

2014/15



# ANNUAL *report*

1 2 3 4 5 6 7 8 9 10

2012/13

2013/14

2014/15

2015/16

2016/17

2017/18

2018/19

2019/20

2020/21

2021/22

1 July 2014 - 30 June 2015





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# Message

## FROM THE MAYOR

*I have pleasure in presenting the Council's Annual Report for 2014/15, the third and final year in the three year cycle of the 2012-2022 Ten Year Plan.*

The Council has continued to focus on post-earthquake town centre redevelopment and rapid population growth over the 2014/15 year with several major projects coming to fruition and now in operation. This has included the opening of the Kaiapoi Ruataniwha Civic Centre in January 2015 and the opening of the Cones Road Bridge over the Ashley-Rakahuri River in February 2015.

Also in February and March respectively were the re-opening of the strengthened and refurbished Oxford and Rangiora Town Halls. The latter includes a new performing arts complex and cinemas. The switching on of Rangiora's first traffic lights occurred in April 2015 with the completion of the realignment of the Cenotaph Corner.

Council also completed a comprehensive precinct-based redevelopment plan for north of High Street in Rangiora in 2014/15 for submission to the Minister for Canterbury Earthquake Recovery. The Minister approved

the Precinct Plan and associated plan changes in March 2015. This will allow further development of businesses in the High Street vicinity and intensify the business opportunities in the Rangiora town centre.

Significant progress with reconstruction of buildings in the Rangiora and Kaiapoi town centres was made during 2014/15 with commencement of several reconstruction projects in both centres.

While the Council's Building Unit has experienced unprecedented pressure over the last few years, the rate of consents for new dwellings, while still higher than historical averages, has slowed down from the high points of 2012/13 and 2013/14. The unit approved 851 consents for new dwellings in 2014/15 which compares with 1,154 consents for new dwellings in 2013/14 and 1,125 consents for residential dwellings in 2012/13.

Based on this and other analyses, the estimated

residential population for the Waimakariri District as at 30 June 2015 was 55,000. The estimated population of the District is expected to increase to more than 63,000 people by 2025.

Construction of the Giles Road arterial road in Kaiapoi commenced in 2014/15. This new arterial road will bypass the Silverstream residential development and provide a strategic link and alternative access to Rangiora from the Christchurch Northern Motorway and southern Kaiapoi.

The 2014/15 year also saw a suite of amendments to the Local Government Act 2002 which introduced a range of new requirements for Council in producing the 2015-2025 Long Term Plan. The amendments were passed in August 2014 and was required Council to produce additional documents including a Long Term Plan Consultation Document, a 30 Year Infrastructure

Strategy, a Significance and Engagement Policy and a revised Development Contributions Policy to allow for an objections procedure. All these new statutory requirements were delivered on time and with an unmodified audit opinion for Council to pass the 2015-2025 Long Term Plan by the 30 June 2015.

Te Ngāi Tūāhuriri Rūnanga executive meets regularly (scheduled monthly) with me and senior Council officers. In addition the Runanga is represented at the monthly meetings of the Canterbury Water Management Strategy Waimakariri Zone Committee. The Annual Hui was held on 7 April 2015 and provided the Runanga and the Council with the opportunity to review the year's activity and identify future works required.

Flooding mitigation works continued throughout 2014/15 following the flooding event in June 2014 and many flood prone areas of the District now have better assurance that properties will not be inundated in future high rainfall events.

The Christchurch motorway development by the New Zealand Transport Agency continued to be a key issue for the District in 2014/15, and a range of works and programmes continued to be rolled out in an attempt to alleviate traffic congestion at peak times. This has included ongoing planning for the western Belfast bypass, the northern arterial road and dedicated bus lanes, and the employment by the Council of a full time journey planner.

The collaboration between other territorial authorities and the Regional Council has been a highlight of 2014/15, with the Canterbury Mayoral Forum collaborating on a joint work programme including producing a Regional Economic Development Strategy. Canterbury Mayors have been tasked with specific leadership responsibility in the strategy, and I have taken responsibility to lead an education and training module to help develop a skilled workforce for the region.

Many of the more tangible signs of recovery have become evident in 2014/15 and they bear testament to the strength and resilience of our community, including the business community, in the face of all the challenges associated with the rebuild of our District.

