage enquiries that are responded to within 5 working days.	100%	Not achieved 79% There were 327 service requests this year of which 258 (79%) were responded to within 5 working days.	Not achieved 91% 376 of the 413 service requests relating to the drainage system received this year were responded to within 5 working days.

Stormwater Drainage - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
	Community Engagement 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.	Achieved The drainage team was represented at scheduled meetings with Te Ngāi Tūāhuriri Rūnanga for the year to date.	Achieved All Rūnanga meetings held this year were attended by representatives from the Drainage team.
		Facilitate and engage with all drainage and water race advisory groups.	3 meetings per group per year.	Not achieved The Cust Drainage Advisory Group meetings have not been held this year due to insufficient nominations received to form a committee.	Achieved All 15 advisory group meetings have been held this year.

Stormwater Drainage - Funding Impact Statement for 2018/2019

	2018 Long Term Plan	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	114	565	501
Targeted Rates	4,107	3,977	4,027
Subsidies and grants for operating purposes	-	-	-
Fees and charges	21	22	-
Internal charges and overheads recovered	72	100	75
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	4,314	4,664	4,603
Applications of Operating Funding			
Payments to staff and suppliers	1,955	2,587	2,240
Finance costs	1,651	515	642
Internal charges and overheads applied	335	450	363
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	3,941	3,552	3,245
SURPLUS (DEFICIT) OF OPERATING FUNDING	373	1,112	1,358
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	1,507	970	1,090
Increase (decrease) in debt	3,107	4,559	2,634
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	4,614	5,529	3,724
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	2,166	2,799	2,342
- to improve the level of service	1,652	2,588	3,107
- to replace existing assets	98	393	189
Increase (decrease) in reserves	1,071	861	(555)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	4,987	6,641	5,083
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(373)	(1,112)	(1,358)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

Refuse and Recycling

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

Community Outcomes

SERVICES



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

What we provide

The Council provides collection, transfer, treatment, and disposal of solid and hazardous waste in a way that protects and enhances the health and wellbeing of the community, minimising the effect on the environment.

A domestic rubbish bag and recycling bin collection is provided, with a recycling-only collection service provided to some rural residential households. The Council operates a resource recovery park in Rangiora, a transfer station in Oxford, and a cleanfill site.

Aftercare is provided to five closed landfill sites and groundwater quality is monitored at four of these sites.

Why we do it

The Council has a role in facilitating waste minimisation behaviours within communities. 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.

Waste Minimisation through re-use, recycling and recovery also helps protect the environment by adopting sustainable practices.

The assets we look after

2	Cleanfill sites
5	Closed landfills
7.5	Fencing
7	Gates
13,400m ²	Hardstand areas
2	Hazardous waste storage facilities
4,400m ²	Landscaping
2	Refuse pits
2	Transfer stations
2.2km	Underground reticulation

What we did

The Council adopted the Waste Management and Minimisation Plan in 2018, after the 2018-28 LTP was adopted.

Council tendered and awarded the solid waste collection and facilities operation contracts.

The kerbside collection contract was based on providing an opt-in organics and rubbish bin collection service in addition to rubbish bag and recycling bin collections. Council sought bin orders from owners of all properties in the collection areas during August 2018 and confirmation of bin numbers in February 2019. Over 17,700 bins were ordered and deliveries commenced in mid-April 2019.

The refuse pit compactor at Southbrook RRP was replaced on 29 and 30 June 2019.

Both new services were to commence on 1 July 2019.

The **Southbrook Recycling Compactor Shed** was completed to budget before 30 June 2019.

Oxford transfer station earthworks were completed in early 2018/19.

The budgets for **future-proofing Southbrook RRP** for further expansion has been split and moved out one more year: \$400,000 has been carried over into the 20/21 financial year to further this and a funding allowance of \$1,385,000 to complete this project has been included in the 23/24 financial year.

The options study for proposed **upgrades at Southbrook RRP**, for pit upgrades, road realignment and resource/recovery area expansion, was commenced this year.

Education

The Waste & Water Educators visited a total of 66 schools and preschools: 462.25 hours were spent in providing education around waste minimisation and water conservation/ management to 10,930 students.

NUMBER OF SCHOOLS	SCHOOLS	HOURS	STUDENTS
Early Childhood	42	167.00	3,141
Primary	19	252.50	6,309
Area	2	29.50	1,159
Secondary	3	13.25	321
Totals	66	462.25	10,930

The Educators have spoken on Compass FM about water and waste issues, on behalf of the Council on 8 occasions. They have also represented the Council at a range of events and made presentations to community groups, scouts and other clubs. A total of 2,366 people were spoken to over a total of 125.5 hours at these events and gatherings.

There are 19 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.

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.

Refuse and Recycling - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
WASTE COLLECTION					
Core utility services are provided in a timely and sustainable manner.	Transfer facilities open to the public on the following scheduled hours: Southbrook Resource Recovery Park for 56 hours per week.	The Southbrook Resource Recovery Park is open at least 360 days for the financial year.	100%	Not achieved 99.98% 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.	Achieved There were no unscheduled site closures at Southbrook RRP in the year to date. Open 360 out of scheduled 360 days (scheduled closures on Christmas Day, Boxing Day, New Year's Day, Easter Friday and ANZAC Day, and the ReSale Store only was closed for retail sales on Easter Sunday).
	Oxford Transfer Station for 8.5 hours per week.	The Oxford Transfer Station is open at least 98 days per year.	100%	Achieved 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.	Achieved 100%. There were no unscheduled site closures at Oxford transfer station in the year to date. Open 104 out of scheduled 104 days (scheduled closure on Easter Friday).

Refuse and Recycling - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
	Providing a kerbside waste and recycling collection service.	Kerbside collection service provided as scheduled.	100%	Not achieved 99.99% Of the 16,700 urban & 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 fault (e.g. early calls, packed bin, incorrect placement/location), 1 was a duplicate service request and 36 resulted in contractor returning to collect.	Achieved 100% Kerbside collection was provided to 16,700 urban & 803 rural (recycling-only) properties during the year. 200 service requests received: 49 were late presentations, 8 were non-compliant, 50 were not contractors fault (e.g. early calls, packed bin, roadworks, impeded collections), 4 were wrong week, and 80 resulted in contractor returning to collect. Four new properties in new subdivisions did not have recycling or rubbish collected: the drivers may not have been notified of the new services.

Refuse and Recycling - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
WASTE MINIMISATION					
Core utility services are provided in a timely and sustainable manner.	Reduction in annual waste per capita to landfill from 2016/17 baseline quantities as per the Waste Management and Minimisation Plan 2017.	Reduction in annual quantity of waste per capita to landfill.	Reduction from 294kg per capita to 236kg per capita by 2027/28.	Achieved (2017-2018 target was reduction from 331kg per capita) 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.	Achieved 281.4 kg per capita (17,080 tonnes & 60,700 population estimate) landfilled in the year compared to 298.6 kg capita (17,258 tonnes & 57,800 population estimate) last year, a 5.1% reduction. There has been a reduction in total landfilled waste that is likely to be a result of a flattening in building activity and, to a lesser extent, a growing public awareness about sustainability.
	Increase in the annual per capita quantity of materials diverted from landfill from 2016/17 baseline quantities as per the Waste Management and Minimisation Plan 2017.	Increase in annual quantity of materials per capita diverted from landfill.	Increase from 170kg per capita to 228kg per capita by 2027/28.	Achieved (2017-2018 target was increase from 124kg per capita) 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.	Achieved 181.7 kg per capita (11,029 tonnes & 60,700 population estimate) diverted in the year compared to 178.5 kg capita (10,318 tonnes & 57,800 population estimate) last year, a 1.8% increase. There are seasonal and economic variances that are outside our control that affect waste and diversion quantities, however there has been a slight increase in diversion this year. Until we change our level of service at kerbside and facilities we are unlikely to greatly improve diversion figures.

Refuse and Recycling - Funding Impact Statement for 2018/2019

	2018 Long Term Plan	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	634	939	764
Targeted Rates	1,293	1,604	1,597
Subsidies and grants for operating purposes	-	-	-
Fees and charges	5,330	5,607	5,173
Internal charges and overheads recovered	7	13	19
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	7,264	8,163	7,553
Applications of Operating Funding			
Payments to staff and suppliers	6,417	7,477	7,056
Finance costs	85	56	44
Internal charges and overheads applied	485	623	629
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	6,987	8,156	7,729
SURPLUS (DEFICIT) OF OPERATING FUNDING	277	7	(176)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(29)	133	(43)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(29)	133	(43)
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	6	312	22
- to improve the level of service	-	-	284
- to replace existing assets	9	3	4
Increase (decrease) in reserves	233	(175)	(529)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	248	140	(219)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(277)	(7)	176
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

Recreation

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

Community Outcomes

PLACES & SPACES



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

ENVIRONMENT



There is a safe environment for all.

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:

- 920ha 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
- Twenty nine community buildings in the form of halls, community centres, pavilions and meeting rooms
- Waikuku, Woodend, Pines, Pegasus and Kairaki Beaches

- Rangiora Airfield
- Sixty two public toilet facilities at sites throughout the District
- Sixty seven 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

Multi Use Indoor Sports Facility

Significant progress has been made on the development of the sports facility with site clearance and preliminary earthworks completed. Building and Resource Consents have been obtained ready for construction.

District Street Trees and Reserves Contract

A new contract for street and reserves trees was developed and tendered. The successful contractor was Asplundh tree contractor. The new contract has a stronger focus on reporting as well as requiring more informed decision making around any replacement, species required and what the receiving environment needs.

Community network BBQ's

A series of seven community bbq's were held across the parks network with the intention of bringing people into spaces to interact with both greenspace and community staff and elected member. These also provided an opportunity for communities to come

together and feedback directly to staff on what people liked and wanted to see improved in the local reserve network.

Victoria park toilets Pegasus Beach Toilet and Changing Rooms

The Victoria park toilets were redeveloped to improve functionality and amenity value. This included taking an architectural led approach to increase customer satisfaction with the cleanliness of the toilets.

Ohoka park redevelopment

The Ohoka domain Advisory Group and Council staff worked together to improve the amenity and standard of the play space at the domain. This included new swings, timber climbing frame with slide and firepersons pole, pathways, gazebo, community notice board, bbq and planting.

Gladstone Park Development

The Council has completed the redevelopment of Gladstone Park which has included the installation of a dog park and new sports fields.

Facilities booking system

The online booking system for the community facilities has gone live for users of the three facilities, Rangiora Town Hall, Oxford Town Hall and Woodend Community Centre. Phase two of this project will see this rolled out to other community facilities across the district in the 2019/20 financial year.

Planning for the Future

- Construction of the Multi use Indoor Sports Facility. A contract has been concluded with Leighs Construction and site works are expected to start late August 2019. The project is scheduled for completion around May 2021.

- Ravenswood development and agreement of assets to come over to Greenspace.
- Agreement from Council through the Annual plan to fund a Biodiversity Officer and implementation of actions from the ZIPA, working alongside the Three Waters Team.
- Asset condition assessment for facilities throughout the district and a program of works that will form part of the LTP bid.
- Creation of a management plan and LOS for the redeveloped Kaiapoi Marina that Regeneration Steering Group is working through.
- Airfield designation has been advertised and will be worked through. This follows the adoption of a new Terms of Reference for the Airfield Advisory Group which includes expanding the membership to reflect a wider user group.

Other Reserve Developments

- The Green Space team started several other projects in the 2018/19 financial year that are still underway. These include:
 - Woodend War Memorial, the design is complete and this is currently under construction
 - Hurunui reserve development, the design has been consulted on and is heading back to the Community Board in August
 - Potable water upgrade at Rangiora Cemetery is designed and tendered and work should start in the first quarter of the 2019/20 financial year
 - Roads and Car Parks program for reserves is currently underway this includes works at Pearson Park, Ashley Gorge Reserve, West Oxford Reserve, Southbrook park, Mainpower Oval, Kaiapoi lakes and Rangiora Cemetery.

Aquatic Facilities

Attendance

The Programmed Maintenance Closure and re-opening of additional pool space in the Greater Christchurch area, specifically Taiora QEII in Christchurch's North East had a large impact on our recreation numbers with attendance by head count down by 15% on the previous year. Prepaid attendance remained largely static with Learn to Swim and programmed activities seeing a modest 4% increase.

Maintenance

A programmed maintenance closure occurred at Dudley Park Aquatic Centre in April where maintenance was carried out on heating plant and pool surrounds. These closedowns are scheduled to occur every three years and are an opportunity to maintain critical plant to 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 the Schools programme provided low cost water safety education to 5900 primary school aged children throughout North Canterbury. Attendances in the after school WaiSwim programme grew by a modest 3% on the previous year.

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 are scheduled to occur during times of the year which reduce that impact on regular customer usage and programmes wherever possible.

Recreation - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
RECREATION SPACES AND PLACES					
Public spaces and facilities are plentiful, accessible and high quality.	Outdoor Providing sports grounds, neighbourhood reserves and natural reserves for the community to use.	The number of hectares of parkland per 1000 residents.	8ha per 1000 residents.	Achieved 15.32ha per 1,000 residents.	Achieved 16.32ha per 1,000 residents.
		The number of hectares of neighbourhood reserve land per 1000 residents.	1ha per 1000 residents.	2.09ha per 1,000 residents.	2.11ha per 1,000 residents.
		Customer satisfaction with sports grounds, as measured by an annual survey of users.	At least 90%.	The survey was not carried out this year, 2018/2019 is the first year the measure is being reported against.	Not achieved This is being included in the upcoming 2019 Customer Satisfaction Survey later this year.
	Indoor and Cultural Providing town halls, meeting spaces and indoor court facilities across the District for the community to use.	Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.	At least 90%.	Achieved 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%.	Achieved This is above the target. The number of respondents to the survey has increased significantly from the previous year (25 to 99) which gives a better picture of customer satisfaction.
AQUATIC FACILITIES					
There is a safe environment for all.	Providing 2 indoor year-round aquatic centres and a seasonal summer pool.	Meeting quality management criteria and standards as set by the NZ Recreation Association under the Pool Safe Accreditation Scheme.	100% compliance per annum.	Achieved 100% compliance, accreditation achieved.	Achieved 100% compliance, accreditation achieved.
Public spaces and facilities are plentiful, accessible and high quality.		Customer Satisfaction with Aquatic facilities, as measured by a biannual survey of facility users.	At least 90% per survey.	Achieved 93% Previous survey run in February achieved an overall satisfaction result of 93%.	Not achieved Q1 - 85% Q3 - 89%

Recreation - Funding Impact Statement for 2018/2019

	2018 Long Term Plan	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	823	792	806
Targeted Rates	12,327	12,325	12,116
Subsidies and grants for operating purposes	-	-	65
Fees and charges	2,084	2,235	2,175
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	15,235	15,352	15,162
Applications of operating funding			
Payments to staff and suppliers	9,974	10,876	11,189
Finance costs	1,405	1,042	679
Internal charges and overheads applied	1,224	1,415	1,286
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	12,603	13,333	13,154
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,632	2,018	2,008
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	3,024	3,327	2,459
Increase (decrease) in debt	3,140	8,504	3,375
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	6,164	11,831	5,834
Applications of capital funding			
Capital expenditure			
- to meet additional demand	5,810	4,932	2,371
- to improve the level of service	199	5,181	2,189
- to replace existing assets	599	2,832	1,518
Increase (decrease) in reserves	2,188	904	1,764
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	8,796	13,849	7,842
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(2,632)	(2,018)	(2,008)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

Libraries and Museums

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

Community Outcomes

PLACES & SPACES



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

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.

Museums

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

Why we do it

Waimakariri Libraries vision to make the world a better place is bought to life daily by our people, programmes, collections, infrastructure and spaces, and underpinned by our strategic focus.

People feel:

- Informed
- Connected
- Engaged
- Empowered
- Assured.

Libraries contribute to, and support the social, cultural, economic and environmental wellbeing of our residents, community and district.

Assets we look after

The Libraries' assets include buildings in Rangiora, Kaiapoi and Oxford.

The Rangiora Library is a seven day service co-located with the Chamber Gallery and Citizens Advice Bureau.

The Ruataniwha Kaiapoi Library is a seven day service co-located with a Museum, Art Space and Council Service Centre.

Oxford Library is a five and a half day service co-located with a Council Service Centre.

What we did

Waimakariri Libraries and our library's team enable our communities to explore the world of reading, knowledge and life long learning on their own terms. Our Libraries are hubs of the community and social wellbeing, cultural institutions, memory institutions and participatory learning centres.

Many of our learning opportunities are offered as small group and one-to-one training sessions to encourage and support new learners.

This year we designed, delivered and hosted 332 events that offered the community opportunities to learn, grow new skills and knowledge; 3,535 children and 700 adults attended these events.

In addition to this, 720 events delivered on the library's promise *People Feel Engaged: We are promoting a culture of exploration and creativity* and were offered across our libraries and in several community venues. 15,929 people took part in these inclusive and mostly free events.

Our libraries welcomed close to 550,000 visitors through our doors in the last twelve months.

Close to 142,000 items are available to our members with 132,500 of these being books.

We recorded 554,314 book loans and 25,215 ebooks for the last year.

We are members of the Canterbury Network eAudio Consortium.

Our library members loaned 9,907 eAudio items over the last year, up from 5,414 last year - an increase of 83%.

Significant negative effects on the local community

There are none.

Libraries and Museums - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
LIBRARY SERVICES					
People have wide ranging opportunities for learning and being informed.	Providing library facilities in Rangiora, Kaiapoi and Oxford; resources and information and a range of programmes and events.	The number of visits per annum to the Kaiapoi and Rangiora Libraries based on the District's population.	Minimum average of 7.5 visits per person per annum.	Achieved An average of 9.21 visits per person per annum (against an adjusted population of 59,200).	Achieved An average of 8.35 visits per person per annum (against an adjusted population of 60,700).
		The number of visits per annum to the Libraries website based on the District's population.	Minimum of 1 visit per person per annum.	Achieved An average of 1.28 visits per person per annum (against an adjusted population of 59,200).	Achieved An average of 1.45 visits per person per annum (against an adjusted population of 60,700).
		Customer satisfaction with library services as measured by an annual survey of library users.	At least 90%.	Achieved 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.	Achieved 96.9% There were 451 responses to the Libraries' annual customer satisfaction survey in June 2019. 437 respondents (96.9%) rated themselves as 'satisfied' or 'very satisfied' with library services.

Libraries and Museums - Funding Impact Statement for 2018/2019

	2018 Long Term Plan	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	3,182	3,687	3,691
Targeted Rates	679	646	638
Subsidies and grants for operating purposes	-	-	2
Fees and charges	158	140	118
Internal charges and overheads recovered	-	17	18
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	4,019	4,490	4,466
Applications of Operating Funding			
Payments to staff and suppliers	3,497	3,885	3,335
Finance costs	186	13	14
Internal charges and overheads applied	244	290	255
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	3,927	4,188	3,605
SURPLUS (DEFICIT) OF OPERATING FUNDING	92	302	861
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	358	(17)	(17)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	358	(17)	(17)
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	18
- to replace existing assets	438	459	386
Increase (decrease) in reserves	12	(174)	440
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	450	285	844
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(92)	(302)	(861)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

Community Protection

Protecting our community and the environment through regulation and response.

Community Outcomes

ENVIRONMENT



There is a safe environment for all.

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 premises including

hairdressers, 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
- 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 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.

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

Work continues to customize the Geographic Information System and EOC management software D4H has been adopted. This software is also used by Selwyn and Canterbury Group.

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

The health and safety work at the Rangiora Animal Shelter has been completed which means the public now have a secure means of access to the shelter. Staff too have a secure office space within the shelter.

Inspectors now have the ability to record inspections immediately in the field onto tablets which connect directly with the Council's database.

The Local Alcohol Policy was consulted on in late 2018. The policy wasn't due for consultation for another three years, however since this was a new initiative for the Council it had been decided to consult earlier to ensure that the policy was workable and remained relevant. The consultation confirmed much of the policy and enabled some small changes to make it more useable for the community.

The Liquor Ban bylaw was also reviewed in 2018.

Work programme for 2019/20

- Review of the Parking Bylaw.
- Review of the Signage Bylaw.
- Review of the Dog Control Bylaw and Dog Policy.
- Development of a Nuisance Bylaw.
- Development of the Compliance Strategy.

Significant negative effects on the local community

There are none.

Community Protection - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
EMERGENCY MANAGEMENT					
There is a safe environment for all.	Provision of trained volunteers to assist the District in an emergency, as follows: <ul style="list-style-type: none"> • 5 Sector Post Teams • 1 Welfare Team • 1 NZRT12 Team. 	Maintain trained Civil Defence Emergency Management volunteer teams.	At least 7 trained teams maintained.	Achieved 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.	Achieved Training has been in accordance with the relevant Training Calendar and we continue to field the same 7 volunteer teams.
ENVIRONMENTAL HEALTH SERVICES					
There is a safe environment for all.	Food premises are verified in accordance with the guidelines set down by the <i>Food Act 2014</i> .	The percentage of licensed food premises inspected per annum.	90%	Achieved 100% compliance. 308 premises inspected.	Achieved 100% compliance. All registered food premises have been inspected this financial year.
	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.	The percentage of all licensed alcohol premises inspected per annum.	95%	Achieved 100% compliance. 52 licensed premises monitored. (2017/2018 target: Number of inspections of licenced alcohol premises completed and percentage of premises that complied)	Achieved 96% compliance. 107 licensed premises monitored.
There is a safe environment for all.	Provision of a compliance service to enforce noise complaints.	The percentage of after-hours excessive noise complaints responded to within two hours.	90%	Not achieved 91% (target was 100%).	Achieved 92% 701 of the 752 complaints were responded to with 2 hours.