*David Ayers*



David Ayers  
MAYOR



# Audit Report

## INDEPENDENT AUDITOR'S REPORT

AUDIT NEW ZEALAND  
Mana Arotake Aotearoa

*To the readers of Waimakariri District Council's and group's annual report for the year ended 30 June 2015*

The Auditor General is the auditor of Waimakariri District Council (the District Council) and group. The Auditor General has appointed me, John Mackey, using the staff and resources of Audit New Zealand to audit:

- the financial statements of the District Council and group that comprise:
    - the statement of financial position as at 30 June 2015 on page 138;
    - the statement of financial performance, statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ending 30 June 2015 on pages 136 to 137 and 139-140; and
    - the notes to the financial statements that include accounting policies and other explanatory information about the financial statements on pages 146 to 156 and pages 165 to 206;
  - the statement of service provision (referred to as Significant Activities) of the District Council and funding impact statement in relation to each group of activities carried out by the District Council on pages 17 to 131;
  - the statements about budgeted and actual capital expenditure in relation to each group of activities of the District Council on pages 17 to 131 and the movement explanations on pages 205 to 206;
  - the funding impact statement of the District Council on page 143; and
  - the disclosures of the District Council that are required by the Local Government (Financial Reporting and Prudence) Regulations 2014 on pages 158 to 163.
- In addition, the Auditor General has appointed me to report on whether the District Council and group's annual report complies with the Other Requirements of schedule 10 of the Local Government Act 2002, where applicable, by including:
- information about:
    - internal borrowing on page 190;
    - reserve funds on pages 193 to 195;
    - remuneration paid to the elected members and certain employees of the District Council on page 203 to 204;
    - employee staffing levels and remuneration on page 203;
    - severance payments on page 170;
    - council controlled organisations on page 124 to 131;
    - rating base units on page 166; and
    - insurance of assets on page 183;
  - a report on the activities undertaken by the District Council and group to establish and maintain processes to provide opportunities for Maori to contribute to the Council's decision making processes on pages 224 to 226; and

- a statement of compliance signed by the mayor of the Council, and by the District Council and group's chief executive on page 10.

## Opinion

### Audited information

In our opinion:

- The financial statements of the District Council and group on pages 136 to 140:
  - present fairly, in all material respects:
    - the District Council and group's financial position as at 30 June 2015;
    - 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.
- The Significant Activities of the District Council on pages 17 to 131:
  - presents fairly, in all material respects the District Council's levels of service for the year ended 30 June 2015, including:
    - the levels of service as measured against the intended levels of service adopted in the long term plan;
    - the reasons for any significant variances between the actual service and the expected service; and

- complies with generally accepted accounting practice in New Zealand.
- The funding impact statements in relation to each group of activities of the District Council on pages 17 to 131, and the movement explanations on pages 205 to 206 presents fairly, in all material respects, by each group of activities, 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 statements about budgeted and actual capital expenditure in relation to each group of activities of the District Council on pages 17 to 131 and the movement explanations on pages 205-206, presents fairly, in all material respects by each group of activities the capital expenditure spent as compared to the amounts budgeted and set out in the District Council's long term plan or annual plan.
- The funding impact statement of the District Council on page 143, presents fairly, in all material respects the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's annual plan.
- The disclosures on pages 124 to 206 and 224 to 226 represent a complete list of required disclosures and accurately reflects the information drawn from District Council's audited information.

## Compliance with the other requirements of schedule 10

The District Council's and group's annual report complies with the Other Requirements of schedule 10 that are applicable to the annual report.

Our audit was completed on 6 October 2015. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities, and we explain our independence.

## Basis of opinion

We carried out our audit in accordance with the Auditor General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the information we audited is free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements and Significant Activities. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the information we audited. The procedures selected

depend on our judgement, including our assessment of risks of material misstatement of the information we audited, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the District Council's and group's preparation of the information we audited in order to design procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District Council's and group's internal control.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Council;
- the adequacy of the disclosures in the information we audited;
- determining the appropriateness of the reported Significant Activities within the Council's framework for reporting performance; and
- the overall presentation of the information we audited.

We did not examine every transaction, nor do we guarantee complete accuracy of the information we audited.

When reporting on whether the annual report complies with the Other Requirements of schedule 10 of the Local

Government Act 2002, our procedures were limited to making sure the information required by schedule 10 was included in the annual report, where relevant, and identifying material inconsistencies, if any, with the information we audited. This work was carried out in accordance with International Standard on Auditing (New Zealand) 720; The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements. As a result we do not express an audit opinion on the District Council's compliance with the requirements of schedule 10.