Community Protection - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
There is a safe environment for all.	Provision of a compliance service to enforce noise complaints.	The percentage of all other noise complaints responded to within 48 hours.	90%	Achieved 90%	Achieved 98% 92 of the 94 callouts were responded to with 48 hours.
	Provision of a compliance service to enforce nuisance complaints, e.g. offensive smells, dangerous litter and abandoned motor vehicles.	The percentage of serious nuisance complaints responded to within 24 hours.	100%	Achieved 100%	Achieved 100% 20 complaints received.
ANIMAL CONTROL SERVICES					
There is a safe environment for all.	Response to wandering stock as per the <i>Impounding Act 1955</i> .	The percentage of calls for wandering stock on roads responded to within one hour.	90%	Not achieved 80%	Not achieved 89% 179 of the 202 calls were responded to with on hour.
	To make provisions for the care and control of dogs in our community.	The percentage of complaints for serious dog attacks responded to within 1 hour	100%	Achieved 129/129. (2017/2018 target was Complaints responded to within 24 hours for serious attacks)	Achieved 27/27. 100% complaints responded to with 1 hour.
		All other complaints responded to within 48 hours.	100% This target related to the previous LTP	Not achieved 97% Incidents received over a weekend are assessed and those complaints classified as minor may be dealt with on the Monday.	This measure was not included in the 2018 LTP

Community Protection - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
BUILDING SERVICES					
<i>There is a safe environment for all.</i>	Monitoring the performance of the delivery of building compliance services.	The percentage of building consent applications processed within the statutory 20 days.	100%	Not achieved 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.	Achieved 100% 1716 consent applications were granted over the year at an average of 9 working days.
		The percentage of code of compliance certificates issued within the statutory 20 days.	100%	Not achieved 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.	Not achieved 99.7% 1,554 Code Compliance Certificates were granted over the year at an average of 4 working days. There were 5 certificates that were granted outside the statutory requirement of 20 working days.
		Maintain Building Consent Authority (BCA) accreditation.	Accreditation maintained.	Achieved Accreditation remains valid until July 2019.	Achieved Accreditation remains valid until July 2021.
		The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.	100%	Not achieved 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.	Not achieved 99.7% 1,084 PIMs and planning checks were issues during the year at an average of 9 working days. Three PIMs were issued outside of the 20 working days

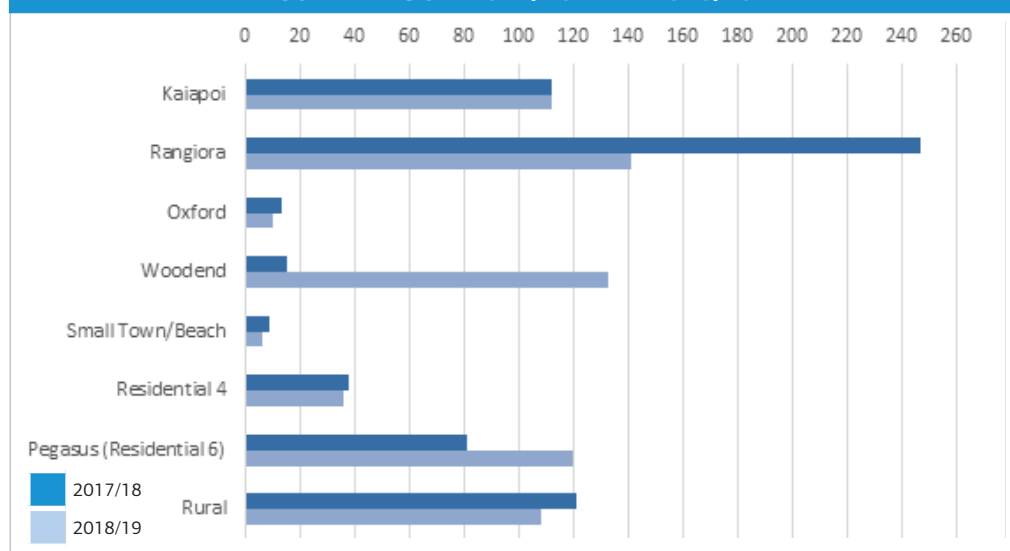
Community Protection - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
<i>There is a safe environment for all.</i>		Audit 20% of premises for building warrants of fitness annually.	80 per annum.	Achieved 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.	Achieved 100% 91 BWOF audits were audited over the financial year, 13% up on the target.
	Provision of a compliance service to enforce the safety of swimming pool barriers in accordance with the <i>Building Act 2004</i> .	Inspect pool barriers every 3 years.	350 per annum.	Achieved 541 swimming pools inspections were completed.	Not achieved 247 pool barriers were inspected. Due to the change to the <i>Building Act 2004</i> making spa pools exempt, the number of pools on the database has reduced from 1100 to 891.

BUILDING CONSENTS ISSUED FOR NEW DWELLINGS

	July - September 2018	October - December 2018	January - March 2019	April - June 2019	Total for year ending 30 June 2019
	Number Issued	Number Issued	Number Issued	Number Issued	Number Issued
Kaiapoi	40	36	18	18	112
Rangiora	51	38	32	20	141
Oxford	4	1	4	1	10
Woodend	28	53	26	26	133
Small Town/Beach	1	1	3	1	6
Residential 4	12	10	8	6	36
Pegasus (Residential 6)	24	20	49	27	120
Rural	24	27	26	31	108
Total	184	186	166	130	666
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 2017/18 AND 2018/19



Community Protection - Funding Impact Statement for 2018/2019

	2018 Long Term Plan	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	1,757	2,093	1,699
Targeted Rates	303	57	60
Subsidies and grants for operating purposes	-	-	2
Fees and charges	5,500	5,018	5,806
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	7,560	7,168	7,567
Applications of Operating Funding			
Payments to staff and suppliers	6,774	6,527	6,972
Finance costs	59	13	13
Internal charges and overheads applied	509	562	516
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,342	7,102	7,501
SURPLUS (DEFICIT) OF OPERATING FUNDING	218	66	66
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	168	7	(22)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	3
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	168	7	(19)
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	108	162	126
- to replace existing assets	146	10	14
Increase (decrease) in reserves	132	(99)	(93)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	386	73	47
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(218)	(66)	(66)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

Community Development

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

Community Outcomes

PLACES & SPACES



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



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

SERVICES



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

ENVIRONMENT



There is a safe environment for all.

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, Office for Seniors, Ministry of Youth Development, Department of Internal Affairs, Office of Ethnic Communities, Creative Communities and Rata Foundation.

Guiding documents include:

- Waimakariri Community Development Strategy 2015 -2025 and 2018-2019 Implementation Plan
- Waimakariri Youth Strategy 2019
- Waimakariri Migrants and Newcomers Strategy, 2018-2019
- 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.

Alongside this, Waimakariri District is part of the Healthy Greater Christchurch Regional Alliance that forms the Health and Wellbeing strand of the Greater Christchurch partnership.

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 - this has included the establishment of a local Time Bank and associated Learning Exchange
- Supporting residents' groups and associations
- Completed a review of the Waimakariri Youth Development Strategy; setting key objectives for Youth Development over the coming years
- Undertook broad community engagement to inform the development of an 'Age Friendly' plan for the Waimakariri District
- 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
- Supported a community-led review of shared spaces for social and health service provision and for youth services and activities.

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 - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
CONNECTED COMMUNITIES					
<i>Our community's needs for health and social services are met.</i>	Facilitating networking opportunities for local volunteers from the community, social and health sectors.	Facilitation of local collaborative networks.	Facilitate and support 10 community networking opportunities annually.	Achieved These continue to be well attended and include broad representation from Health, Social and Community Service Providers.	Not achieved Eight Community Networking forums, plus the Mayoral Morning tea. The shortfall relates to a short Hiatus for the Oxford Networking forums while the local health network was established.
INFORMED COMMUNITIES					
<i>People have wide-ranging opportunities for learning and being informed.</i>	Providing community information.	Facilitation of and support for community information opportunities.	At least 4 means for the dissemination of community information each quarter.	Achieved (2017/2018 target: At least 3000 people and organisations receive the monthly 'Chatter' newsletter). 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.	Achieved Council disseminated community information through the 'Chatter' newsletter, Facebook (via five Facebook pages), community information forums, and community pages on the Council website.

Community Development - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
EMPOWERED COMMUNITIES					
People are friendly and caring, creating a strong sense of community in our District	Providing informed advice and information to assist local groups and organisations with initiatives that connect the community.	Support groups that connect new and existing residents in the District.	Support at least 6 groups that connect residents each quarter.	Achieved 87% of confirmed applications successful. (2017/2018 target: At least 70% of applications successful for at least part of their requirements).	Achieved 100%
	Maintaining (WHO) International Safe Community accreditation for the Waimakariri District.	Involvement in Safe and Healthy networks.	Accreditation maintained.	Achieved	Achieved
	Representation and involvement in Healthy Greater Christchurch.		Participate in at least 5 Safe and Healthy forums per annum.	Measure to be reported on from 2018/2019.	Achieved

Community Development - Funding Impact Statement for 2018/2019

	2018 Long Term Plan	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	490	688	560
Targeted rates	-	-	-
Subsidies and grants for operating purposes	42	80	45
Fees and charges	1,217	1,048	1,099
Internal charges and overheads recovered	2	-	2
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	1,751	1,816	1,706
Applications of operating funding			
Payments to staff and suppliers	1,223	1,283	1,311
Finance costs	375	150	151
Internal charges and overheads applied	113	148	134
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,711	1,581	1,597
SURPLUS (DEFICIT) OF OPERATING FUNDING	40	235	109
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(100)	(115)	(113)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(100)	(115)	(113)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	53	350	284
Increase (decrease) in reserves	(113)	(230)	(287)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	(60)	120	(3)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(40)	(235)	(109)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

Property Management

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

Community Outcomes

SERVICES



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

ENVIRONMENT



There is a safe environment for all.

What we provide

The Council Property Unit manages a large number of properties / assets in the District, including housing for the elderly. It also acquires property in order to maintain and / or enhance various Council services and activities. Acting on behalf of various Council divisions it arranges easements, leases, land status reviews, valuations, property disposals, title information and advisory services for other property-related matters. It also responds to public enquiries about roads and property and has some involvement with subdivisions and other property developments in the District.

Why we do it

The Unit delivers services such as housing for the elderly, helps various Council activities meet community needs, minimize the costs of operating and owning property and provides an appropriate return on investment for ratepayers, where appropriate.

The assets we look after

The Property Unit looks after a number of Council assets including service centres and corporate accommodation at Rangiora and Oxford. They also manage 112 pensioner units, 4 motor camps, various commercial properties and other houses rented out at market rates.

The Property Unit manages over 470 use agreements, i.e. leases and licenses, for grazing land, commercial activities, community groups and airfield land, where hangers are erected.

They also administers forestry sites with close to 600ha, much of it situated along the coastal reserve.

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.

Housing for the Elderly

Occupancy levels at 97.9% and revenue met or exceeded targets for the year, with expenditure under budget. Capital expenditure was within budget but re-focused on new ceiling insulation and roof replacements for 24 units at Tyler Courts in Rangiora, the renewal and upgrading of paths, roading, drainage, channel and curbs at Meyer Courts in Oxford and the replacement of faulty showers in a number of units.

Service Centres

Approval for a substantial refurbishment project for the Rangiora Service Centre resulted in the procurement of a design team lead by Athfield's architects in late 2018.

Several concept designs were presented in early 2019 with associated costings. One of these highlighted the opportunity to enhance the public spaces within the building and more appropriately respond to likely future developments on the site.

A comprehensive Business Case Review was implemented to test the rationale for the more substantial investment on the site and this confirmed it as being the long term home for the civic headquarters

Forestry Management

The harvest of coastal forestry commenced in June 2018 and the contractors are close to completing the harvest

with total revenue of \$3.5m being generated, less direct costs associated with the harvest.

The project has been expanded to include a number of other areas of forestry, for a combination of health and safety as well as commercial reasons. A close working relationship with the Community Boards and the Te Kohaka o Tūhaitara Trust has contributed to the success of the project. Health and safety for the forestry crews and the public has been an important focus. Through vigilant efforts by the project team and the commercial contractors this has resulted in no serious incidents in spite of the scale and length of the harvest operation and the very accessible location by the public.

The harvest was put on hold over summer months to allow for public access to beach areas and the walking tracks in the forest areas. The temporary loss of established pine trees has in part been offset by the opportunity to collaborate with the Te Kohaka o Tūhaitara Trust to enhance native plantings in strategic locations, preserve bio-nodes and improve walking tracks throughout the reserve areas.

Commercial Transactions

A number of strategic land transactions have been completed or negotiated in various locations within the District. For example land originally held by the Kaiapoi Harbor Board, adjacent to the Kaiapoi Bridge was sold through tender to a local developer who is constructing a quality two story development on this prominent site. This is an example of how Council can facilitate a better outcome than what might otherwise have been delivered.

Lease negotiations for one of the camps has resulted in a very substantial increase in rent with negotiations

progressing for the other coastal camps and with the Te Kohaka o Tūhaitara Trust. Other transactions such as easements, right of ways, boundary adjustments, road closures and road dedications, while smaller, have been undertaken to enable Council improvement projects to go ahead.

Significant negative effects on the local community

Council is committed to supporting the psychosocial wellbeing of residents.

Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
<i>Our community's needs for health and social services are met.</i>	Council provides 112 pensioner and 7 community housing units to the supply of housing in the District.	The percentage of pensioner and Community Housing occupancy per annum.	At least 97%.	Achieved 98.4%	Not achieved 95.5% Below target due mainly to two vacant properties for community housing (affordable housing) as they are earmarked for disposal. The result not including these would be 97.9%
<i>There is a safe community for all.</i>	Responding to requests received about the operation and maintenance of Council's housing, commercial and corporate office portfolios.	The percentage of Health and Safety, and urgent maintenance service requests responded to within 24 hours.	100%	Not achieved 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.	Achieved 100%. 180 requests were received for the year. 26 requests were considered urgent and all were responded to within 24 hours.

Property Management - Funding Impact Statement for 2018/2019

	2018 Long Term Plan	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	1,104	1,781	310
Local authorities fuel tax, fines, infringement fees, and other receipts	207	436	416
TOTAL OPERATING FUNDING	1,311	2,217	726
Applications of Operating Funding			
Payments to staff and suppliers	1,173	1,591	372
Finance costs	51	42	42
Internal charges and overheads applied	37	55	55
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,261	1,688	469
SURPLUS (DEFICIT) OF OPERATING FUNDING	50	529	257
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(13)	1,624	(36)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	182	178	3,642
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	169	1,802	3,606
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	24	85	400
- to replace existing assets	-	2,323	44
Increase (decrease) in reserves	195	(77)	3,621
Increase (decrease) in investments	-	-	(202)
TOTAL APPLICATIONS OF CAPITAL FUNDING	219	2,331	3,863
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(50)	(529)	(257)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

Earthquake Recovery and Regeneration

Community Outcomes

PLACES & SPACES



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

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 Council 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 is 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 completion of land divestment (the transfer of the land from the Crown to the Council), land management, site investigations, recreation master planning and completing the infrastructure recovery projects.

Land Divestment and Management

Council worked with the Crown on the divestment of the land into Council ownership; including associated road closures and land surveys. The Council owns the regeneration land as of March 2019, and manages the activities and maintenance of the land.

Regeneration Planning

In line with the Recovery Plan, Council developed and issued the Implementation Plan in early 2019.

This year Council also developed and consulted on the Reserves Master Plan for the Kaiapoi Regeneration areas.

Regeneration Projects

Construction was completed on 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.

Development of the sports fields playing surfaces is underway. Design of the artificial softball diamonds and the sports changing rooms and public toilet was completed. A number of road upgrades were

completed including Feldwick Drive, Bracebridge Street, Moore Street and Jones Street; with associated stormwater repairs and upgrades.

The Community BMX track was completed and opens to the public in October 2019.

Work has commenced on the development of the 'Honda Forest', with assistance from the Honda TreeFund and included community planting days.

Engagement with sports clubs (particularly rugby league and softball) has continued for the proposed new sports field development in Kaiapoi East, and the future location of the Kaiapoi Croquet Club, and proposed Community Studio spaces.

Construction of the dog park and recreation linkages south of Cass Street are underway.

Wharf, Riverbanks and Marine Precinct

Capital Projects

In the last year Council completed the construction of the upgrades to the Kaiapoi River Wall and the new Riverview Terraces and Boardwalk adjacent to the Williams Street bridge. The new boat ramp floating pontoon, and associated interim dredging works, were completed in time for the Kaiapoi River Carnival. Works are ongoing for the capital dredging of the Kaiapoi River, and the installation of the Riverview floating pontoon between the Williams Street bridge and the wharf. A new marine precinct management plan is in development, to manage the future berthing arrangements.

Earthquake Recovery and Regeneration - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
Public spaces and facilities are plentiful, accessible and high quality.	Implementation of the Red Zone Regeneration Plan.	Implementation Plan developments are met: 2018/19 Community BMX Track.	100%	Measures were established for the 2018-2028 LTP.	Achieved Contract is now complete. Opens to the public in September 2019.
		2018/19 Dog Park.	100%		Achieved Contract is underway and is due for completion late September 2019.
		2019/24 Heritage and Mahinga kai.	100%		Not achieved Planned to start establishing co-governance arrangements in 2019 calendar year via Mahi Tahi Committee.
		2018/22 Recreation and Ecological Linkages.	100%		Not achieved South of Cass Landscaping contract is now underway but has been delayed due to site availability. Works will now be complete in the 2019/20 financial year.
		2019/20 Road improvements.	100%		Achieved Design is underway.
		2019/20 Sports Fields and Changing Facilities.	100%		Achieved Bulk earthworks completed. Sports fields turf establishment and drainage underway. Design for changing rooms and softball diamonds complete.

Earthquake Recovery and Regeneration - Funding Impact Statement for 2018/2019

	2018 Long Term Plan	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	3,460	1,350	1,323
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	670	1
TOTAL OPERATING FUNDING	3,460	2,020	1,324
Applications of operating funding			
Payments to staff and suppliers	-	694	1,766
Finance costs	2,119	796	1,326
Internal charges and overheads applied	-	23	-
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	2,119	1,513	3,092
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,341	507	(1,768)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	3,616	1,298
Development and financial contributions	-	-	-
Increase (decrease) in debt	(143)	2,071	15,500
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(143)	5,687	16,798
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	10	218
- to replace existing assets	788	18,656	11,181
Increase (decrease) in reserves	410	(12,472)	3,632
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	1,198	6,194	15,030
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,341)	(507)	1,768
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

Council Controlled Organisations (CCOs)

Delivering services and managing facilities on Council's behalf.

Community Outcomes

SERVICES



Businesses in the District are diverse, adaptable and growing.

PLACES & SPACES



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

Te Kōhaka o Tūhaitara Trust

The objective of the Trust is the management and administration of 550ha 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) - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
TE KŌHAKA O TŪHAITARA TRUST					
<i>There are areas of significant indigenous vegetation and habitats for indigenous fauna.</i>	Managing and administering the 550ha of coastal land in accordance with the Te Kohaka o Tūhaitara Trust Deed, to protect the ecological, conservation and cultural values as well as providing educational and recreational activities.	Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.	2 per year.	Achieved The Trust has exceeded their target and established four biota nodes this financial year.	Achieved Exceeded target. Six biota nodes were established during the year
		Maintaining functional trails to provide walking, cycling and horse riding recreational experiences.	At least 15km of trail per annum.	Achieved 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.	Achieved With significant forestry operations in the park this year, the Trust has struggled to meet the aim to have a minimum of 15km of trail open. However we have created a number of bypasses, upgraded track surfacing and identified additional routes for development in the future. The additional 7km of trail owned by the Trust at Pegasus Town has meant that we have met the target.
		Develop and implement environmental education modules through engaging and retaining learning institutions.	At least 5 institutions per annum.	Achieved 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.	Achieved

Council Controlled Organisations (CCOs) - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2017-2018)	RESULT (2018-2019)
ENTERPRISE NORTH CANTERBURY					
Businesses in the District are diverse, adaptable and growing.	Retaining and supporting existing small to medium businesses by providing training, coaching, mentoring and network opportunities.	The number of businesses assessed for training and coaching needs.	A minimum of 62 capability assessments per annum.	Achieved 139 full assessments done, 111 of which registered with NZTE making them eligible for training and coaching subsidies.	Achieved 110 full capability assessments completed.
		The number of business seminars and workshops delivered per annum.	20	Achieved 21 courses and seminars held over 52 half days to 189 participants (target was 12).	Achieved 40 seminars delivered for 17 business courses (many were multi-part).
		Assessment by New Zealand Trade and Enterprise (NZTE) of ENC services through annual customer survey.	A minimum of 60% net promoter score per annum.	Not achieved 62.5% (target was 80%).	Achieved 76% In terms of service standard, anything higher than +50% is considered excellent service and anything higher than +70% is considered world class.
TRANSWASTE CANTERBURY LIMITED					
Core utility services are provided in a timely, sustainable and affordable manner.	Providing a landfill at Kate Valley to serve the Canterbury area, to ensure waste is disposed of safely and securely, and the environment is protected through conditions of resource consents as issued under the Resource Management Act 1991.	Breaches of consent conditions that results in an Environment Canterbury report identifying compliance issues.	Nil	Not achieved 99.02% of conditions were met. Environment Canterbury advised that there was one minor breach with no action required (measure was 100% compliance with consent).	Achieved Nil. No known breaches of consent conditions.
		The percentage of landfill available to waste transporters during normal annual transport access hours.	99%	Achieved 100%	Achieved 100%

Financial Management

Financial Statements

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Consolidated Statement of Financial Performance

For The Year Ended 30 June 2019

	Note	Group 2019 Actual	Parent 2019 Actual	Parent 2019 Budget	Group 2018 Actual	Parent 2018 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
Revenue						
Rates	1	59,829	59,829	59,396	55,664	55,664
Interest		629	629	472	491	491
Subsidies and grants	2	6,601	6,601	6,285	7,754	7,754
Other revenue	3	19,128	19,128	17,728	18,686	18,686
Development and other Contributions	20	12,224	12,224	12,399	9,298	9,298
Earthquake Recoveries - Government		1,298	1,298	3,616	5,364	5,364
Vested Assets		37,691	37,691	31,913	20,834	20,834
TOTAL REVENUE EXCLUDING GAINS		137,400	137,400	131,809	118,091	118,091
Operating expenses by activity						
Governance		2,502	2,502	2,730	2,245	2,245
District Development		6,448	6,448	6,275	6,205	6,205
Roads and Footpaths		21,067	21,067	19,215	19,558	19,558
Water Supply		8,804	8,804	7,374	7,961	7,961
Sewerage and the Treatment and Disposal of Sewage		11,888	11,888	10,417	12,541	12,541
Stormwater Drainage		4,531	4,531	4,522	3,907	3,907
Refuse and Recycling		7,842	7,842	8,275	7,067	7,067
Libraries and Museums		4,590	4,590	5,092	4,312	4,312
Recreation		17,316	17,316	16,436	17,458	17,458
Community Protection		7,567	7,567	7,152	7,426	7,426
Community Development		1,957	1,957	1,899	1,872	1,872
Property Management		1,163	1,163	724	1,800	1,800
Earthquake Recovery		3,106	3,106	1,513	2,561	2,561
Non Significant Activities	5	11,295	11,295	820	3,630	3,630
TOTAL EXPENSES	6	110,076	110,076	92,444	98,543	98,543
OPERATING SURPLUS / (DEFICIT) BEFORE GAINS		27,324	27,324	39,365	19,548	19,548
Other gains	4	2,136	2,136	250	913	913
OPERATING SURPLUS / (DEFICIT) AFTER GAINS		29,460	29,460	39,615	20,461	20,461
Plus Share of Associates	14	94	-	-	674	-
NET SURPLUS / (DEFICIT) BEFORE TAXATION		29,554	29,460	39,615	21,135	20,461
Less Taxation expense	8	-	-	(180)	-	-
NET SURPLUS / (DEFICIT)		29,554	29,460	39,435	21,135	20,461
Total operating expenditure includes:						
Interest	6	5,454	5,454	7,827	4,716	4,716

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 2019

	Note	Group 2019 Actual	Parent 2019 Actual	Parent 2019 Budget	Group 2018 Actual	Parent 2018 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
NET SURPLUS/ (DEFICIT)		29,554	29,460	39,435	21,135	20,461
Other comprehensive revenue and expense						
Gain/(Loss) on asset revaluation	22a	36,012	35,789	13,498	41,132	41,132
Increase/(decrease) in asset revaluation reserve due to Impairment & impairment reversal	22a	-	-	-	-	-
Financial assets at fair value through other comprehensive revenue and expense	22a	(126)	(126)	-	(196)	(196)
TOTAL OTHER COMPREHENSIVE REVENUE AND EXPENSE		35,886	35,663	13,498	40,936	40,936
TOTAL COMPREHENSIVE REVENUE AND EXPENSE		65,440	65,123	52,933	62,071	61,397

Consolidated Statement of Changes in Net Assets/Equity

For The Year Ended 30 June 2019

	Note	Group 2019 Actual	Parent 2019 Actual	Parent 2019 Budget	Group 2018 Actual	Parent 2018 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
EQUITY AT BEGINNING OF THE YEAR		1,623,721	1,620,314	1,576,286	1,561,650	1,558,917
Net Surplus / (Deficit) for the year		29,554	29,460	39,435	21,135	20,461
Other comprehensive revenue and expense		35,886	35,663	13,498	40,936	40,936
TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR		65,440	65,123	52,933	62,071	61,397
EQUITY AT END OF THE YEAR		1,689,161	1,685,437	1,629,219	1,623,721	1,620,314

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

Consolidated Financial Position

As at 30 June 2019

	Note	Group 2019 Actual	Parent 2019 Actual	Parent 2019 Budget	Group 2018 Actual	Parent 2018 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets						
Cash and cash equivalents	9	19,941	19,941	16,145	19,330	19,330
Short term investments		319	319	-	319	319
Inventories		207	207	317	210	210
Trade and other receivables	11	16,734	16,734	11,370	15,448	15,448
Non-current assets held for sale	12	405	405	-	202	202
TOTAL CURRENT ASSETS		37,606	37,606	27,832	35,509	35,509
Non Current Assets						
Other financial assets	10	4,319	4,319	5,010	3,965	3,965
Forestry assets	13	2,097	2,097	2,782	3,459	3,459
Investments in associates	14	3,723	-	-	3,406	-
Investment properties	16	14,694	14,694	2,691	2,468	2,468
Property, plant and equipment	17a	69,134	69,134	74,964	68,086	68,086
Infrastructural assets	17b	1,738,915	1,738,915	1,714,264	1,664,322	1,664,322
Intangible assets	17c	742	742	684	861	861
TOTAL NON CURRENT ASSETS		1,833,623	1,829,900	1,800,395	1,746,567	1,743,161
TOTAL ASSETS		1,871,230	1,867,507	1,828,227	1,782,075	1,778,669
Current Liabilities						
Trade and other payables	18	18,252	18,252	18,419	18,319	18,319
Employee benefit liabilities	19	3,535	3,535	2,949	3,239	3,239
Development contributions	20	2,050	2,050	1,036	1,316	1,316
Derivative financial instruments	15	370	370	-	239	239
Current portion of borrowings	21	25,054	25,054	5,000	25,055	25,055
TOTAL CURRENT LIABILITIES		49,261	49,261	27,404	48,169	48,169
Non Current Liabilities						
Derivative financial instruments	15	12,764	12,764	3,542	5,088	5,088
Borrowings	21	120,045	120,045	168,062	105,098	105,098
TOTAL NON CURRENT LIABILITIES		132,808	132,808	171,604	110,186	110,186
TOTAL LIABILITIES		182,070	182,070	199,008	158,355	158,355
NET ASSETS		1,689,161	1,685,437	1,629,219	1,623,721	1,620,314
Ratepayers Equity						
Accumulated general equity	22a	865,924	862,881	863,400	833,866	830,917
Other reserves	22a	5,889	5,889	6,771	6,701	6,701
Revaluation reserve	22a	817,349	816,667	759,048	783,155	782,696
TOTAL RATEPAYERS' EQUITY		1,689,161	1,685,437	1,629,219	1,623,721	1,620,314

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

Consolidated Statement of Cash Flows

For The Year Ended 30 June 2019

	Note	Group 2019 Actual	Parent 2019 Actual	Parent 2019 Budget	Group 2018 Actual	Parent 2018 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows From Operating Activities						
Cash was provided from:						
Receipts from ratepayers		59,872	59,872	61,960	55,634	55,634
Receipts from subsidies (excluding earthquake subsidies)		6,657	6,657	6,285	7,067	7,067
Earthquake related receipts		1,973	1,973	3,616	2,890	2,890
Receipts from other revenue		16,975	16,975	17,378	17,856	17,856
Development and other contributions		11,041	11,041	12,399	11,435	11,435
Interest received		565	565	472	352	352
Dividends received		631	631	600	710	710
Receipt of Canterbury Regional Council Rates		9,245	9,245	8,965	8,645	8,645
Net Goods and Services Tax		266	266	-	-	-
		107,225	107,225	111,675	104,589	104,589
Cash was disbursed to:						
Payments to suppliers		(43,736)	(43,736)	(39,893)	(39,926)	(39,926)
Payments to employees		(25,857)	(25,857)	(23,926)	(23,537)	(23,537)
Payments to Canterbury Regional Council		(9,130)	(9,130)	(8,965)	(8,560)	(8,560)
Income tax paid		-	-	-	-	-
Interest paid		(5,351)	(5,351)	(7,827)	(4,632)	(4,632)
Net Goods and Services Tax		-	-	-	(424)	(424)
		(84,074)	(84,074)	(80,611)	(77,079)	(77,079)
NET CASH FLOWS FROM OPERATING ACTIVITIES	23	23,151	23,151	31,064	27,510	27,510
Cash Flows From Investing Activities						
Cash was provided from:						
Proceeds from sale of property, plant and equipment		2,997	2,997	178	1,958	1,958
Proceeds from Community loans repaid and Investments returned		23	23	-	65	65
		3,020	3,020	178	2,023	2,023
Cash was disbursed to:						
Purchase of Non Current Assets		(40,008)	(40,008)	(71,280)	(55,960)	(55,960)
Acquisition of investments		(552)	(552)	-	(386)	(386)
		(40,560)	(40,560)	(71,280)	(56,346)	(56,346)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(37,540)	(37,540)	(71,102)	(54,323)	(54,323)

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

Consolidated Statement of Cash Flows - For The Year Ended 30 June 2019 (cont.)

	Note	Group 2019 Actual	Parent 2019 Actual	Parent 2019 Budget	Group 2018 Actual	Parent 2018 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows From Financing Activities						
Cash was provided from:						
Proceeds from borrowings		50,000	50,000	39,426	50,000	50,000
		50,000	50,000	39,426	50,000	50,000
Cash was applied to:						
Repayment of borrowings		(35,000)	(35,000)	(6,364)	(20,000)	(20,000)
		(35,000)	(35,000)	(6,364)	(20,000)	(20,000)
NET CASH FLOWS FROM FINANCING ACTIVITIES		15,000	15,000	33,062	30,000	30,000
Net Increase (Decrease) in Cash Held		611	611	(6,976)	3,187	3,187
Add Opening Bank Brought Forward		19,330	19,330	23,121	16,143	16,143
ENDING CASH		19,941	19,941	16,145	19,330	19,330

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

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 2019 Whole of Council

	2018 Annual Plan	2018 Annual Report	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000	\$'000
Source of operating funding				
General Rates, uniform annual general charges, rates penalties	34,719	35,007	37,260	37,347
Targeted Rates	20,782	21,379	22,136	23,227
Subsidies and grants for operating purposes	2,799	2,991	3,067	3,658
Fees and charges	15,858	16,582	16,565	17,000
Interest and dividends from investments	1,196	1,201	1,072	1,260
Local authorities fuel tax, fines, infringement fees and other receipts	822	952	813	1,065
TOTAL OPERATING FUNDING	76,176	78,112	80,913	83,557
Applications of operating funding				
Payments to staff and suppliers	60,711	66,276	61,600	69,937
Finance costs	6,220	4,716	7,827	5,454
Other operating funding applications	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	66,931	70,992	69,427	75,392
SURPLUS (DEFICIT) OF OPERATING FUNDING	9,245	7,120	11,486	8,166
Sources of capital funding				
Subsidies and grants for capital expenditure	11,174	10,127	6,834	4,241
Development and financial contributions	8,849	9,298	12,399	12,224
Increase (decrease) in debt	48,793	30,000	33,062	15,000
Gross proceeds from sale of assets	178	1,958	178	3,737
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	68,994	51,383	52,473	35,202

	2018 Annual Plan	2018 Annual Report	2019 Long Term Plan	2019 Actual
	\$'000	\$'000	\$'000	\$'000
Applications of capital funding				
Capital expenditure				
- to meet additional demand	52,816	42,666	22,704	19,900
- to improve the level of service	16,318	12,487	13,918	11,089
- to replace existing assets	38,562	25,437	35,858	24,236
Increase (decrease) in reserves	(30,238)	(22,342)	(9,050)	(12,184)
Increase (decrease) in investments	781	255	529	327
TOTAL APPLICATIONS OF CAPITAL FUNDING	78,239	58,503	63,959	43,368
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(9,245)	(7,120)	(11,486)	(8,166)
FUNDING BALANCE	-	-	-	-
Reconciliation between Statement of Financial Performance and Funding Impact Statement				
SURPLUS (DEFICIT) OF OPERATING FUNDING PER FUNDING IMPACT STATEMENT	Not applicable	7,120	11,486	8,166
Subsidies and grants for capital expenditure		10,127	6,834	4,241
Development and financial contributions		9,298	12,399	12,224
Vested assets		20,834	31,913	37,691
Gain on sale		8	-	1,859
Depreciation		(23,150)	(23,017)	(24,557)
Fair value movement on assets/liabilities - non monetary		(1,011)	-	(7,530)
Assets written off/Loss on sale		(2,765)	-	(2,634)
NET SURPLUS/(DEFICIT) BEFORE TAXATION		20,461	39,615	29,460

Statement of Accounting Policies

The Waimakariri District Council (the 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 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 2019. The financial statements were authorised for issue by Council on 8 October 2019.

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 2019 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

The Council did not early adopt any standard issued but not yet effective.

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

Amendment to PBE IPSAS 2 Statement of Cash Flows

An amendment to PBE IPSAS 2 Statement of Cash Flows requires entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. This amendment is effective for annual periods beginning on or after 1 January 2021, with early application permitted. The Council does not intend to early adopt the amendment.

PBE IPSAS 34-38

PBE IPSAS 34-38 replace the existing standards for interests in other entities (PBE IPSAS 6-8). These new standards are effective for annual periods beginning on or after 1 January 2019. The Council will apply these new standards in preparing the 30 June 2020 financial statements. No effect is expected as a result of this change.

PBE IPSAS 41 Financial Instruments

The XRB issued PBE IPSAS 41 Financial Instruments in March 2019. This standard supersedes PBE IFRS 9 Financial Instruments, which was issued as an interim standard. It is effective for reporting periods beginning on or after 1 January 2022. Although the Council has not assessed the effect of the new standard, it does not expect any significant changes as the requirements are similar to PBE IFRS 9.

PBE FRS 48 Service Performance Reporting

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 and is effective for reporting periods beginning on or after 1 January 2021. The Council has not yet determined how application of PBE FRS 48 will affect its statement of performance.

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 follows:

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 in the table over page:

Operational Assets		
Land	Not Depreciated	
Buildings:		
Structure	55 – 100 years	(1% - 1.82%)
Roof	40 years	(2.50%)
Panels & Fitout	15 years	(6.67%)
Ventilation & Heating	20 years	(5.00%)
Plant and Machinery	4 – 15 years	(6.67% – 25%)
Computer Equipment	4 years	(25%)
Office Equipment	10 years	(10%)
Furniture and Fittings	5 – 10 years	(10% – 20%)
Vehicles	5 – 8 years	(12.5% – 20%)
Library Books	3 – 10 years	(10% – 33.3%)
Infrastructure Assets		
Roads:		
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%)
Water Reticulation:		
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%)
Sewerage systems:		
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%)
Drainage systems:		
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 2019:

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.

Annual Report Disclosure Statement for Year Ending 30 June 2019

What is the purpose of this statement?

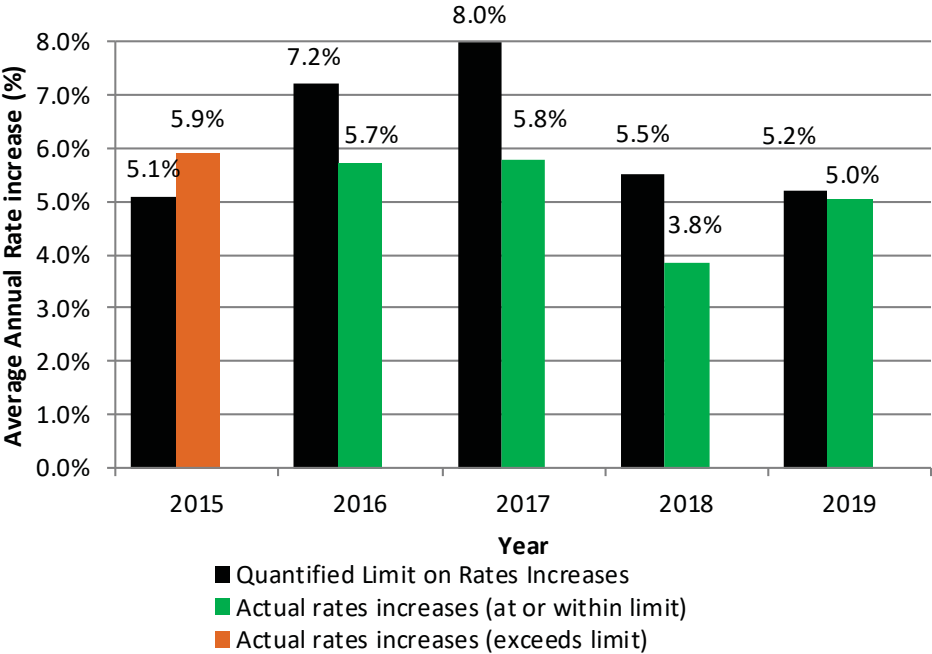
The purpose of this statement is to disclose the Council’s financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

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, 2015-2025 and 2018-2028 Long Term Plans.

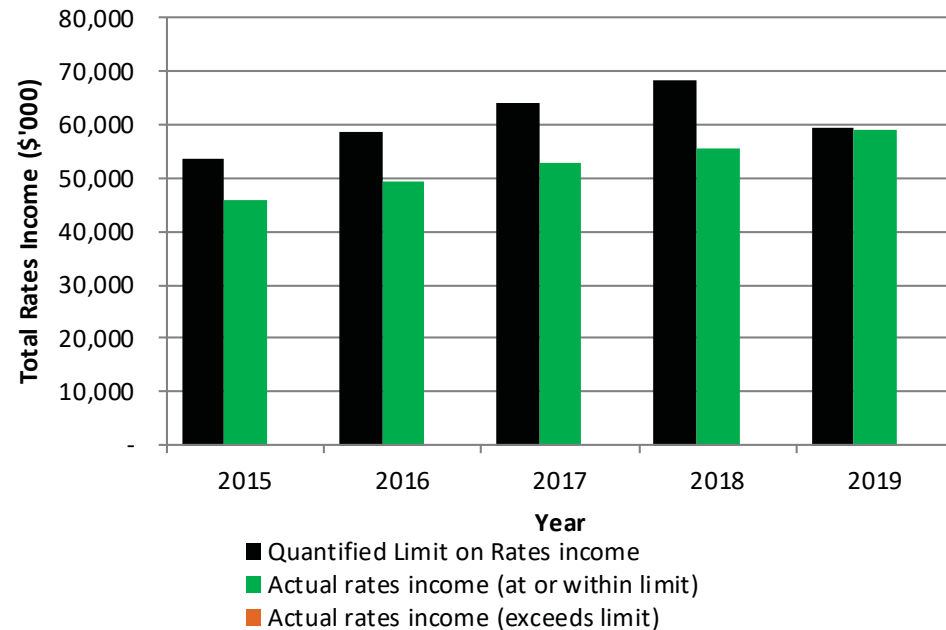
The average increase was more than budgeted in 2015 as the actual rating units were less than what was forecasted.



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, 2015-2025 and 2018-28 Long Term Plans.

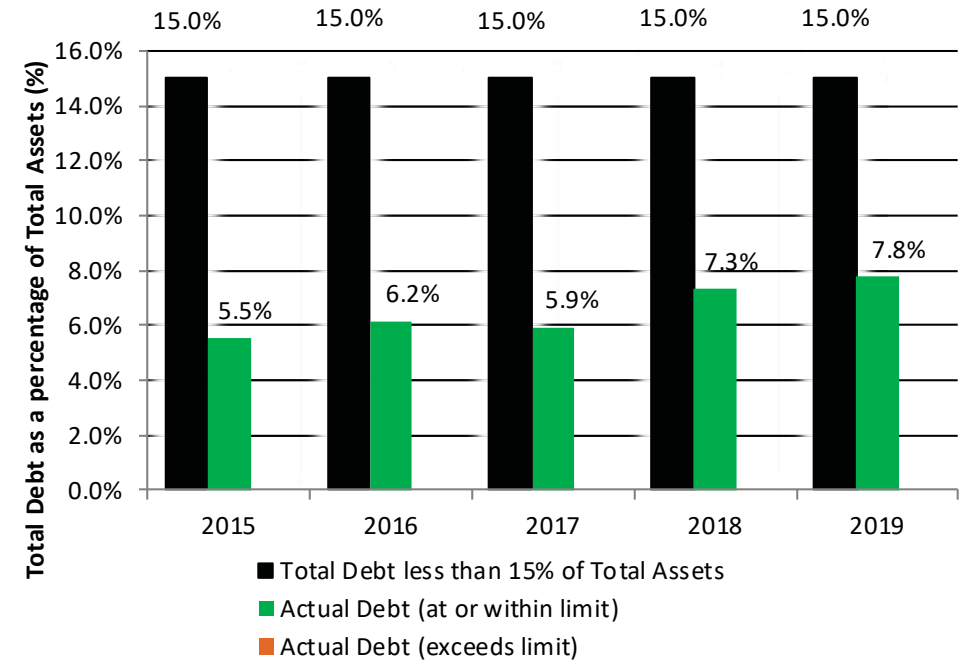
The rates income below excludes GST.