We did not evaluate the security and controls over the electronic publication of the information we are required to audit and report on. We believe we have obtained sufficient and appropriate evidence to provide a basis for our opinion.

### **Responsibilities of the Council**

The Council is responsible for preparing:

- financial statements and Significant Activities statements that:
  - comply with generally accepted accounting practice in New Zealand;
  - present fairly the District Council's and group's financial position, financial performance and cash flows; and
  - present fairly its service performance, including achievements compared to forecast;

- funding impact statements in relation to each group of activities that present fairly by each group of activities 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;
- statements about budgeted and actual capital expenditure in relation to each group of activities that presents fairly by each group of activities the capital expenditure spent as compared to the amounts budgeted and set out in the District Council's long term plan or annual plan;
- a funding impact statement that presents fairly the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's annual plan;
- disclosures in accordance with the requirements of the Local Government (Financial Reporting and Prudence) Regulations 2014; and
- the other information in accordance with the requirements of schedule 10 of the Local Government Act 2002.

The Council's responsibilities arise under the Local Government Act 2002.

The Council is responsible for such internal control as it determines is necessary to ensure that the annual report is



free from material misstatement, whether due to fraud or error. The Council is also responsible for the publication of the annual report, whether in printed or electronic form.

### ***Responsibilities of the Auditor***

We are responsible for expressing an independent opinion on, the information we are required to audit, and whether the Council has complied with the Other Requirements of schedule 10, and reporting that opinion to you. Our responsibility arises under section 15 of the Public Audit Act 2001 and section 99 of the Local Government Act 2002.

### ***Independence***

When carrying out this audit, which includes our report on the Other Requirements, we followed the independence requirements of the Auditor General, which incorporate the independence requirements of the External Reporting Board. Other than this audit, which includes our report on the Other Requirements, we have no relationship with or interests in the District Council or any of its associates.



John Mackey

**Audit New Zealand**

On behalf of the Auditor General  
Christchurch, New Zealand



# *Purpose of the Council*

## **The Council's Mission**

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

## **The Council's Values**

*We are committed to service through:*

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

# Statement

## OF COMPLIANCE AND RESPONSIBILITY

### Compliance

- 1 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

- 2 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.
- 3 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.
- 4 In the opinion of the Council and management of the Waimakariri District Council, the annual Financial Statements for the year ended 30 June 2015 fairly reflect the financial position and operations of the Waimakariri District Council.



David Ayers  
Mayor  
6 October 2015



Jim Palmer  
Chief Executive  
6 October 2015



Jeff Millward  
Manager Finance & Business Support  
6 October 2015





# Community Outcomes

The Waimakariri District Council aims to meet the current and future needs of our communities for good-quality local infrastructure, local public services and performance of regulatory functions, guided by these outcomes.

They are broad guiding objectives for the Council in implementing its 2015-25 Long Term Plan through the roles set out below:

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.

## Environment

### a. *There is a safe environment for all*

- Harm to people from natural and man-made hazards is minimised and our district has the capacity and resilience to respond to natural disasters.<sup>1,2,3,4</sup>
- Crime, injury and harm from road accidents, gambling, and alcohol abuse are minimised.<sup>1,3,4</sup>
- Our District is well served by emergency services and volunteers are encouraged.<sup>1,2</sup>

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

- The demand for water is kept to a sustainable level.<sup>1,4</sup>
- Harm to the environment from the spread of contaminants into ground and water is minimised.<sup>3,4</sup>

### c. *The air and land is healthy*

- Reliance on open fires and older style burners for home heating in Kaiapoi and Rangiora is reduced.<sup>3</sup>
- The smells from farming activities are usually only short term and/or seasonal.<sup>4</sup>
- Soils are protected from erosion and inappropriate farming and forestry practices.<sup>1,3,4</sup>

## Places and Spaces

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

- Conservation of significant areas of vegetation and/or habitats is encouraged.<sup>1,2,3,4</sup>

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

- Heritage buildings and sites are protected and the cultural heritage link with our past is preserved.<sup>1,2,3,4</sup>
- Different cultures are acknowledged and respected.<sup>1,3</sup>
- There are wide ranging opportunities to participate in arts and cultural activities.<sup>1,2,3</sup>

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

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

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

- The centres of our main towns are safe, convenient and attractive places to visit and do business. <sup>1,2,3,4</sup>
- Our rural areas retain their character and provision for rural residential development carefully managed. <sup>3,4</sup>