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, 2015-2025 and 2018-28 Long Term Plans.



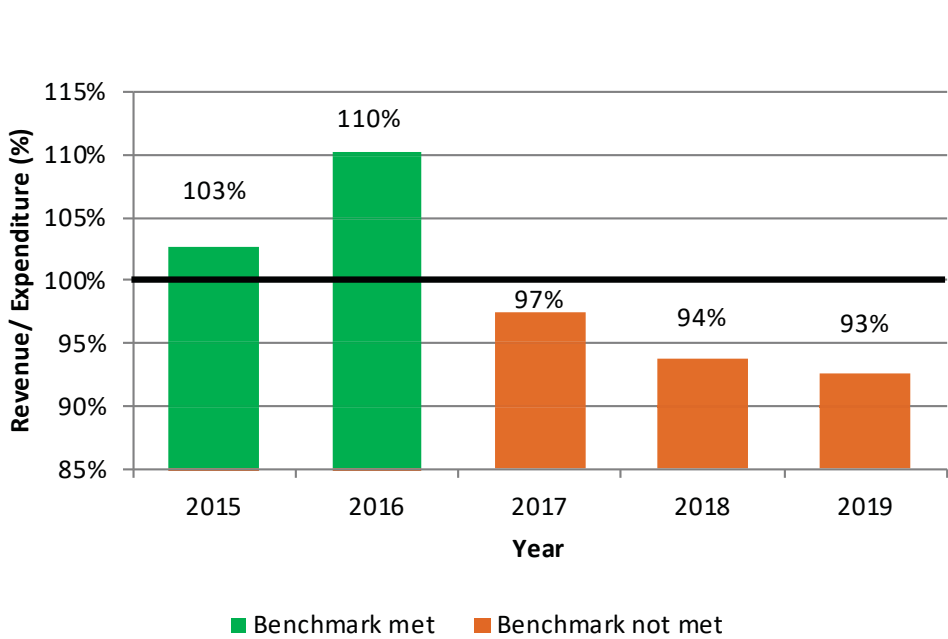
Balanced Budget Benchmark

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 2016 by 10% mainly due to insurance recoveries for earthquake works.

Council’s operating expenses exceeded its revenue in 2017, 2018 and 2019. 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.

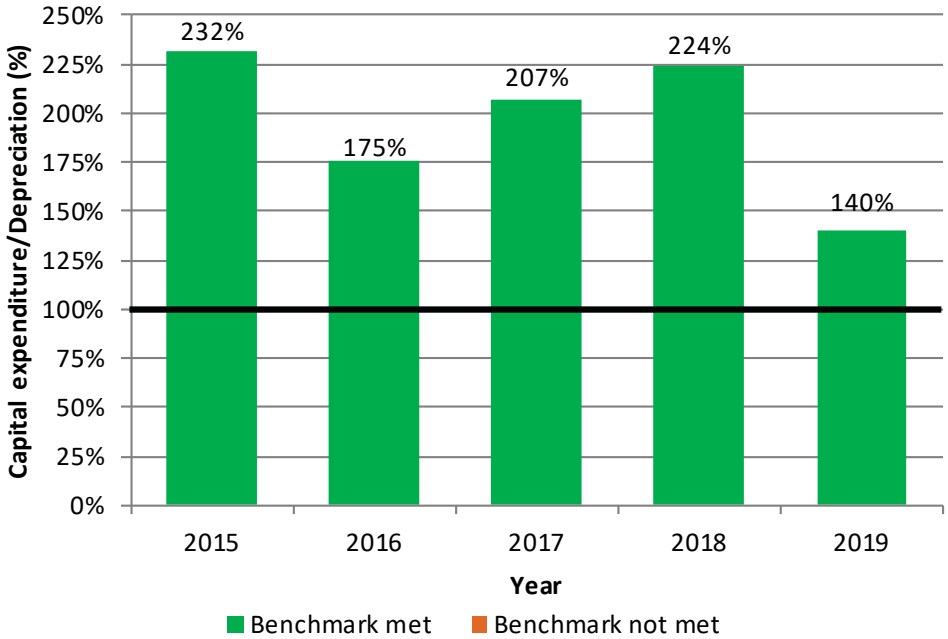


Essential Services Benchmark

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.

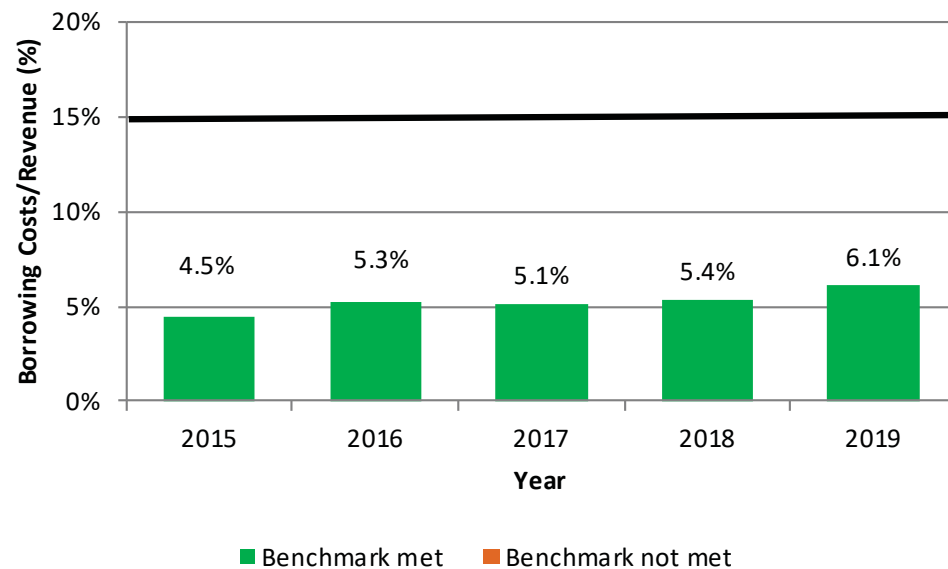
The Council expenditure on network services excludes earthquake repairs/replacements but includes new/growth works.



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).

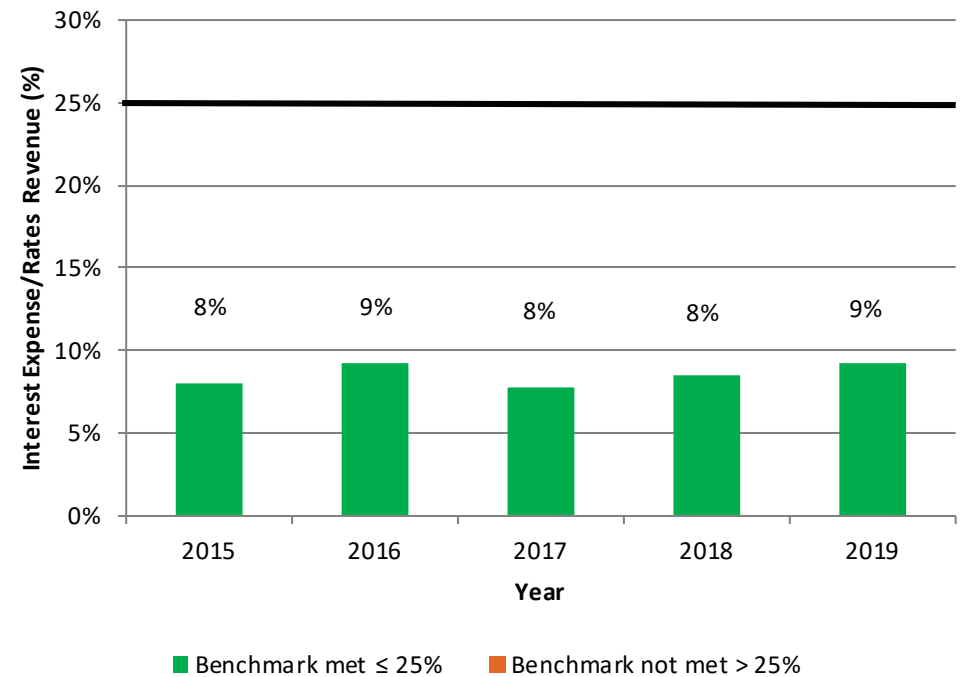
Because Statistics New Zealand projects the Council's population will grow as fast as, or faster than, the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 15% of its revenue.



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, 2015-2025 & 2018-2028 Long Term Plans.

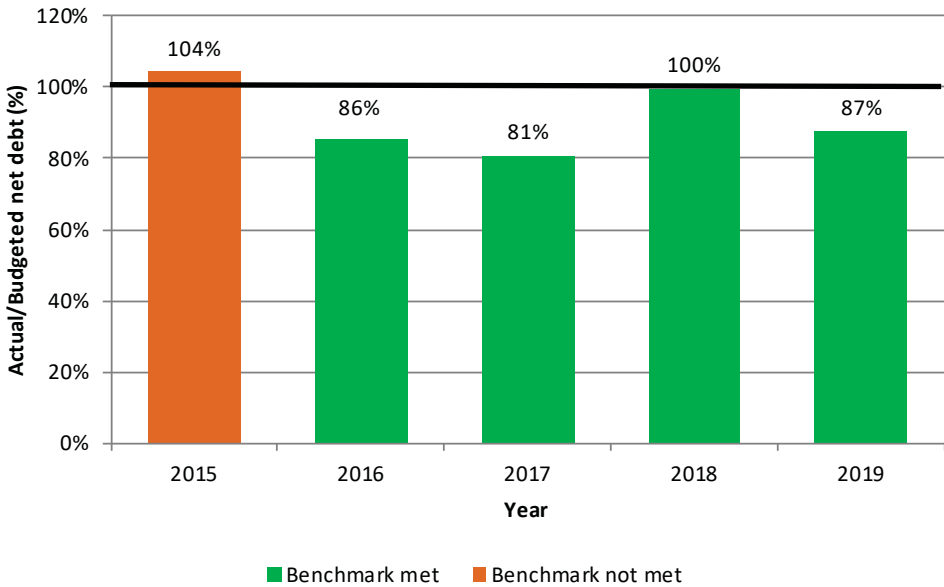
The Council meets this benchmark if interest expense as a proportion of rates revenue does not exceed 25%.



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.

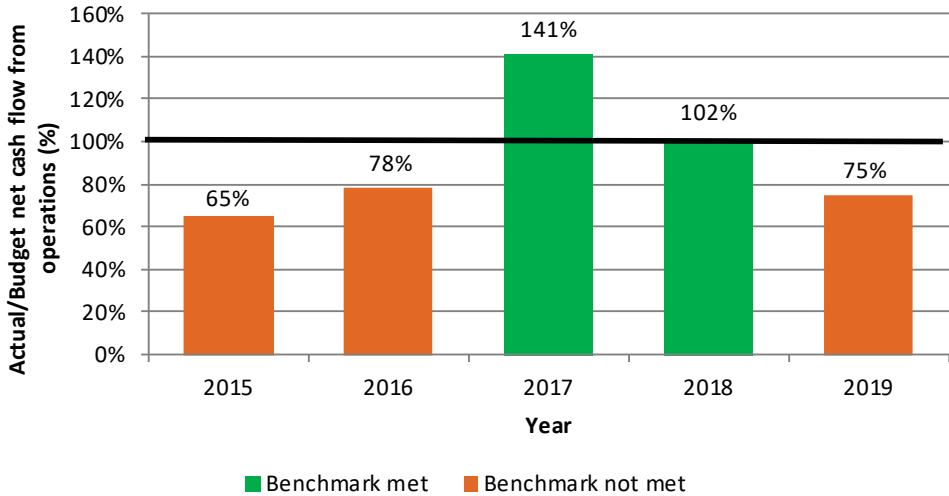
The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.

In 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.

In 2018 Council received less Earthquake recovery subsidies due to a change in Crown funding. Also contributing are Business Improvement projects which are being loan funded.



1. Rates

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
GENERAL RATES	8,863	8,863	7,791	7,791
Targeted Rates				
Roads and Footpaths	11,351	11,351	10,556	10,556
Water Supply	7,097	7,097	6,720	6,720
Sewerage and the Treatment and Disposal of Sewage	8,325	8,325	7,711	7,711
Drainage	4,027	4,027	3,929	3,929
Solid Waste	1,597	1,597	1,300	1,300
Central Business Areas	52	52	49	49
Promotion and Economic Development	216	216	204	204
Stock Control	60	60	46	46
Community Ward	582	582	524	524
Museum Levy	638	638	603	603
Community Services - Parks and reserves, buildings and grants	9,022	9,022	8,824	8,824
Library	3,634	3,634	3,509	3,509
Pools	3,042	3,042	2,952	2,952
Earthquake Recovery	1,323	1,323	945	945
TOTAL TARGETED RATES	50,966	50,966	47,873	47,873
TOTAL RATES	59,829	59,829	55,664	55,664

Included in the rates revenue above were rates on Council's own properties being \$976,639 for 2018/19 and \$943,825 for 2017/18. The offsetting expenditure was included in other expenses in Note 6.

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.

	2019	2018
	\$'000	\$'000
Rates remissions		
Land used for sport, recreation or cultural purposes	22	21
Water and Sewer remission on vacant sections	54	59
Sewer pan remission for schools, churches, non-profit organisations	385	77
Earthquake remissions	2	3
Penalty remissions	157	160
Abandoned land	2	6
Maori Freehold Land	11	11
Residential use in commercial zone	3	3
Used jointly as a single unit	20	-
Statute Barred	134	116
	790	456

Rating Base Information used for setting 2018/19 rates

Number of rating units within the district as at 30 June 2018:	25,534
Total capital value of rating units within the district as at 30 June 2018:	15,881,863,000
Total land value of rating units within the district as at 30 June 2018:	7,463,895,640

1. (cont.) General Rate Transfers - Reconciliation to Significant Activity Statements

	Actual Rates Levied	Actual Transfer from Reserves	Actual Total 2019	Budget General Rates 2019
	\$'000	\$'000	\$'000	\$'000
Activity				
Governance	1,718	427	2,145	2,145
District Development	3,045	753	3,798	3,798
Sewerage and the Treatment and Disposal of Sewage	32	8	40	40
Drainage	453	112	565	565
Recreation	635	157	792	792
Community Protection	1,677	416	2,093	2,093
Community Development	551	137	688	688
Solid Waste	752	187	939	939
	8,863	2,197	11,060	11,060
<i>The budgeted general rate is the gross general rate before the transfer of revenue from restricted reserves.</i>				

2. Subsidies and Grants

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
New Zealand Transport Agency	7,160	7,160	9,342	9,342
<i>less NZTA Subsidy for Earthquake Recoveries reported separately</i>	(726)	(726)	(1,694)	(1,694)
	6,434	6,434	7,648	7,648
Other subsidies	56	56	9	9
Grants	112	112	98	98
TOTAL SUBSIDIES AND GRANTS	6,601	6,601	7,754	7,754
<i>There are no unfulfilled conditions and other contingencies attached to subsidies and grants recognised (2018: nil).</i>				

3. Other Revenue

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
User charges	8,081	8,081	8,079	8,079
Regulatory revenue - resource consents	905	905	754	754
Regulatory revenue - building consents	4,449	4,449	4,260	4,260
Regulatory revenue	915	915	906	906
Rental from Investment properties	190	190	199	199
Infringements and fines	232	232	215	215
Rendering of services	378	378	357	357
Petrol tax	335	335	359	359
Dividend	631	631	710	710
Rates Penalties	744	744	722	722
Other	2,268	2,268	2,126	2,126
TOTAL OTHER REVENUE	19,128	19,128	18,686	18,686
Other revenue by activity				
Governance	46	46	175	175
District Development	953	953	848	848
Roads and Footpaths	1,113	1,113	866	866
Water Supply	228	228	334	334
Sewerage and the Treatment and Disposal of Sewage	376	376	351	351
Drainage	48	48	46	46
Solid Waste	5,185	5,185	5,344	5,344
Recreation	2,346	2,346	2,303	2,303
Libraries and Museums	174	174	172	172
Community Protection	5,828	5,828	5,575	5,575
Community Development	1,108	1,108	1,049	1,049
Property Management	1,047	1,047	1,022	1,022
Earthquake Recovery	1	1	-	-
Non Significant Activities	675	675	600	600
TOTAL OTHER REVENUE	19,128	19,128	18,686	18,686

4. Other Gains

	Note	Group 2019	Parent 2019	Group 2018	Parent 2018
		\$'000	\$'000	\$'000	\$'000
Gains on changes in fair value of forestry assets	13	254	254	902	902
Gains on disposal of property, plant and equipment		77	77	8	8
Gains on disposal of forestry		1,782	1,782	-	-
Gain on changes in fair value of investment property	16	23	23	3	3
TOTAL OTHER GAINS		2,136	2,136	913	913

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 Long Term Plan for 2018-2028.

	Parent 2019 Actual	Parent 2019 Budget	Parent 2018 Actual
	\$'000	\$'000	\$'000
Expenditure			
District Management	1,707	1,270	1,441
Financial and Information Services	9,348	7,361	7,436
Secretarial Services	756	837	706
Revenue Collection and Service Centres	3,053	3,079	3,007
TOTAL EXPENDITURE	14,864	12,547	12,590
Less internal allocations			
Activities	7,508	7,162	6,996
Computers	3,903	3,903	3,658
Rate Collection	816	892	800
	12,227	11,957	11,454
BALANCE TO NON SIGNIFICANT ACTIVITIES	2,637	590	1,136
Corporate On Cost	178	(36)	245
Sundry Operations	737	266	420
Loss on Interest Rate Swaps	7,807	-	1,893
Provision for Doubtful Debts	(64)	-	(64)
TOTAL AS PER NON SIGNIFICANT ACTIVITIES IN THE STATEMENT OF FINANCIAL PERFORMANCE	11,295	820	3,630
Financial and information Services includes depreciation/amortisation of:	493	455	500

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

6. Expenditure

	Group 2019 Actual	Parent 2019 Actual	Parent 2019 Budget	Group 2018 Actual	Parent 2018 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Employee benefit expenses	26,018	26,018	23,926	23,913	23,913
Depreciation and amortisation (Note 17a, 17b, 17c)	24,557	24,557	23,017	23,150	23,150
Interest expense	5,454	5,454	7,827	4,716	4,716
Audit Fees to Principal Auditor for Annual Report	131	131	125	129	129
Audit Fees to Principal Auditor for Long Term Plan	20	20	-	81	81
Lease Costs	196	196	199	204	204
Bad Debts Written Off	213	213	100	230	230
Changes in provision for Doubtful Debts - increase/(decrease)	(58)	(58)	72	(71)	(71)
Remissions provided on rates (Note 1)	790	790	91	456	456
Insurance premiums	1,228	1,228	1,069	1,026	1,026
Ceremonies for the public or a section of the public	-	-	-	-	-
Direct expenses from investment property generating revenue	157	157	109	84	84
Loss on disposal of fixed and other infrastructural assets	2,633	2,633	-	2,719	2,719
Loss on change in fair value of interest rate swaps	7,807	7,807	-	1,893	1,893
Loss on disposal of forestry	-	-	-	46	46
Loss on change in fair value of investment property (Note 16)	-	-	-	24	24
Payment of levies or general contributions to organisations considered appropriate to the function of the Council	2,288	2,288	2,880	2,403	2,403
Earthquake recovery expenditure excluding employee benefit expenses, interest expense, insurance expense, doubtful debts expense, depreciation expense and Loss on disposal of Assets	1,111	1,111	75	1,308	1,308
Other expenses	37,532	37,532	32,954	36,234	36,234
TOTAL EXPENDITURE	110,076	110,076	92,444	98,543	98,543

7. Severance Payments

During the year ended 30 June 2019 the Council made one severance payment at \$38,732.23 (2018: three payments at \$81,546.00).

8. Income Tax

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Components of tax expense				
Current tax expense	-	-	-	-
INCOME TAX EXPENSE	-	-	-	-
Relationship between tax expense and accounting surplus				
Surplus/ (deficit) before tax	29,554	29,460	21,135	20,461
Income tax using a rate of 28%	8,275	8,249	5,918	5,729
Plus (less) effect of permanent differences	(8,275)	(8,249)	(5,918)	(5,729)
INCOME TAX EXPENSE	-	-	-	-
<i>There are no deferred tax liabilities at 30 June 19 (2018: Nil).</i>				

9. Cash and Cash Equivalents

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Cash at Bank and on hand	9,335	9,335	13,724	13,724
Short term deposits maturing three months or less from date of acquisition	10,606	10,606	5,606	5,606
TOTAL CASH AND CASH EQUIVALENTS	19,941	19,941	19,330	19,330
<i>The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.</i>				

10. Other Financial Assets

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
TOTAL CURRENT PORTION	-	-	-	-
Non-Current portion				
<i>Fair value through other comprehensive revenue and expense</i>				
Civic Financial Services Ltd	141	141	134	134
Transwaste Canterbury Limited	1,918	1,918	2,051	2,051
Unlisted shares/Borrower notes in NZ Local Government Funding Agency Ltd (NZLGFA)	2,260	2,260	1,780	1,780
TOTAL NON-CURRENT PORTION	4,319	4,319	3,965	3,965
TOTAL OTHER FINANCIAL ASSETS	4,319	4,319	3,965	3,965

There were no impairment provisions for other financial assets (2018: 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 (2018: 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 (2018: 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 (2018: 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 (2018: 100,000).

11. Trade and Other Receivables

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Rates receivables	2,570	2,570	2,601	2,601
Other receivables	8,563	8,563	6,847	6,847
Earthquake recovery receivables	1,644	1,644	2,503	2,503
Related party receivables (Note 27)	7	7	14	14
New Zealand Transport Agency	1,584	1,584	2,376	2,376
Community loans	127	127	78	78
Accrued Interest	219	219	155	155
Goods and Services Tax	2,405	2,405	1,224	1,224
Prepayments	639	639	733	733
	17,758	17,758	16,533	16,533
Less provision for impairment of receivables				
- Rates	797	797	866	866
- Other	227	227	218	218
TOTAL TRADE AND OTHER RECEIVABLES	16,734	16,734	15,448	15,448
Receivables from non-exchange transactions - this includes outstanding amounts for rates, grants, infringements, and fees and charges that are partly subsidised by rates	15,876	15,876	14,559	14,559
Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates	858	858	889	889
TOTAL TRADE AND OTHER RECEIVABLES	16,734	16,734	15,448	15,448
<i>The carrying value of trade and other receivables approximates their fair value.</i>				
<i>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.</i>				
The ages of rates receivable are as follows:				
	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Current	605	605	634	634
3 to 6 months	357	357	349	349
6 to 9 months	262	262	234	234
9 to 12 months	192	192	160	160
> 12 months	1,154	1,154	1,225	1,225
CARRYING AMOUNT	2,570	2,570	2,601	2,601

11. Trade and Other Receivables (cont.)

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

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Current	7,712	7,712	5,991	5,991
3 to 6 months	606	606	836	836
6 to 9 months	337	337	972	972
9 to 12 months	116	116	617	617
> 12 months	3,027	3,027	3,326	3,326
CARRYING AMOUNT	11,799	11,799	11,741	11,741

As at 30 June 2019 and 2018, 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 WDC's pool of debtors. Expected losses have been determined based on an analysis of WDC'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 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Rates Receivables				
At 1 July	866	866	939	939
Additional provisions made during the year	-	-	-	-
Receivables paid or written off during the period	(69)	(69)	(73)	(73)
AT 30 JUNE	797	797	866	866

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Other Receivables				
At 1 July	218	218	219	219
Additional provisions made during the year	9	9	-	-
Receivables paid or written off during the period	-	-	(1)	(1)
AT 30 JUNE	227	227	218	218

12. Non-Current Assets Held for Sale

Land at 137 Williams Street was sold during the 2018/2019 financial year (\$202,000). An agreement was entered into with Fire and Emergency New Zealand (FENZ) to sell 51-53 Hilton St Reserve land (\$405,000) during the 2019/20 financial year. Last year Council sold land in Kaiapoi which was formerly the Hansens Mall and a freehold land at 77 Dunns Avenue Pines Beach.

	Note	Group 2019	Parent 2019	Group 2018	Parent 2018
		\$'000	\$'000	\$'000	\$'000
Land and buildings		202	202	807	807
Additions (transferred from infrastructural land)		405	405	-	-
Disposals		(202)	(202)	(807)	(807)
Transfer from Investment properties	16	-	-	202	202
TOTAL NON-CURRENT ASSETS HELD FOR SALE		405	405	202	202

13. Forestry Assets

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July	3,459	3,459	2,612	2,612
Increases due to purchases	78	78	-	-
Gains/(losses) arising from changes in fair value less estimated point of sale costs attributable to price changes and physical changes	254	254	902	902
Decreases due to sales	(1,695)	(1,695)	(6)	(6)
Decreases due to harvest removal	-	-	(48)	(48)
BALANCE AT 30 JUNE	2,097	2,097	3,459	3,459

The Council owns 528ha of forestry (2018: 561ha), 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 8.5% (2018: 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 Allan C Laurie (registered forestry consultant, MNZIF) of Laurie Forestry 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 600ha 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 Kohaka O Tuhaitara Trust, a charitable trust, was formally established as part of the Ngai Tahu settlement and cares for 561ha of coastal land between Waimakariri and Rakahuri Rivers. 200ha of the 600ha 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 Ngai Tahu Whanau and other New Zealanders in terms of the Reserves Act 1977. Te Kohaka o Tuhaitara 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 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
The Waimakariri District Libraries Trust	10	-	11	-
Te Kōhaka o Tūhaitara Trust	3,397	-	3,096	-
Enterprise North Canterbury	260	-	244	-
Waimakariri Art Collection Trust	56	-	55	-
TOTAL INVESTMENTS IN ASSOCIATES	3,723	-	3,406	-

All the Associates are resident in New Zealand.

Movements in the carrying amount of investments in associates

	2019	2018
	\$'000	\$'000
Balance at 1 July	3,406	2,732
New investments during the year	-	-
Gain on revaluation of property	223	-
Disposal of investments during the year	-	-
Share of total recognised revenues and expenses and adjustments	94	674
BALANCE AT 30 JUNE	3,723	3,406

Summarised Financial Information of Associates

	2019	2018
	\$'000	\$'000
The Waimakariri District Libraries Trust		
Assets	21	23
Liabilities	2	2
Revenues	3	3
Surplus (Deficit)	(3)	1
Group's interest	50%	50%
Te Kōhaka o Tūhaitara Trust		
Assets	6,927	6,260
Liabilities	133	68
Revenues	561	1,576
Surplus (Deficit)	146	1,319
Group's interest	50%	50%
Enterprise North Canterbury		
Assets	794	796
Liabilities	274	308
Revenues	1,124	1,025
Surplus (Deficit)	31	38
Group's interest	50%	50%
Waimakariri Art Collection Trust		
Assets	171	167
Liabilities	2	2
Revenues	5	11
Surplus (Deficit)	1	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 2019	Parent 2019		Group 2018	Parent 2018
		\$'000	\$'000		\$'000	\$'000
Current Asset						
Interest rate swaps		-	-		-	-
TOTAL CURRENT ASSET		-	-		-	-
Non-current Asset						
Interest rate swaps		-	-		-	-
TOTAL NON-CURRENT ASSET		-	-		-	-
Current Liability						
Interest rate swaps		370	370		239	239
TOTAL CURRENT LIABILITY		370	370		239	239
Non-current Liability						
Interest rate swaps		12,764	12,764		5,088	5,088
TOTAL NON-CURRENT LIABILITY		12,764	12,764		5,088	5,088
NET LIABILITY		13,134	13,134		5,327	5,327
The national principal or contract amounts of agreements in place, at year end, to manage interest rate risk were as follows:						
		Fair Value 2019	Nominal Value 2019		Fair Value 2018	Nominal Value 2018
	Rates %	\$'000	\$'000	Rates %	\$'000	\$'000
Interest rate swaps						
<i>Payable maturities:</i>						
Up to One year	3.97% to 4.94%	(370)	12,500	4.77%	(239)	9,000
One to Two years		-	-	3.97% to 4.94%	(546)	12,500
Two to Five years	4.19%	(516)	7,500	4.19%	(465)	7,500
Beyond Five years	3.06% to 4.61%	(12,248)	114,500	3.33% to 4.61%	(4,077)	84,500
TOTAL INTEREST RATE SWAPS		(13,134)	134,500		(5,327)	113,500
The fair value of interest rate swaps are based on market values of equivalent instruments at the reporting date.						

16. Investment Property

	Note	Group 2019	Parent 2019	Group 2018	Parent 2018
		\$'000	\$'000	\$'000	\$'000
Balance at 1 July		2,468	2,468	2,691	2,691
Vested land from Crown		12,204	12,204	-	-
Additions from acquisitions		-	-	-	-
Disposals		-	-	-	-
Fair value losses on valuation	6	-	-	(24)	(24)
Fair value gains on valuation	4	23	23	3	3
Transfer to non-current assets held for sale	12	-	-	(202)	(202)
TOTAL INVESTMENT PROPERTY		14,694	14,694	2,468	2,468

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 Sanjay Kanji (Bcom (VPM) 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	Transfer NBV	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-18	1-Jul-18	1-Jul-18							30-Jun-19	30-Jun-19	30-Jun-19
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Analysis of Fixed Assets 2019												
Land (at valuation)	19,259	-	19,259	-	(15)	-	-	1,091	(358)	19,978	-	19,978
Land (at cost)	1,012	-	1,012	79	-	-	-	(1,091)	-	-	-	-
Buildings (at valuation)	40,232	1,974	38,258	-	(40)	-	989	2,524	2,614	42,368	-	42,368
Buildings (at cost)	2,481	51	2,430	245	-	-	52	(2,624)	-	-	-	-
Furniture & Fittings (at cost)	7,215	5,015	2,200	348	(8)	-	453	359	-	7,734	5,288	2,445
Library Books (at cost)	6,389	4,368	2,021	479	-	-	585	-	-	6,869	4,952	1,916
Plant & Equipment (at cost)	5,478	4,080	1,398	737	(201)	-	517	124	-	5,244	3,704	1,540
Computer Equipment (at cost)	3,710	2,816	896	268	-	-	396	-	-	3,973	3,208	765
TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION	85,776	18,304	67,474	2,156	(265)	-	2,992	384	2,256	86,165	17,152	69,011
Assets Under Construction												
Property & Investments	104	-	104	1,072	(1,054)					122	-	122
Plant & Equipment	508	-	508	756	(1,263)					1	-	1
	612	-	612	1,828	(2,317)	-	-	-	-	123	-	123
TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS	86,388	18,304	68,086	3,984	(2,582)	-	2,992	384	2,256	86,288	17,152	69,134

17A. Property Plant and Equipment (cont.)

Parent and Group	Cost / Revaluation 1-Jul-17	Accumulated Depreciation and impairment charges 1-Jul-17	Carrying amount 1-Jul-17	Additions	Disposals Cost/ Revaluation	Impairment charges	Depreciation	Transfer NBV	Revaluation surplus	Cost / Revaluation 30-Jun-18	Accumulated Depreciation and impairment charges 30-Jun-18	Carrying amount 30-Jun-18
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Analysis of Fixed Assets 2018												
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
TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION	82,912	16,428	66,485	4,522	(543)	-	2,992	-	-	85,776	18,304	67,474
Assets Under Construction												
Property & Investments	1,632	-	1,632	1,304	(2,832)					104	-	104
Plant & Equipment	58	-	58	947	(497)					508	-	508
	1,690	-	1,690	2,251	(3,329)	-	-	-	-	612	-	612
TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS	84,602	16,428	68,175	6,773	(3,872)	-	2,992	-	-	86,388	18,304	68,086

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-18	1-Jul-18	1-Jul-18							30-Jun-19	30-Jun-19	30-Jun-19
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURAL ASSETS 2019												
Infrastructural Land and Buildings												
Land (at valuation)	77,857	-	77,857	-	(21)	-	-	16,049	(4,538)	89,346	-	89,346
Land (at cost)	6,924	-	6,924	10,034	-	-	-	(16,958)	-	-	-	-
Buildings (at valuation)	50,944	2,335	48,609	-	(85)	-	1,229	2,288	7,078	56,661	-	56,661
Buildings (at cost)	1,984	162	1,822	933	-	-	82	(2,673)	-	-	-	-
	137,709	2,497	135,212	10,966	(106)	-	1,312	(1,294)	2,540	146,008	-	146,008
Culture and Recreation												
Community Facilities (at valuation)	55,889	2,910	52,978	-	(641)	-	1,486	15,137	5,960	71,950	-	71,950
Community Facilities (at cost)	9,315	452	8,863	6,922	-	-	507	(15,278)	-	-	-	-
	65,204	3,362	61,841	6,922	(641)	-	1,993	(141)	5,960	71,950	-	71,950
Roads												
Land (at cost)	128,220	-	128,220	1,686	(6)	-	-	504	-	130,404	-	130,404
Road Network (at valuation)	743,625	-	743,625	21,362	-	-	9,107	141	22,895	778,916	-	778,916
Bridges & Culverts (at valuation)	68,737	-	68,737	212	-	-	901	-	2,138	70,186	-	70,186
	940,582	-	940,582	23,260	(6)	-	10,008	645	25,033	979,506	-	979,506
3 Waters and Solid Waste												
Water reticulation network (at valuation)	121,179	1,723	119,456	-	(1,049)	-	1,713	(412)	-	119,641	3,358	116,282
Water reticulation network (at cost)	6,353	49	6,304	7,549	-	-	106	-	-	13,902	155	13,747
Water treatment plant and facilities (at valuation)	22,034	652	21,382	-	(59)	-	639	412	-	22,387	1,291	21,096
Water treatment plant and facilities (at cost)	2,905	33	2,872	2,530	-	-	158	-	-	5,435	191	5,244
Sewer reticulation network (at valuation)	209,059	2,792	206,267	-	(292)	-	2,776	-	-	208,760	5,561	203,199
Sewer reticulation network (at cost)	15,011	100	14,911	7,402	-	-	166	-	-	22,413	267	22,146
Sewer treatment plant and facilities (at valuation)	27,197	882	26,314	-	(42)	-	881	-	-	27,148	1,756	25,392
Sewer treatment plant and facilities (at cost)	16,030	141	15,889	1,586	-	-	448	-	-	17,616	589	17,027
Drainage Reticulation Network (at valuation)	91,403	920	90,483	-	(1,399)	-	877	-	-	89,969	1,762	88,207
Drainage Reticulation Network (at cost)	6,125	24	6,101	7,721	(6)	-	138	-	-	13,840	162	13,678
Waste Systems (at valuation)	4,044	87	3,957	-	-	-	88	-	-	4,044	175	3,869
Waste Systems (at cost)	20	-	20	29	-	-	2	-	-	50	2	48
	521,360	7,404	513,956	26,817	(2,847)	-	7,992	-	-	545,205	15,269	529,936
TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION	1,664,855	13,264	1,651,591	67,965	(3,600)	-	21,305	(790)	33,533	1,742,669	15,269	1,727,400

17B. Infrastructural Assets (cont.)

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-18	1-Jul-18	1-Jul-18							30-Jun-19	30-Jun-19	30-Jun-19
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets Under Construction												
Roading	3,311	-	3,311	11,959	(15,018)					252	-	252
Water	1,959	-	1,959	6,364	(7,748)					575	-	575
Sewer	1,260	-	1,260	4,525	(5,260)					525	-	525
Drainage	3,287	-	3,287	2,351	(4,001)					1,637	-	1,637
Solid Waste	60	-	60	250	(254)					56	-	56
Culture & Recreation	523	-	523	7,864	(4,048)					4,339	-	4,339
Earthquake Recovery	2,331	-	2,331	6,759	(4,959)					4,131	-	4,131
	12,731	-	12,731	40,072	(41,288)	-	-	-	-	11,515	-	11,515
TOTAL INFRASTRUCTURE ASSETS	1,677,586	13,264	1,664,322	108,037	(44,888)	-	21,305	(790)	33,533	1,754,184	15,269	1,738,915

Vested Assets

Total vested and found assets for 2018/19 were \$37.7m (2017/18: \$20.8m). Infrastructural assets transferred to the Council from subdivisional properties/new development were \$22.7m (2017/18: \$20.7m).

ADDITIONAL DISCLOSURES REQUIRED BY LOCAL GOVERNMENT ACT:

Key infrastructural assets summary - excluding land (in \$'000)

	Current Replacement Cost	Additions - vested			Additions - constructed			Total additions		
		2018-19	2017-18		2018-19	2017-18		2018-19	2017-18	
Roading	1,068,781	7,908	7,951		13,666	20,821		21,574	28,772	
Water	209,646	2,288	2,548		7,791	6,711		10,079	9,259	
Sewer	355,994	3,714	5,177		5,274	25,864		8,988	31,041	
Drainage	120,551	3,910	4,854		3,811	1,245		7,721	6,099	
	1,754,972	17,820	20,530		30,542	54,641		48,362	75,171	

Valuation

Land and buildings have been valued at fair value as at 30 June 2019 by Ashton Gibbard (BBS (VPM)) 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 2019 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 2019 and the valuation was independently reviewed by John Vessey (Technical Principal Asset Valuation) of Opus International Consultants Ltd.

17B. Infrastructural Assets (cont.)

INSURANCE

Assets that are covered by insurance contracts (in \$'000):

	Carrying Amount 2018-2019	Amount insured for 2019-2020	Insurer(s)	Special condition(s)
Motor vehicles	1,540	3,415	Vero	
Material Damage (above ground assets)	176,832	416,003	QBE and others	
Below ground assets	457,259	351,063	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 \$72.0m 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-17 \$'000	Accumulated Depreciation and impairment charges 1-Jul-17 \$'000	Carrying amount 1-Jul-17 \$'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-18 \$'000	Accumulated Depreciation and impairment charges 30-Jun-18 \$'000	Carrying amount 30-Jun-18 \$'000
INFRASTRUCTURAL ASSETS 2018												
Infrastructural Land and Buildings												
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
	134,157	1,223	132,934	3,783	(221)	-	1,283	-	-	137,709	2,497	135,212

17B. Infrastructural Assets (cont.)

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
Culture and Recreation												
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
	62,318	1,551	60,767	3,422	(750)	-	1,849	252	-	65,204	3,362	61,841
Roads												
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
	879,502	-	879,502	30,838	(1,265)	-	9,347	(278)	41,132	940,582	-	940,582
3 Waters and Solid Waste												
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
	476,015	-	476,015	46,419	(1,078)	-	7,427	26	-	521,360	7,404	513,956
TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION	1,551,992	2,774	1,549,218	84,462	(3,314)	-	19,906	-	41,132	1,664,855	13,264	1,651,591

17B. Infrastructural Assets (cont.)

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
Assets under construction												
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
	25,131	-	25,131	51,536	(63,936)	-	-	-	-	12,731	-	12,731
TOTAL INFRASTRUCTURE ASSETS	1,577,123	2,774	1,574,349	135,998	(67,250)	-	19,906	-	41,132	1,677,586	13,264	1,664,322

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-18	1-Jul-18	1-Jul-18						30-Jun-19	30-Jun-19	30-Jun-19
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2019											
Council computer software											
TechOne One Council package	1,773	912	861	142	-	-	261	-	1,915	1,173	742
	1,773	912	861	142	-	-	261	-	1,915	1,173	742

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
2018											
Council computer software											
TechOne One Council package	1,771	660	1,111	2	-	-	252	-	1,773	912	861
	1,771	660	1,111	2	-	-	252	-	1,773	912	861

18. Trade and Other Payables

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Trade payables	10,716	10,493	10,419	10,206
Deposits and bonds	3,358	3,358	3,840	3,840
Accrued expenses	779	779	782	782
Accrued Interest on borrowings	979	979	876	876
Revenue received in Advance	2,419	2,419	2,401	2,401
Related parties (Note 27)	-	223	-	213
TOTAL TRADE AND OTHER PAYABLES	18,252	18,252	18,319	18,319
Payables under non-exchange transactions	1,029	1,029	897	897
Payables under exchange transactions	17,223	17,223	17,422	17,422
TOTAL TRADE AND OTHER PAYABLES	18,252	18,252	18,319	18,319

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 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Accrued pay	1,145	1,145	948	948
Annual leave	2,172	2,172	2,018	2,018
Sick leave	117	117	190	190
Time in Lieu	101	101	84	84
TOTAL EMPLOYEE BENEFIT LIABILITIES	3,535	3,535	3,239	3,239

20. Development and Other Contributions (Revenue in Advance)

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July	1,316	1,316	1,036	1,036
Development contributions received	13,109	13,109	9,596	9,596
Interest	-	-	7	7
Contributions transferred to revenue	(12,224)	(12,224)	(9,298)	(9,298)
Contributions Refunded	(151)	(151)	(25)	(25)
BALANCE AT 30 JUNE	2,050	2,050	1,316	1,316
Current	2,050	2,050	1,316	1,316
Non-current	-	-	-	-
	2,050	2,050	1,316	1,316

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 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Transferred to revenue by activity				
Roading	2,879	2,879	2,957	2,957
Water	1,649	1,649	2,075	2,075
Sewerage	4,147	4,147	2,334	2,334
Drainage	1,090	1,090	25	25
Reserves	2,459	2,459	1,907	1,907
	12,224	12,224	9,298	9,298

21. Borrowings

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Current				
Bond premiums/discounts	54	54	55	55
Bonds/Notes issued	25,000	25,000	25,000	25,000
TOTAL CURRENT BORROWINGS	25,054	25,054	25,055	25,055
Non-current				
Bond premiums/discounts	45	45	98	98
Bonds/Notes Issued	120,000	120,000	105,000	105,000
TOTAL NON-CURRENT BORROWINGS	120,045	120,045	105,098	105,098
TOTAL BORROWINGS	145,099	145,099	130,153	130,153

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 1.69% - 6.00% (2018: 2.02% - 6.00%). The weighted average interest cost is 3.83% (2018: 3.95%).