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

- There are wide ranging opportunities for people of different ages to participate in community and recreational activities. <sup>1,2,3</sup>
- The particular recreational needs of children and young people are met. <sup>1,2,3</sup>

**Services**

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

- The standard of our District's roads is keeping pace with increasing traffic numbers. <sup>1,3,4</sup>
- Communities in our District are well linked with each other and Christchurch is readily accessible by a range of transport modes. <sup>1,3</sup>
- Our District is well served by public transport. <sup>1,3</sup>

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

- Harm to the environment from sewage and stormwater discharges is minimised. <sup>1,4</sup>

- Council sewerage and water supply schemes, and drainage and waste collection services are provided to a high standard. <sup>1,4</sup>
- Waste recycling and re-use of solid waste is encouraged, and residues are managed so that they minimise harm to the environment. <sup>1,3,4</sup>
- Energy and telecommunications services have sufficient capacity. <sup>3</sup>

**k. 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. <sup>3</sup>
- Participation in community-based support services is acknowledged and encouraged. <sup>2,3</sup>
- Housing is affordable and available to meet the needs of an ageing population, responses to natural disasters, and population growth. <sup>1,3,4</sup>

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

- Our schools and libraries are well resourced and have the capacity to cope with population growth. <sup>1,3</sup>
- Our people are easily able to get the information they need. <sup>1,2,3</sup>

**m. Businesses in the District are diverse, adaptable and growing**

- There are growing numbers of businesses and employment opportunities in our District. <sup>2,3,4</sup>
- There are sufficient and appropriate places where businesses are able to set up in our District. <sup>3,4</sup>

**Governance**

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

- Local, regional and national organisations make information about their plans and activities readily available. <sup>1,3</sup>
- Local, regional and national organisations make every effort to take account of the views of people who participate in community engagement. <sup>1,3</sup>

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

- The Council and Te Ngāi Tūāhuriri Rūnanga, through the Memorandum of Understanding, continue to build their relationship. <sup>1,2,3,4</sup>

# Overall Service Performance

## Non-financial Performance Measures

The non-financial activity performance measures indicate how Council intended to measure its service provision during the 2014/2015 year.

There were four projects that ended the financial year in the 'significantly behind' category. Two measures were behind as a result of initial well drilling for Oxford Rural No. 1 and Oxford Rural No. 2 water supplies failed to find adequate water, substantially delaying the delivery of both projects.

A further measure related to the update of water treatment at Mandeville, although the concept design is complete, the detailed design and construction monitoring has been outsourced to a consultant.

The fourth measure related to joining Fernside water scheme to Mandeville and to align this with a Plan Change. However, the Plan Change has been deferred and subsequent options need to be considered.

Table 1 shows progress against activity performance measures with a milestone or end date in 2014/2015.

## Capital Projects

As at 30 June 2015, 196 (70%) of the 282 projects were identified as being completed or on time.

**TABLE 1 - NON-FINANCIAL PERFORMANCE MEASURES**

	June 2015		June 2014		June 2013	
	No. Projects	% Projects	No. Projects	% Projects	No. Projects	% Projects
<b>Status</b>						
Met/exceeded measure or on/ahead of schedule	93	71	102	76	101	75
Almost met schedule	34	26	27	20	29	21
Significantly behind	4	3	5	4	4	3
Too early to predict	0	0	0	0	1	1
<b>TOTAL</b>	<b>131</b>	<b>100</b>	<b>134</b>	<b>100</b>	<b>135</b>	<b>100</b>