Security

The Committed Cash Advance Facility with the ANZ (limit-2019: \$10m, limit-2018: \$10m) is secured over the rates of the Waimakariri District Council. This facility was not drawn upon as at 30 June 2019 (2018: 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 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Payable no later than one year	25,055	25,055	25,055	25,055
Later than one year, not later than two years	15,054	15,054	15,055	15,055
Later than two years, not later than three years	19,995	19,995	15,043	15,043
Later than three years, not later than four years	29,995	29,995	-	-
Later than four years, not later than five years	-	-	30,000	30,000
Later than five years	55,000	55,000	45,000	45,000
	145,099	145,099	130,153	130,153

The total amount of borrowings approximates the fair value.



21. Borrowings (cont.)

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
	2018	2018-19	2018-19	2019	2018-19
	\$'000	\$'000	\$'000	\$'000	\$'000
District Development	-	(140)	487	347	50
Roads and Footpaths	3,760	(671)	784	3,873	523
Water Supply	3,314	(1,091)	2,821	5,044	410
Sewerage and the Treatment and Disposal of Sewage	2,937	(881)	1,905	3,961	527
Stormwater Drainage	6,672	(636)	1,875	7,911	398
Refuse & Recycling	877	(43)	-	834	27
Recreation	3,874	(639)	2,281	5,516	421
Libraries & Museums	9	(9)	-	-	8
Community Protection	-	(3)	3	-	8
Community Development	3,110	(113)	-	2,997	94
Property Management	125	(36)	-	89	26
Earthquake Recovery	8,730	(690)	9,281	17,321	823
Non Significant Activities	34	(302)	714	446	72
	33,442	(5,254)	20,151	48,339	3,387

22A. Equity

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Accumulated General Equity				
Opening Accumulated General Equity	833,866	830,917	811,871	809,596
Transfers from:				
Restricted reserves	1,205	1,205	546	546
Asset revaluation reserve on disposal of Property, Plant and Equipment	1,818	1,818	986	986
Transfers to:				
Restricted reserves	(519)	(519)	(672)	(672)
Net Surplus/ (deficit)	29,554	29,460	21,135	20,461
TOTAL ACCUMULATED GENERAL EQUITY	865,924	862,881	833,866	830,917
Restricted reserves				
Opening Balance	5,223	5,223	5,097	5,097
Transfers to:				
Accumulated General Equity	(1,205)	(1,205)	(546)	(546)
Transfers from:				
Accumulated General Equity	519	519	672	672
	4,537	4,537	5,223	5,223
Restricted reserves consist of:				
Replacement Funds	571	571	863	863
Reserve Funds	3,808	3,808	4,206	4,206
Development Funds	137	137	134	134
Trust Funds	21	21	21	21
	4,537	4,537	5,223	5,223
Fair value reserve				
As at 1 July	1,478	1,478	1,674	1,674
Valuation gains (losses)	(126)	(126)	(196)	(196)
AS AT 30 JUNE	1,352	1,352	1,478	1,478
TOTAL OTHER RESERVES	5,889	5,889	6,701	6,701
Asset revaluation reserves				
Opening Balance	783,155	782,696	743,009	742,550
Transfer of revaluation reserve to accumulated general equity on disposal of Plant, Property and Equipment	(1,818)	(1,818)	(986)	(986)
Change in revaluation reserve due to revaluation	36,012	35,789	41,132	41,132
TOTAL ASSET REVALUATION RESERVE	817,349	816,667	783,155	782,696

22A. Equity (cont.)

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Consisting of				
Fixed				
Land	6,245	5,593	6,395	5,956
Buildings	14,428	14,398	11,861	11,841
	20,673	19,991	18,256	17,797
Infrastructural				
Land	39,383	39,383	43,930	43,930
Buildings	18,502	18,502	11,443	11,443
Water	63,594	63,594	64,217	64,217
Roads	484,053	484,053	459,020	459,020
Reserves	35,087	35,087	29,509	29,509
Sewer	116,681	116,681	116,862	116,862
Drainage	37,689	37,689	38,231	38,231
Solid Waste	1,687	1,687	1,687	1,687
	796,676	796,676	764,899	764,899
	817,349	816,667	783,155	782,696

22B. Statement of Special Separate Funds

	Opening Balance 1 July 2018	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2019	
	\$'000	\$'000	\$'000	\$'000	\$'000	
Special Funds						Purpose of the fund
Insurance Excess Reserve Fund	-	-	-	-	-	To provide funds for payment of insurance excesses. Funded by transfers from finance services
Cam River Restoration Fund	212	4	(23)	-	193	Established in 2002 to provide for Cam River restoration
Plant Renewal & Replacement Fund	863	22	-	(314)	571	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	1	-	-	27	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	1	-	-	14	Established by investment of surplus funds for use at the Reserve
Long term investment/Ashburton Farm Investment	3,295	70	-	(210)	3,155	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	680	11	(252)	-	440	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	20	1	-	-	21	Funds available for providing grants for relief under a guidance criteria, at the discretion of the Mayor.
	5,115	111	(275)	(524)	4,427	

22B. Statement of Special Separate Funds (cont.)

	Opening Balance 1 July 2018	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2019
	\$'000	\$'000	\$'000	\$'000	\$'000
Separate accounts					
<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>					
Water and Stockwater					
Rangiora	844	3,423	(2,644)	(368)	1,255
Northern Area Water	16	1	-	-	17
Water Investigation	16	-	-	-	16
West Rangiora Water	159	33	-	(37)	155
Southbrook	(3)	5	-	-	2
Woodend and Pegasus Water	1,313	1,478	(1,157)	(318)	1,316
Waikuku	2	168	(222)	117	65
Fernside	322	32	(15)	(303)	36
Ohoka	187	134	(141)	6	186
Mandeville	197	401	(485)	176	289
Kaiapoi and Pines Kairaki Water	362	1,050	(1,338)	128	202
North East Kaiapoi Structure Plan Area	481	11	(1)	-	491
Oxford1	857	566	(1,253)	(167)	3
Oxford2	-	393	(524)	153	22
Oxford	44	444	(469)	12	31
Summerhill	-	243	(239)	126	130
Cust	13	126	(123)	21	37
Poyntzs Road	16	53	(64)	61	66
WestEyreton	17	63	(57)	14	37
Garrymere	49	59	(57)	(6)	45
Stock Water	149	369	(425)	35	128
North Rangiora Water	107	2	-	-	110
Sewerage					
Eastern Communities	(8)	11,041	(11,232)	2,116	1,917
Southbrook	589	115	(54)	(28)	622
East Rangiora	394	240	(61)	(35)	539
East Woodend	(523)	345	(16)	-	(194)
West Rangiora	140	232	(3)	28	397
West Rangiora Structure Plan Area	690	29	(102)	(70)	547

	Opening Balance 1 July 2018	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2019
	\$'000	\$'000	\$'000	\$'000	\$'000
Sewerage (cont'd)					
North Rangiora Sewer	299	7	-	-	306
West Kaiapoi Structure Plan Area	1	-	-	-	1
Ohoka Utilities Scheme Loan	2	25	(9)	(18)	-
North Kaiapoi Area A	268	4	(3)	(202)	68
Fernside	64	40	(45)	8	68
Loburn Lea	61	63	(91)	25	58
Oxford	285	724	(799)	(274)	(65)
Drainage					
Rangiora	598	1,554	(1,373)	1,074	1,853
Northern Area	(164)	-	(8)	-	(173)
District Drainage	584	-	(365)	84	303
Mill Rd Outline Development Plan	(6)	-	-	-	(6)
Southbrook	(1,243)	38	(253)	(13)	(1,472)
East Rangiora	283	443	(124)	(55)	547
West Rangiora Structure Plan Area	363	3	(4)	(368)	(5)
Coastal Urban	1,203	342	(337)	(750)	458
East Woodend	-	353	-	-	353
Pegasus	1,317	337	(172)	74	1,557
Kaiapoi	1,012	1,511	(1,475)	7	1,055
Kaiapoi Area A	696	-	-	-	696
Oxford	52	77	(81)	5	52
Ohoka Rural	29	254	(340)	131	74
Loburn Lea	50	20	(12)	6	64
Oxford Rural	91	38	(41)	7	95
Clarkville	(24)	45	(46)	3	(23)
Coastal Rural	36	114	(159)	20	11
Waimakariri Central Rural	6	106	(128)	26	10
Cust	(20)	6	(10)	2	(22)

22B. Statement of Special Separate Funds (cont.)

	Opening Balance 1 July 2018	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2019
	\$'000	\$'000	\$'000	\$'000	\$'000
Solid Waste					
Solid Waste	294	2,671	(2,574)	(140)	250
Recreation					
Rangiora CBA	5	39	(145)	98	(2)
Kaiapoi CBA	2	24	(120)	79	(15)
Libraries and Museums					
Museum Levy	48	566	(563)	-	51
Museum Development Levy	773	99	(17)	-	854
Community Protection					
Rural Fire	(4)	99	(139)	(5)	(50)
Stock Control	(11)	61	(43)	-	7
Governance					
Council	718	40	(1,772)	1,143	129
Kaiapoi Community Board	132	136	(96)	-	172
Rangiora Community Board	120	216	(164)	-	172
Woodend/Ashley Community Board	71	102	(78)	-	95
Oxford/Eyre Ward Advisory Board	48	134	(104)	-	78
District Development					
District Promotion	129	164	(492)	469	269
Economic Development	178	63	(277)	50	14

23. Statement of Cash Flow Reconciliation

	Group 2019 Actual	Parent 2019 Actual	Group 2018 Actual	Parent 2018 Actual
	\$'000	\$'000	\$'000	\$'000
Net Surplus / (Deficit):	29,554	29,460	21,135	20,461
Add Non Cash Items:				
Depreciation	24,557	24,557	23,150	23,150
Land in lieu of cash for development contributions	(1,837)	(1,837)	-	-
Assets vested in Council	(37,691)	(37,691)	(20,834)	(20,834)
Associated entity (surplus) / deficit	(94)	-	(674)	-
(Gains) / losses in fair value of forestry assets	(254)	(254)	(902)	(902)
(Gains) / losses in fair value of investment property	(23)	(23)	21	21
Recognise (Gains) / losses on interest rate swaps	7,807	7,807	1,893	1,893
	22,019	22,019	23,789	23,789
Movements in Working Capital				
(Increase)/ Reduction in Stock	1	1	108	108
(Increase)/ Reduction in Trade and other receivables	(1,093)	(1,093)	(1,924)	(1,924)
(Increase)/ Reduction in Tax due	-	-	-	-
Increase/ (Reduction) in Trade and other payables	2,114	2,114	2,628	2,628
Increase/ (Reduction) in Employee benefit liabilities	296	296	376	376
Increase/ (Reduction) in Development contributions	(1,162)	(1,162)	280	280
(Increase)/ Reduction in Accrued interest receivable	(64)	(64)	(139)	(139)
Net GST	266	266	(365)	(365)
	358	358	964	964
	22,376	22,376	24,752	24,752
Items Classified as Investing Activity				
(Gains) / losses on disposal of property, plant and equipment and forestry assets	774	774	2,757	2,757
(Gains) / losses on disposal of investment property	-	-	-	-
NET CASH IN(OUT)FLOW FROM OPERATING ACTIVITIES	23,151	23,151	27,510	27,510

24. Financial Instruments

		Group 2019	Parent 2019	Group 2018	Parent 2018
		\$'000	\$'000	\$'000	\$'000
FINANCIAL ASSETS	[Basis of Fair value]				
Loans and Receivables					
Cash and cash equivalents		19,941	19,941	19,330	19,330
Short term investments		319	319	319	319
Trade and other receivables		13,690	13,690	13,491	13,491
Fair Value Through Other Comprehensive Revenue and Expense					
Civic Financial Services Ltd	Non-observable inputs	141	141	134	134
Transwaste Canterbury Limited	Non-observable inputs	1,918	1,918	2,051	2,051
Local Government Funding Agency	Non-observable inputs	2,260	2,260	1,780	1,780
Fair Value Through Surplus/(Deficit)					
Derivative financial instruments	Observable inputs	-	-	-	-
FINANCIAL LIABILITIES					
Financial Liabilities at amortised cost					
Trade and other payables		15,833	15,833	15,917	15,917
Borrowings		145,099	145,099	130,153	130,153
Fair Value Through Surplus/(Deficit)					
Derivative financial instruments	Observable inputs	13,134	13,134	5,327	5,327

Financial instrument risks

The Council has a series of policies to manage the risks associated with financial instruments. Waimakariri District 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.

MARKET RISK

Price Risk

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.

Currency Risk

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.

Interest Rate Risk

The interest rates on the Council's borrowings are disclosed in note 21.

Fair Value Interest Rate Risk

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. 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.

Sensitivity Analysis

If interest rates on borrowings/derivative financial instruments at 30 June 2019 had fluctuated by plus or minus 0.5%, the effect would have been to increase/decrease the surplus after tax by \$53,000 (2018: \$18,000).

24. Financial Instruments (cont.)

		2019 Parent		2018 Parent	
		+0.5%	-0.5%	+0.5%	-0.5%
		\$'000	\$'000	\$'000	\$'000
Impact on Surplus/(Deficit)					
Financial Liabilities					
<i>Financial Liabilities at amortised cost</i>					
Borrowings		(725)	725	(650)	650
Fair Value Through Surplus/(Deficit)					
Derivative financial instruments		673	(673)	668	(668)
		(53)	53	18	(18)

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 as 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 Council's Long Term Council Community Plan.

The Council does not have a overdraft facility and manages its additional funding requirements through a \$10,000,000 bank funding facility agreement (2018: \$10,000,000) and Bond/Note issues \$145,000,000 (2018: \$130,000,000). These facilities are managed within the liability management policy.

The maturity profiles of the Council's borrowing is disclosed note 21.

24. Financial Instruments (cont.)

		Group 2019	Parent 2019	Group 2018	Parent 2018
		\$'000	\$'000	\$'000	\$'000
Maturity Analysis and Effective Interest Rates of Financial Assets					
Short term deposits		10,925	10,925	5,925	5,925
Weighted average effective interest rate		1.72%	1.72%	2.15%	2.15%
Maturity Analysis of Financial Liabilities					
Trade and Other Payables					
Less than 1 year		15,833	15,833	15,917	15,917
1 - 2 years		-	-	-	-
2 - 5 years		-	-	-	-
More than 5 years		-	-	-	-
		15,833	15,833	15,917	15,917
Borrowings					
Less than 1 year		25,055	25,055	25,055	25,055
1 - 2 years		15,054	15,054	15,055	15,055
2 - 5 years		49,990	49,990	45,043	45,043
More than 5 years		55,000	55,000	45,000	45,000
		145,099	145,099	130,153	130,153
Interest Payable on Borrowings					
Less than 1 year		3,803	3,803	3,534	3,534
1 - 2 years		3,403	3,403	3,246	3,246
2 - 5 years		6,407	6,407	7,285	7,285
More than 5 years		2,089	2,089	3,351	3,351
		15,701	15,701	17,416	17,416
Interest Payable on Interest Rate Swaps					
Less than 1 year		1,487	1,487	1,290	1,290
1 - 2 years		1,533	1,533	1,480	1,480
2 - 5 years		4,585	4,585	4,044	4,044
More than 5 years		2,167	2,167	2,709	2,709
		9,772	9,772	9,523	9,523
TOTAL		186,404	186,404	173,010	173,010

25. Commitments and Contingencies

	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Capital Commitments				
Capital expenditure contracted for at balance date but not yet incurred for property, plant and equipment.	3,335	3,335	1,783	1,783
No capital commitments exist in relation to investment property as at 30 June 2019 (2018: 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 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Not later than one year	194	194	162	162
Later than one year and not later than five years	543	543	67	67
Later than five years	-	-	-	-
TOTAL NON-CANCELLABLE OPERATING LEASES	738	738	229	229
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. 43 of the leases have a non-cancellable term of 21 years or less, 43 leases have a term of 30 years and 13 leases have a term of 35 years. The future aggregate minimum leases payments to be collected under non-cancellable operating leases are as follows:				
	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Non-cancellable Operating Leases as Lessor				
Not later than one year	361	361	130	130
Later than one year and not later than five years	564	564	401	401
Later than five years	893	893	1,071	1,071
TOTAL NON-CANCELLABLE OPERATING LEASES	1,818	1,818	1,602	1,602
No contingent rents have been recognised in the surplus/(deficit) during the period.				

Contingencies				
	Group 2019	Parent 2019	Group 2018	Parent 2018
	\$'000	\$'000	\$'000	\$'000
Contingent Liabilities				
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 2019. At the date of this report, there were no other matters under that Act indicating potential liability (2018 : Nil) 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 2019	Parent 2019	Group 2018	Parent 2018
	\$'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 2019 (2018: Nil). No prior values were settled at June 2019. 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.)

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 form Fitch Ratings and Standard and Poor's of AA+ and a foreign currency rating of AA.

As at 30 June 2019, the Council is one of 30 local authority shareholders and 45 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 2019, NZLGFA had borrowings totaling \$9,766m (2018: \$8,236m).

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 2019 there are 12 facilities having an approximate value of \$3.9m (2018:12 facilities, \$3.9m). 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. Parties are seeking to achieve a negotiated settlement outside of Court for damages. For the year to 30 June 2019, the Council's lawyers advise that it is probable that the Council will receive compensation for costs incurred remedying the corrosion damage.

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 120.98ha (2018: 120.98ha). The current carbon credit balance is 1,673 units.(2018: 1,673), with a current market value of \$38,700 (2018: 1,673 carbon credits \$35,300 estimate).



26. Remuneration

Remuneration of Chief Executive

In accordance with section 98 and schedule 10 part 3 section 18(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.

	2019	2018
TOTAL REMUNERATION PAID TO THE CHIEF EXECUTIVE	349,171	338,239

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.

	2019 Honorary (including mileage and other reimbursements)	2019 Meeting / Hearings	2019 Total	2018 Honorary (including mileage and other reimbursements)	2018 Meeting / Hearings	2018 Total
	\$	\$	\$	\$	\$	\$
Mayor and Councillors as at 30 June:						
David Ayers (Mayor)	123,736	-	123,736	118,943	-	118,943
Kevin Felstead (Deputy Mayor)	54,136	-	54,136	53,677	-	53,677
Peter Allen (till August 2017)	-	-	-	8,540	1,491	10,031
Neville Atkinson	43,178	15,112	58,290	42,132	12,011	54,143
Kirstyn Barnett (from January 2018)	43,259	-	43,259	20,335	-	20,335
Robbie Brine	43,234	-	43,234	42,235	-	42,235
Wendy Doody	43,050	2,172	45,222	42,132	1,811	43,943
John Meyer	43,050	1,020	44,070	42,132	2,903	45,035
Alistair Blackie	48,168	-	48,168	42,132	-	42,132
Dan Gordon	45,305	-	45,305	44,121	-	44,121
Paul Williams	43,050	2,499	45,549	42,132	1,836	43,968
Sandra Stewart	49,048	-	49,048	48,902	-	48,902
Kaiapoi-Tuahiwi Community Board Members						
Jackie Watson (Current Chair)	18,270	-	18,270	18,008	-	18,008
Chris Greengrass	9,730	-	9,730	9,583	-	9,583
Roger Blair	9,730	-	9,730	9,583	-	9,583
Martin Pinkham	9,730	-	9,730	9,583	-	9,583
Philip Redmond	9,730	-	9,730	9,583	-	9,583
Rangiora-Ashley Community Board Members						
Jim Gerard (Current Chair)	23,222	2,040	25,262	22,920	2,933	25,853
Duncan Lundy	12,205	-	12,205	12,022	-	12,022
Murray Clarke	12,205	-	12,205	12,022	-	12,022
Keith Galloway	12,205	-	12,205	12,022	-	12,022
Judith Hoults	12,205	-	12,205	12,022	-	12,022

26. Remuneration (cont.)

	2019 Honorary (including mileage and other reimbursements)	2019 Meeting / Hearings	2019 Total	2018 Honorary (including mileage and other reimbursements)	2018 Meeting / Hearings	2018 Total
	\$	\$	\$	\$	\$	\$
Rangiora-Ashley Community Board Members contd						
Sarah Lewis	12,205	-	12,205	12,221	-	12,221
Greg Miller	12,205	-	12,205	12,022	-	12,022
Chris Prickett	12,205	-	12,205	12,022	-	12,022
Woodend-Sefton Community Board Members						
Shona Powell (Current Chair)	15,301	-	15,301	15,083	-	15,083
Andrew Thompson	8,246	-	8,246	8,120	-	8,120
John Archer	8,246	-	8,246	8,120	-	8,120
Rhonda Mather	8,246	-	8,246	8,120	-	8,120
Andrea Allen	8,246	-	8,246	8,120	-	8,120
Oxford-Ohoka Community Board Members						
Doug Nicholl (Current Chair)	17,281	-	17,281	17,833	-	17,833
Mark Brown	9,235	-	9,235	9,095	-	9,095
James Ensor	9,235	-	9,235	9,095	-	9,095
Shirley Farrell	9,235	-	9,235	9,033	-	9,033
John Lynn	9,235	-	9,235	9,235	-	9,235
Thomas Robson	9,235	-	9,235	9,095	-	9,095
Council Appointees Te Kōhaka o Tūhaitara Trust						
Neville Atkinson (Councillor)	-	-	-	-	-	-
Katherine McMillan	-	-	-	-	-	-
Alan Joliffe (until October 2018)	486	2,080	2,566	3,024	-	3,024
Andrea Rigby (from October 2018)	19	390	409	-	-	-
TOTAL	857,311	25,313	882,624	824,998	22,983	847,981

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.

26. Remuneration (cont.)

Council Employees		
	2019	Percentage of employees
Total annual remuneration by band for employees as at 30 June:		
< \$60,000	194	47%
\$60,000 - \$79,999	81	20%
\$80,000 - \$99,999	69	17%
\$100,000 - \$119,999	28	7%
\$120,000 - \$139,999	20	5%
\$140,000 - \$179,999	11	3%
\$180,000 - \$339,999	8	2%
TOTAL EMPLOYEES	411	100%

Council Employees		
	2018	Percentage of employees
Total annual remuneration by band for employees as at 30 June:		
< \$60,000	193	50%
\$60,000 - \$79,999	75	19%
\$80,000 - \$99,999	61	16%
\$100,000 - \$119,999	26	7%
\$120,000 - \$139,999	15	4%
\$140,000 - \$179,999	8	2%
\$180,000 - \$339,999	8	2%
TOTAL EMPLOYEES	386	100%

Total remuneration includes non-financial benefits provided to employees.

At balance date, the Council employed 251 (2018:229) full-time employees, with the balance of staff representing 61 (2018:59) 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 Tūhaitara coastal reserve (which is subject to the Reserves Act 1971) and the Tutaepatu Lagoon. The Council's ownership is 50%.	
Council has provided an inter-group loan to the Te Kohaka o Tuhaitara Trust. The loan is for 5 years at 4% interest. For the year ending 30 June 2019, the outstanding balance is \$56,363 (2018: Nil).	
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.	
Canterbury Museum Trust Board	
The Canterbury Museum Trust raises levies on Local Authorities for the Canterbury Museum operations and developments. For the year ending 30 June 2019, Council paid \$541,839 (2018: \$513,042) for operations to the Canterbury Museum Trust.	

27. Related Parties (cont.)

(a) Inter-Group Transactions and Balances		
	2019	2018
	\$'000	\$'000
Enterprise North Canterbury		
Amounts paid by the Council (Excluding GST)	651	646
Amounts payable to Enterprise North Canterbury (Including GST)	10	5
Amounts received from Enterprise North Canterbury (Excluding GST)	-	-
Accounts payable to the Council (Including GST)	-	-
Te Kōhaka o Tūhaitara Trust		
Amounts paid by the Council (Excluding GST)	251	105
Amounts payable by the Council (Including GST)	12	-
Accounts receivable from the Trust (Excluding GST)	7	14
Waimakariri District Libraries Trust		
Amounts paid by the Council (Excluding GST)	2	2
Amounts received from the Council (Excluding GST)	-	4
Waimakariri Arts Collection Trust		
Amounts paid by the Council (Excluding GST)	4	4
Transwaste Canterbury Limited		
Services provided by the Company (Excluding GST)	2,453	2,462
Amounts payable by the Council (Including GST)	202	207
Dividends paid/payable to the Council (Exclusive of Imputation Credits)	626	704
Canterbury Economic Development Company Limited		
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.		
Council has a maintenance contract, on terms equivalent to those that prevail in arm's length transactions, with the Kaiapoi Community Care and Employment Trust in which Councillor Neville Atkinson has a pecuniary interest. For the year ending 30 June 2019, the service level agreement value was \$86,840 excluding GST (2018: \$85,200).		
Key management personnel compensation		
	2019	2018
	\$'000	\$'000
Salaries and other short term benefits	2,156	2,089
Post employment payments	36	24
Key management personnel received no termination or other long term benefits in the year ended 30 June 2019 (2018: Nil).		
Key management personnel include the Mayor, Councillors, Chief Executive and other senior management personnel.		

28. Landfill Sites & 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 earnings 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

There were no significant events after 30 June 2019.

31. Explanation of Major Variances Against Budget

Explanations for major variations from Council's estimated figures in the 2018/2019 Long Term Plan are as follows:

STATEMENT OF FINANCIAL PERFORMANCE

REVENUE INCLUDING OTHER GAINS

Subsidies and grants \$0.3m over budget as footpath maintenance and construction are now subsidised via the NZ Transport Agency (NZTA) roading programme.

Other revenue was \$1.4m over budget mainly 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. Revenue from resource consents/building consents were more than budgeted due to increased workload while revenue from solid waste transfer stations and rubbish bags sales was less than forecasted due to reduced waste volume.

Earthquake recoveries from Government were \$2.3m under budget mainly due to adjustment required on \$2.0m of Earthquake receivables as a result of a change in Earthquake Crown funding.

Vested assets were \$5.8m over budget mainly due to Crown vested land in red zone.

Other gains of \$2.1m contains valuation of Council's forestry assets, which was not budgeted. More trees were harvested this year resulting in more gains on sale of forestry assets.

EXPENDITURE

Roads and Footpaths - Actual expenditure was \$1.9m more than budget. Depreciation was more than budgeted due to revaluation of roading assets at 30 June 2018 and additional vested assets. Capital expended 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 \$1.4m more than budget mainly due to increased depreciation as a result of new additions and unbudgeted asset deletions from the capital renewal programme. In addition, costs incurred on new connections were more than budgeted.

Sewerage and the Treatment and Disposal of Sewage - Actual expenditure was \$1.5m more than budget. Depreciation expenditure increased due to new additions. Council also incurred costs on repairing the Ocean Outfall network. In addition, assets deletions due to the capital renewal programme were not budgeted. The rates remissions were higher than budget due to a change in rating policy for Eastern District rates.

31. Explanation of Major Variances Against Budget (cont.)

EXPENDITURE (CONT.)

Refuse and Recycling - Actual expenditure was \$0.4m less than budget as a result of reduced waste volume. Revenue was less than budgeted.

Libraries and Museums - Expenditure was under budget by \$0.5m as no payments for the Canterbury Museum Redevelopment Levy were required.

Recreation - Expenditure was over budget by \$0.9m. Assets deletions due to the capital renewal programme were not budgeted. Capital expended from capital projects also contributed to the variance. .

Community Protection - Expenditure was over budget by \$0.4m. More expenditure was incurred on dog control mainly due to bad debts and refunds. Expenditure incurred on rural fire was not budgeted but was recoverable from Fire and Emergency NZ.

Property - Expenditure was over budget by \$0.4m. Capital expended from the Oxford Service Centre project in relation to costs incurred on asbestos testing was not budgeted. In addition, legal fees/consultancy fees were more than budgeted due to increased property projects/transactions.

Earthquake recoveries - Expenditure was over budget by \$1.6m. Capital expended from capital projects was not budgeted (i.e. road decommissioning in red zone). In addition interest was more than budgeted as additional internal loans were withdrawn last year.

Non Significant Activities - Expenditure was over budget by \$10.5m. This is mainly due to the loss on revaluation of interest rate swaps of \$7.8m. In addition, Capital expended from capital projects also contributed to the variance (i.e. Business Intelligence Project; Asset Management System and Business Mobility Project/Strategy). These projects were funded by loans. Additional costs were incurred as a result of the improved Technology One (Enterprise Software) service agreement.

OTHER COMPREHENSIVE REVENUE AND EXPENSE

The Council recorded a \$35.8m gain on asset revaluation (budget \$13.5m). As at 30 June 2019, Council revalued its roading assets, greenspace assets and land/building assets. The value of roading assets has gone up by \$25.0m due to increase in unit rates on various roading asset types.

BALANCE SHEET

Assets

Total assets were \$39.3m over the budget mainly due to asset revaluations (at both 30 June 2018 and 30 June 2019) and new vested assets that were under budgeted. The 2018/19 budget was finalised before Council had the asset revaluation at 30 June 2018 done. Last year Council revalued its roading assets and the valuation movement was more than what was forecasted.

Liabilities

Total liabilities were \$16.9m less than the budget as less external borrowings were required as a result of delays in Council's capital programme.

Cost of Activity Statements

Governance

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	1,718	2,145	1,523
Targeted Rates	582	569	524
Subsidies and grants	4	-	8
Fees and Charges	46	15	175
TOTAL REVENUE	2,350	2,729	2,230
Operating Expenditure			
Council	1,772	1,871	1,683
Community Boards, Ward Advisory Board	442	573	451
Subscriptions, Levies & Grants	288	285	111
	2,502	2,729	2,245
Internal Interest Elimination	-	-	-
TOTAL OPERATING EXPENDITURE	2,502	2,729	2,245
OPERATING SURPLUS (DEFICIT)	(152)	-	(15)
Capital Expenditure			
Renewals	-	-	-
New Works	-	-	-
Loan repayments	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	-
Funded by			
Loans	-	-	-
Reserves	-	-	-
Cash from operating	-	-	-
TOTAL FUNDING	-	-	-

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes			
Interest	-	-	-
Depreciation	-	-	-
Corporate services overhead	553	546	516
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(152)	-	Not applicable
OPERATING SURPLUS (DEFICIT)	(152)	-	

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

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	3,045	3,798	2,704
Targeted Rates	216	162	204
Fees and Charges	953	634	848
TOTAL REVENUE	4,214	4,594	3,756
Operating Expenditure			
District Development	2,085	2,036	1,729
Policy and Strategy	1,524	1,590	1,709
Plan Administration	2,120	1,881	1,979
District Promotion	492	584	576
Economic Development	277	278	257
	6,498	6,369	6,250
Internal Interest Elimination	50	94	45
TOTAL OPERATING EXPENDITURE	6,448	6,275	6,205
OPERATING SURPLUS (DEFICIT)	(2,234)	(1,681)	(2,449)
Capital Expenditure			
Renewals	6	-	17
New Works	-	-	-
Loan repayments	140	92	73
TOTAL CAPITAL EXPENDITURE	146	92	90
Funded by			
Loans	850	750	748
Reserves	(704)	(658)	(659)
Cash from operating	-	-	-
TOTAL FUNDING	146	92	90

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes			
Interest	79	138	52
Depreciation	7	-	6
Corporate services overhead	249	110	241
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(1,360)	(595)	Not applicable
Depreciation	(7)	-	
Less internal recoveries	(867)	(1,087)	
OPERATING SURPLUS (DEFICIT)	(2,234)	(1,681)	

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.

Operational Expenditure

Plan Administration expenditure more than budgeted due to increased workload covered by increased resource consent revenue.

Roads and Footpaths

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Revenue			
Roading Rates	11,351	11,210	10,556
Fees and Charges	778	145	507
Petrol Tax	335	307	359
Subsidies	6,483	6,139	7,648
Interest	-	214	2
Development Contributions	2,879	2,268	2,957
TOTAL REVENUE	21,826	20,283	22,029
Operating Expenditure			
Subsidised Maintenance			
Structural Maintenance	2,796	2,366	2,322
Corridor Maintenance	2,017	1,726	2,027
Land Transport and Safety	206	197	141
Other Maintenance	1,228	1,147	1,060
Unsubsidised Expenditure			
General Maintenance	1,398	432	1,669
Management Costs	889	846	641
Interest	1,365	1,767	1,256
Depreciation	10,058	9,258	9,403
Council Overheads	1,633	1,591	1,619
	21,590	19,330	20,138
Internal Interest Elimination	523	115	580
TOTAL OPERATING EXPENDITURE	21,067	19,215	19,558
OPERATING SURPLUS (DEFICIT)	759	1,068	2,471
Capital Expenditure			
Renewals	6,267	5,694	5,629
New Works	9,003	5,552	19,314
Loan Principal Repayments	671	1,120	537
TOTAL CAPITAL EXPENDITURE	15,941	12,366	25,480

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Funded by			
Loans	1,367	4,085	1,299
Capital Revenue	-	-	1,346
Reserves	3,757	-	10,960
Cash from operating	10,817	8,281	11,874
TOTAL FUNDING	15,941	12,366	25,480
Operating Expenditure includes			
Interest	842	1,767	676
Depreciation	10,058	9,258	9,403
Depreciation not funded	1,600	800	1,428
Corporate services overhead	1,633	1,591	1,619
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	5,001	4,610	Not applicable
Depreciation	(10,058)	(9,258)	
Subsidies and grants for capital	2,943	3,449	
Development contributions	2,879	2,268	
Gain/(loss) on assets sale	(6)	-	
OPERATING SURPLUS (DEFICIT)	759	1,068	

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

NZTA subsidies were more than budget as footpath maintenance and construction were now subsidised.

Development Contributions

Development contributions were over budget mainly due to receipts from Ryman Village extension, Ravenswood subdivision, developments at Silverstream Kaiapoi, Westpark Rangiora and Tripoli Street subdivision.

Operational Expenditure

Structural Maintenance was over budget. Expenditure was incurred on repairs to 3 retaining walls in August 18. Drainage improvements were carried out in winter due to wet condition. Large amount of repairs (sealed & unsealed pavement maintenance) were performed. Reactive maintenance on bridges was required to deal with emergency issues.

Corridor Maintenance was over budget due to additional costs incurred on vegetation control and flood repairs.

General maintenance was more than budgeted due to capital expensed from capital projects and costs incurred on private works.

Interest expense was less than budgeted due to less borrowings were required as a result of delays in roading capital programme.

Depreciation expenditure was over budget mainly due to revaluation of roading assets at 30 June 2018 and additional depreciation of new assets/ vested assets.

Capital Expenditure

Capital expenditure was over budget due to carry over adjustments after the 2018/19 budget was finalised.

In addition, Council obtained more funding for new works.

Water Supply

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Revenue			
Targeted Rates	7,097	7,093	6,720
Fees and Charges	228	105	334
Interest	78	68	49
Development Contributions	1,649	1,728	2,075
TOTAL REVENUE	9,052	8,994	9,178
Operating Expenditure			
Rangiora	2,644	2,677	2,681
Woodend	1,157	1,114	588
Pegasus	-	-	634
Waikuku	222	195	192
Fernside	15	20	5
Ohoka	141	149	139
Mandeville	485	438	465
Kaiapoi	1,338	1,169	1,275
North East Kaiapoi Structure Plan Area	1	15	1
Oxford No 1 Rural	1,253	560	654
Oxford No 2 Rural	524	405	324
Oxford	469	434	515
Summerhill	239	199	215
Cust	123	126	134
Poyntz Road	64	61	55
West Eyreton	57	59	72
Garrymere	57	69	57
Water Race	425	389	381
	9,214	8,079	8,387
Internal Interest Elimination	410	705	426
TOTAL OPERATING EXPENDITURE	8,804	7,374	7,961
OPERATING SURPLUS (DEFICIT)	248	1,620	1,217

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	2,181	1,860	1,035
New Works	6,143	5,926	5,643
Loan repayments	1,091	551	428
TOTAL CAPITAL EXPENDITURE	9,415	8,337	7,106
Funded by			
Loans	4,920	4,995	2,179
Reserves	1,599	276	1,209
Cash from operating	2,896	3,066	3,718
TOTAL FUNDING	9,415	8,337	7,106
Operating Expenditure includes			
Interest	661	1,051	497
Depreciation	2,648	2,540	2,501
Depreciation not funded	1,202	1,094	978
Corporate services overhead	682	866	635
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	2,253	2,432	Not applicable
Depreciation	(2,648)	(2,540)	
Development contributions	1,649	1,728	
Assets written off	(1,006)	-	
OPERATING SURPLUS (DEFICIT)	248	1,620	

Water Supply

Explanations of significant variances for the activity

Fees and Charges

Connection fees and rates penalties received were more than the budget.

Operational Expenditure

Kaiapoi & Oxford No 1 & Oxford No 2 schemes - expenditure in those schemes over budgeted as asset deletions due to capital renewal programme and capital expensed from capital projects were not budgeted.

Capital Expenditure

Capital expenditure was over budget due to carry over adjustments after the 2018/19 budget was finalised.

Sewerage and the Treatment and Disposal of Sewage

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	32	40	32
Targeted Rates	8,325	7,973	7,711
Fees and Charges	376	338	351
Subsidies	-	66	-
Interest	15	6	185
Development contributions	4,147	4,106	2,334
TOTAL REVENUE	12,895	12,529	10,613
Operating Expenditure			
Eastern District Communities	11,232	10,157	12,262
Southbrook	54	83	2
East Rangiora	61	62	62
Ohoka Utilities	9	9	10
East Woodend	16	28	27
West Rangiora	3	-	5
West Rangiora Structure Plan Area	102	85	79
West Kaiapoi Structure Plan Area	-	4	-
North Kaiapoi Area A	3	3	3
Fernside	45	50	31
Loburn Lea	91	81	74
Oxford	799	785	755
	12,415	11,347	13,310
Internal Interest Elimination	527	930	769
TOTAL OPERATING EXPENDITURE	11,888	10,417	12,541
OPERATING SURPLUS (DEFICIT)	1,007	2,112	(1,928)
Capital Expenditure			
Renewals	2,034	3,127	4,323
New Works	3,750	6,494	18,160
Loan repayments	881	738	690
TOTAL CAPITAL EXPENDITURE	6,665	10,359	23,173

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Funded by			
Loans	3,323	5,315	9,209
Reserves	-	-	11,965
Cash from operating	3,342	5,044	1,999
TOTAL FUNDING	6,665	10,359	23,173
Operating Expenditure includes			
Interest	849	1,411	896
Depreciation	4,271	4,128	3,927
Depreciation not funded	2,224	2,081	1,778
Corporate services overhead	931	1,012	897
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	1,453	2,134	Not applicable
Depreciation	(4,271)	(4,128)	
Assets written off	(322)	-	
Development contributions	4,147	4,106	
OPERATING SURPLUS (DEFICIT)	1,007	2,112	

Sewerage and the Treatment and Disposal of Sewage

Explanations of significant variances for the activity

Targeted Rates

The budget shows net rates after rates remissions. Due to change in Council's rates remissions policy, sewer rates are now showing as gross amount and rates remissions are included in expenditure.

Operational Expenditure

Eastern Communities were over budget. The rates remissions were higher due to a change in rates policy for Eastern District rates. Capital expensed was not budgeted (mainly repair costs of ocean outfall network). Asset deletions as a result of capital renewal programme were not budgeted.

Capital Expenditure

Actual costs incurred less than budget due to:

- Central Rangiora Capacity Upgrade Stage 3 - project underway and will be completed in the next financial year
- Central Rangiora Railway Road to Waste Water Treatment Plant Construction - project was completed well under budget
- Upgrade Charles Street Rising Main Kaiapoi - the construction was delayed and is scheduled to start in October 2019.

Stormwater Drainage

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	453	565	278
Targeted Rates	4,027	3,977	3,929
Fees and Charges	48	22	46
Grants	-	-	3
Interest	75	100	58
Development Contributions	1,090	970	25
TOTAL REVENUE	5,693	5,634	4,339
Operating Expenditure			
District Drainage	365	578	211
Rangiora	1,382	1,376	1,261
Southbrook	253	188	245
East Rangiora	124	51	127
West Rangiora Structure Plan Area	4	7	42
Coastal Urban	337	272	253
East Woodend	-	14	-
Pegasus	172	338	195
Kaiapoi	1,475	1,524	1,303
Kaiapoi - Area A	-	2	-
Oxford	81	88	59
Ohoka Rural	340	236	348
Loburn Lea	12	23	11
Oxford Rural	41	44	31
Clarkville	46	47	39
Coastal Rural	159	127	139
Central Rural	128	104	106
Cust	10	6	12
Ashworths	-	-	1
	4,929	5,025	4,383
Internal Interest Elimination	398	503	476
TOTAL OPERATING EXPENDITURE	4,531	4,522	3,907
OPERATING SURPLUS (DEFICIT)	1,162	1,112	432
Capital Expenditure			
Renewals	189	393	35
New Works	5,449	5,387	4,105
Loan repayments	636	1,024	546
TOTAL CAPITAL EXPENDITURE	6,274	6,804	4,685

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Funded by			
Loans	3,270	5,583	580
Reserves	826	-	2,729
Cash from operating	2,177	1,221	1,376
TOTAL FUNDING	6,274	6,804	4,685
Operating Expenditure includes			
Interest (after internal interest elimination)	642	1,018	554
Depreciation	1,015	967	944
Depreciation not funded	507	459	433
Corporate services overhead	363	450	343
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	1,358	1,112	Not applicable
Depreciation	(1,015)	(967)	
Development contributions	1,090	970	
Assets written off	(271)	(3)	
OPERATING SURPLUS (DEFICIT)	1,162	1,112	

Stormwater Drainage

Explanations of significant variances for the activity

Operational Expenditure

District Drainage - expenditure under budget as Kaiapoi riverbank dredging was yet to happen.