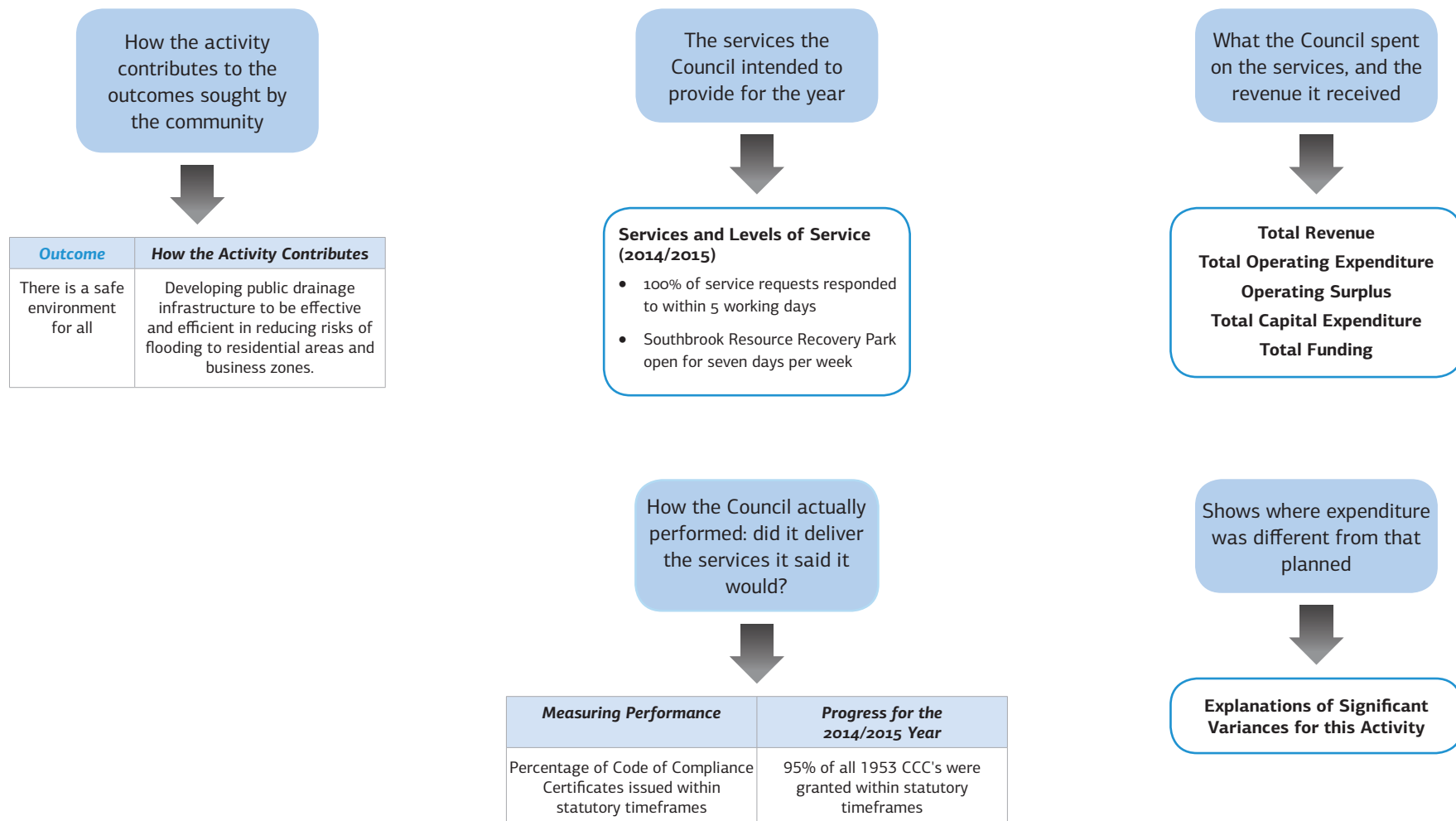
**TABLE 2 - CAPITAL PROJECTS**

	Number of capital projects as at 30 June 2015	Projects complete or on time at year end	
		No. Projects	% Projects
<b>Activity</b>			
Roading	66	58	88
Sewer	39	28	72
Water	82	50	61
Drainage	39	23	59
Recreation	56	37	66
<b>TOTAL</b>	<b>282</b>	<b>196</b>	<b>70</b>

# Guide to Significant Activities Sections

## Group of Activities

### Individual Activities







# ***Significant Activities***

## **COMMUNITY LEADERSHIP**

- Governance
- District Development

## **INFRASTRUCTURE SERVICES**

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

## **COMMUNITY SERVICES**

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

## **PROPERTY MANAGEMENT**

## **EARTHQUAKE RECOVERY**

## **COUNCIL CONTROLLED ORGANISATIONS**

- Te Kōhaka O Tūhaitara Trust
- Enterprise North Canterbury
- Transwaste Canterbury Ltd
- Canterbury Economic Development Company Ltd



# Community Leadership

## **GOVERNANCE**

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

## **DISTRICT DEVELOPMENT**

- District development
- Managing effects of development on the environment

# Governance

## Community Involvement in Decision Making, Council's Accountability to the Community and Iwi Relationships

### Overview

#### Ten Year Plan (TYP)

***This is the third year of the 2012-2022 Ten Year Plan.***

The Plan has a ten year outlook but is updated annually as a statutory requirement to reflect necessary and unforeseen changes. The Ten Year Plan undergoes a full review every three years and will next be reviewed from early 2017 for 2018-2028.