Pegasus - Council had an inspection of stormwater filters and the maintenance service was not required in this year.

Ohoka Rural - maintenance over budget mainly due to rampant weed growth in the area which required a cleaning out.

Refuse and Recycling

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	752	939	542
Targeted Rates	1,597	1,604	1,300
Fees and Charges	4,960	5,374	5,087
Interest	19	13	13
Waste Minimisation charges	225	233	257
TOTAL REVENUE	7,553	8,163	7,199
Operating Expenditure			
Disposal	5,064	5,349	4,877
Collection	2,574	2,700	1,971
Waste Minimisation	231	233	250
	7,869	8,282	7,098
Internal Interest Elimination	27	7	31
TOTAL OPERATING EXPENDITURE	7,842	8,275	7,067
OPERATING SURPLUS (DEFICIT)	(289)	(112)	132
Capital Expenditure			
Renewals	4	3	14
New Works	306	312	66
Loan repayments	43	35	40
TOTAL CAPITAL EXPENDITURE	353	350	120
Funded by			
Loans	-	168	-
Reserves	353	175	-
Cash from operating	-	7	120
TOTAL FUNDING	353	350	120
Operating Expenditure includes			
Interest	44	63	37
Depreciation	113	119	109
Corporate services overhead	629	623	591
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(176)	7	Not applicable
Depreciation	(113)	(119)	
Assets written off	-	-	
OPERATING SURPLUS (DEFICIT)	(289)	(112)	

Refuse and Recycling

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

Revenue from gate sales and refuse bag sales were less than budget as waste volume was less than what was forecasted.

Operational Expenditure

Waste volume was less than budgeted resulting in less disposal and collection costs.

Recreation

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	635	792	610
Community Services Rates	12,064	12,275	11,777
Targeted Rates Central Business Area	52	49	49
Revaluation gain on investment properties	3	-	3
Fees and Charges	2,346	2,235	2,303
Subsidies and grants	65	-	26
Development Contributions	2,459	3,327	1,907
TOTAL REVENUE	17,624	18,678	16,675
Operating Expenditure			
Reserves	8,472	7,638	8,132
Red Zone Regeneration Operations (Moved to EQ recovery from 18/19)	-	-	754
Airfield	356	322	366
Buildings	2,437	2,377	2,465
Pools	4,852	4,929	4,802
Central Business Areas	264	241	238
Camping Grounds	288	173	196
Community Grants	417	455	473
Public Conveniences	651	578	556
	17,737	16,713	17,982
Internal Interest Elimination	421	277	524
TOTAL OPERATING EXPENDITURE	17,316	16,436	17,458
OPERATING SURPLUS (DEFICIT)	308	2,242	(783)
Capital Expenditure			
Renewals	1,518	2,832	1,020
New Works	4,560	10,113	4,405
Loan repayments	605	589	561
TOTAL CAPITAL EXPENDITURE	6,683	13,534	5,986

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Funded by			
Loans	3,979	9,093	129
Reserves	-	-	3,422
Cash from operating	2,704	4,441	2,435
TOTAL FUNDING	6,683	13,534	5,986
Operating Expenditure includes			
Interest	679	1,319	610
Depreciation	3,398	3,102	3,218
Dpreciation not funded	1,210	914	814
Corporate services overhead	1,286	1,415	1,270
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	2,008	2,018	Not applicable
Depreciation	(3,398)	(3,102)	
Revaluation gain/(loss) on investment property	3	-	
Assets written off	(764)	-	
Development contributions	2,459	3,327	
OPERATING SURPLUS (DEFICIT)	308	2,242	

Recreation

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.

Community Services Rates

Community Services rates were less than budgeted due to Council's policy on vacant land and dependent dwelling units.

Development Contributions

Development contributions were under budget as planned growth did not happen.

Operational Expenditure

Reserves expenditure was more than budget mainly due to assets disposals/capital expensed that were not budgeted.

Capital Expenditure

Capital expenditure lower than budgeted due to:

- Court Facility - tenders have closed and are currently being evaluated. Construction is planned to start in August 2019
- Land Purchase Neighbourhood - costs incurred were under budget and is dependent on development activities
- 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 was used for the redevelopment of the Victoria Park toilets. These toilets have now been completed and are open to the public. Work has started on planning the next location - Kairaki Reserve.

Libraries and Museums

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Revenue			
Targeted Community Services Rates	3,634	3,687	3,509
Targeted Rates	638	646	603
Fees and Charges	174	140	172
Subsidies and grants	2	-	-
Interest	18	17	10
TOTAL REVENUE	4,466	4,490	4,294
Operating Expenditure			
Library	4,013	4,011	3,771
Museum Operational Levy	563	568	532
Museum Redevelopment Levy	17	516	16
Museums	5	9	3
	4,598	5,104	4,322
Internal Interest Elimination	8	12	10
TOTAL OPERATING EXPENDITURE	4,590	5,092	4,312
OPERATING SURPLUS (DEFICIT)	(124)	(602)	(18)
Capital Expenditure			
Renewals	386	459	446
New Works	18	-	10
Loan repayments	17	17	16
TOTAL CAPITAL EXPENDITURE	421	476	472
Funded by			
Loans	-	-	-
Reserves	-	172	-
Cash from operating	421	304	472
TOTAL FUNDING	421	476	472
Operating Expenditure includes			
Interest	14	25	12
Depreciation	985	904	999
Depreciation not funded	81	-	-
Corporate services overhead	255	290	255

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	861	302	Not applicable
Assets written off	-	-	
Depreciation	(985)	(904)	
OPERATING SURPLUS (DEFICIT)	(124)	(602)	

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

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	1,677	2,093	1,664
Targeted Rates	60	57	46
Subsidies	2	-	1
Gain on sale	3	-	-
Fees and Charges	5,828	5,018	5,575
TOTAL REVENUE	7,570	7,168	7,286
Operating Expenditure			
Civil Defence	476	459	465
Environmental Services	1,355	1,305	1,279
Building Services	4,722	4,671	4,826
Stock Control	43	43	42
Dog Control	649	494	575
Rural Fire	139	-	53
Cemeteries	191	180	190
	7,575	7,152	7,430
Internal Interest Elimination	8	-	4
TOTAL OPERATING EXPENDITURE	7,567	7,152	7,426
OPERATING SURPLUS (DEFICIT)	3	16	(140)
Capital Expenditure			
Renewals	14	10	21
New Works	126	162	135
Loan repayments	29	18	5
TOTAL CAPITAL EXPENDITURE	169	190	160
Funded by			
Loans	7	25	52
Capital revenue	3	-	-
Reserves	94	-	108
Cash from operating	65	165	-
TOTAL FUNDING	169	190	160
Operating expenditure includes			
Interest	13	13	5
Depreciation	62	50	50
Corporate services overhead	516	562	509

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	66	66	Not applicable
Gain on sale	3	-	
Assets written off	(4)	-	
Depreciation	(62)	(50)	
OPERATING SURPLUS (DEFICIT)	3	16	

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 increased workload. In addition dog registration fees/liquor&food licensing fees were over budget.

Community Development

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	551	688	438
Interest	2	-	1
Fees and Charges	1,108	1,048	1,049
Subsidies	45	80	69
TOTAL REVENUE	1,706	1,816	1,557
Operating Expenditure			
Community Development	591	521	489
Safer Communities	112	168	42
Injury Prevention	-	-	58
Youth Development	101	99	79
Housing for the Elderly	1,124	1,144	1,209
Community Housing	123	104	111
	2,051	2,036	1,988
Internal Interest Elimination	94	136	116
TOTAL OPERATING EXPENDITURE	1,957	1,900	1,872
OPERATING SURPLUS (DEFICIT)	(251)	(84)	(315)
Capital Expenditure			
Renewals	284	350	153
New Works	-	-	-
Loan repayments	113	115	105
TOTAL CAPITAL EXPENDITURE	397	465	259
Funded by			
Loans	-	-	-
Reserves	324	231	251
Cash from operating	72	234	8
TOTAL FUNDING	397	465	259
Operating Expenditure includes			
Interest	151	151	134
Depreciation	323	318	323
Corporate services overhead	134	148	130

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	109	235	Not applicable
Loss on sale	(37)	-	
Depreciation	(323)	(318)	
OPERATING SURPLUS (DEFICIT)	(251)	(84)	

Community 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.

Property Management

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Revenue			
Investment property revenue	190	167	199
Other revenue	226	19	113
Interest	310	198	107
Dividends	631	600	710
Gain on revaluation of forestry assets	254	-	902
Gain on revaluation of investment property	20	-	-
Gain on sale	1,782	250	8
TOTAL REVENUE	3,413	1,234	2,039
Operating Expenditure			
General Management	504	373	456
Service Centres	123	27	721
Investment property	292	153	269
Other Property	69	44	8
Forestry	198	202	247
Investments	3	(10)	127
	1,189	789	1,828
Internal Interest Elimination	26	65	28
TOTAL OPERATING EXPENDITURE	1,163	724	1,800
Less Taxation expense	-	180	-
OPERATING SURPLUS (DEFICIT)	2,250	330	239
Capital Expenditure			
Renewals	44	2,323	10
New Works	400	85	2,259
Loan repayments	36	47	32
TOTAL CAPITAL EXPENDITURE	480	2,455	2,301
Funded by			
Capital Revenue	3,642	178	335
Loans	-	1,671	146
Reserves	(3,162)	-	954
Cash from operating	-	606	865
TOTAL FUNDING	480	2,455	2,301

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes			
Interest	42	107	33
Depreciation	650	620	626
Corporate services overhead	55	55	58
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	257	529	Not applicable
Depreciation	(650)	(620)	
Dividends	631	600	
Revaluation gain/(loss) on investment properties	20	-	
Gain/(Loss) on assets sale	1,738	-	
Revaluation gain/(loss) on forestry assets	254	-	
Taxation	-	(180)	
OPERATING SURPLUS (DEFICIT)	2,250	330	

Property Management

Explanations of significant variances for the activity

Revenue

Gain on revaluation of Council's forestry assets was not budgeted. In addition, Council harvested and sold more trees than budgeted.

Operational Expenditure

Expenditure more than budgeted. Additional consultant fees and legal fees were incurred to deal with increased property transactions and workload.

Capital Expenditure

The Rangiora Service Centre upgrade is delayed due to its design.

Earthquake Recovery and Regeneration

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Revenue			
Rates	1,323	1,350	945
Fees and charges	1	-	-
Grants	-	-	-
Recovery - Government	572	3,607	3,670
Roading - NZTA Subsidy	726	678	1,694
TOTAL REVENUE	2,622	5,635	6,309
Operating Expenditure			
Recovery centre	-	75	-
General Response and Recovery	101	-	252
Water	7	-	25
Sewer	11	-	48
Drainage	17	-	-
Roading	830	-	148
Recreation	162	-	978
District Regeneration	652	642	-
Interest	2,149	1,867	2,062
	3,929	2,584	3,513
Internal Interest Elimination	823	1,071	952
TOTAL OPERATING EXPENDITURE	3,106	1,513	2,561
OPERATING SURPLUS (DEFICIT)	(484)	4,122	3,748
Capital Expenditure			
Renewals	11,181	18,656	12,379
New Works	218	10	540
Loan repayments	690	1,803	587
TOTAL CAPITAL EXPENDITURE	12,089	20,469	13,505
Funded by			
Loans	16,190	3,874	3,000
Capital Revenue	-	-	277
Reserves	(4,101)	12,473	6,466
Cash from operating	-	4,122	3,762
TOTAL FUNDING	12,089	20,469	13,505

Cost of Activity Statement	2019 Actual	2019 Long Term Plan	2018 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes			
Interest	1,326	1,859	1,110
Depreciation	14	-	14
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(1,768)	507	Not applicable
Depreciation	(14)	-	
Subsidies and grants for capital expenditure	1,298	3,616	
OPERATING SURPLUS (DEFICIT)	(484)	4,122	

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 EQ recovery programme and change in Government funding.

Operational Expenditure

Roading - capital expensed from the Red Zone Road Decommissioning project was not budgeted.

Recreation - capital expensed from the Kaiapoi Wharf/Kaiapoi Riverbank Enhancement projects was not budgeted.

Interest - additional internal loans were withdrawn last year resulting in increased interest expenditure in 2018/19.

Capital Expenditure

There were delays in the recovery programme.

Rangiora Park Building - purchase for the last parcel of land is awaiting final negotiations around access rights.

Jones Street Pipework & Road - project to be completed in early 2019/20.

Courtenay Area Ridding EQ Recovery - project was completed under budget.

Rangiora Town Centre Revitalisation - Good St upgrade has been delayed by building on the eastern side.

Kaiapoi Riverbanks Rowing Precinct - Job currently on-hold, pending Memorandum of Understanding with rowing clubs.

Restoration of red zone areas capital works - multi-year projects with scope to be confirmed.

Redzone Road Upgrades - detailed design now underway.

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.

Further Information

The Structure of Council

Council and Committees Structure

Staff Structure to Level Three

Glossary

Directory

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

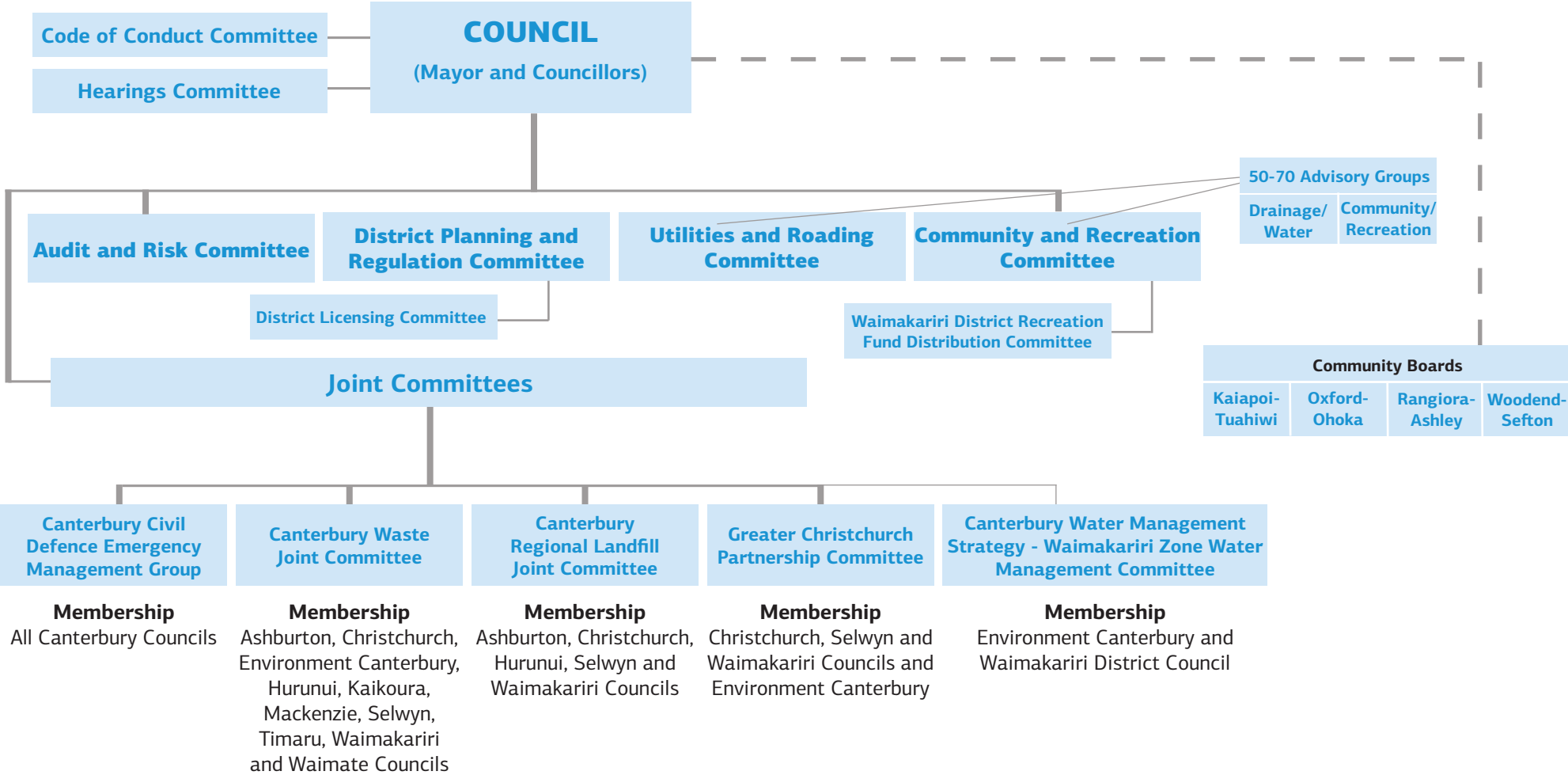
Rangiora-Ashley Community Board

Jim Gerard, QSO (Chair)
Duncan Lundy (Deputy Chair)
Kirstyn Barnett
Robbie Brine
Murray Clarke
Keith Galloway
Dan Gordon
Judith Houlton
Sarah Lewis
Greg Miller
Chris Prickett
Paul Williams

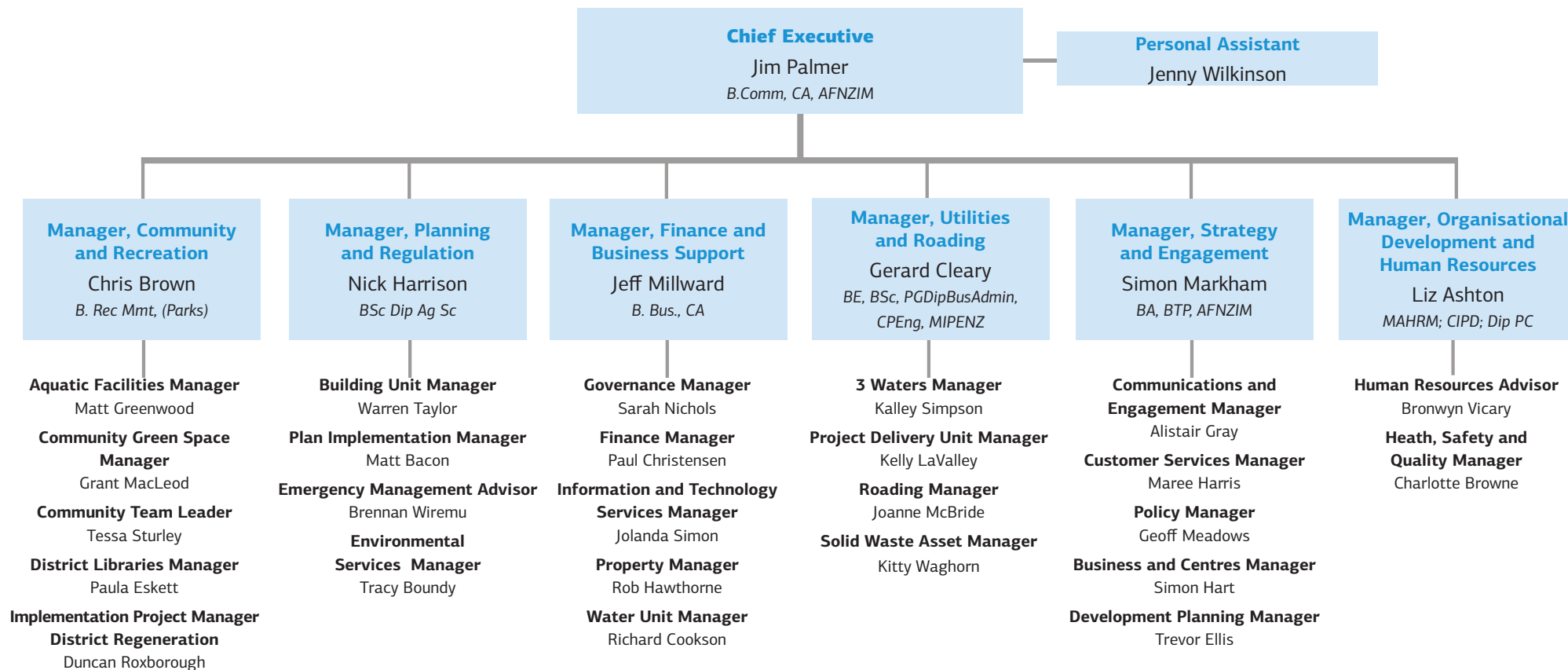
Woodend-Sefton Community Board

Shona Powell (Chair)
Andrew Thompson (Deputy Chair)
Andrea Allen
John Archer
Al Blackie
Rhonda Mather
John Meyer

Council and Committees Structure



Staff Structure to Level Three



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

Kaiapoi, 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.

Directory

Postal Address

Waimakariri District Council
 Private Bag 1005
 Rangiora 7440
 New Zealand

Locations

Head Office
 215 High Street
 Rangiora 7400

Oxford Library & Service Centre
 34 Main Street
 Oxford 7430

Ruataniwha Kaiapoi Civic Centre
 172 Williams Street
 Kaiapoi 7630

Telephone: 0800 965 468

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

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 83 Victoria Street
 PO Box 322, Christchurch 8140

Corcoran French
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