#### Local Government Act 2002, 2014 amendments

The Government introduced further amendments to the Local Government Act in August 2014 which required significant change in production of Council's 2015-2025 Long Term Plan. This included the requirement to provide a Consultation Document (replacing previous 'summary' documents), a 30 Year Infrastructure Strategy, a Significance and Engagement Policy (replacing the Significance Policy) and a requirement to allow for objections procedures in Council's Contributions Policy.

### Results

- The Council has a target of conducting 95% of its business in meetings open to the public during the year. Some confidential property transactions, an insurance claim, Pegasus Lake vesting and ocean outfall partial settlement were just some of the items that needed to be considered with the public excluded and these had an impact on the overall percentage of 95.4% for 2014/15.
- Council has been successful in terms of delivering on its non-financial performance objectives. To the year ending 30 June, 71% of Council objectives were met and 26% were almost met. 3% of items (4) were significantly behind.
- Building consents for new dwellings continue to remain high. The total for the year ended 30 June 2015 is 851 compared with 1155 for the previous period.

### Insurance

The Council has full cover for all Council buildings, valued at \$275 million for flood, fire and other perils including earthquake damage. Council assets include residential and non-residential property, buildings such as service centres, aquatic centres, community centres and elderly person's houses as well as the ocean outfall. In 2014/15 the insurer removed the minimum \$1,000,000 asset value level. Earthquake/natural disaster now applies to all insured assets, including drainage above ground property; previously this cover was limited.

The Council's earthquake insurance cover (Natural Disaster Loss Limit) was set at a maximum of \$115 million for one or more earthquake events. This cap was removed in 2015/16. Council also has insurance cover for its forest and vehicle assets. The Council holds public liability and professional indemnity cover which includes weathertight claims with NZ Mutual Liability Riskpool.

Assets which are classified as “below ground” such as water and sewerage pipes have again been covered by the Local Authorities Protection Programme (LAPP), including earthquake cover and the previous contingent liability exclusion has been removed. These underground assets in the Waimakariri District have been valued at \$375 million.

#### ***Relationships with Māori***

The Council continues to build its relationship with local iwi. As well as regular monthly meetings, an annual hui was held on 7 April 2015, this year hosted by Te Ngāi Tūāhuriri at the marae in Tuahiwi. This hui addressed issues and identified opportunities to increase Māori participation in decisions relating to matters that are important to Māori.

#### ***Civic Functions***

The Council hosted a number of civic functions throughout the year. It was particularly pleasing to

recognise 16 citizens of the Waimakariri District who received a community service award in recognition of many years of voluntary service in clubs and organisations within the District.

Welcome to the District to all 204 people who attended ceremonies where they were granted New Zealand citizenship.



## GOVERNANCE

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>COMMUNITY INVOLVEMENT IN DECISION-MAKING</b>				
There are wide ranging opportunities for people to contribute to the decision-making by local, regional and national organisations that affects our District.	Taking into account the views of interested and affected parties in Council's decision-making.	Provision of opportunities for community involvement in decision making.	Number of Special Consultative Procedures held per quarter.	Five Special Consultative Procedures were held this financial year. These were: <ul style="list-style-type: none"> <li>• Northern Pegasus Bay Bylaw Review</li> <li>• Fire Control Bylaw Review</li> <li>• Psycho-active Substances Policy</li> <li>• Wastewater Bylaw Review</li> <li>• Long Term Plan 2015-2025</li> </ul>
			Number of other consultation processes conducted per quarter as per Council's Community Engagement schedule.	In total, 56 'other' consultations were carried out this financial year.
		<b>Maintaining the Committees, Community Boards and the Ward Advisory Board as avenues for community input to Council decision-making.</b>		
		All Board meetings held monthly from February to December.	Number of scheduled Community Board and Ward Advisory Board meetings held per quarter.	Forty four Board meetings were scheduled for the financial year, however, 5 of these were cancelled due to lack of business as follows: <ul style="list-style-type: none"> <li>• Woodend Ashley Community Board in September 2014</li> <li>• Kaiapoi Community Board in December 2014</li> <li>• Rangiora Community Board in March 2015</li> <li>• Woodend Ashley Community Board in May 2015</li> <li>• Oxford-Eyre Ward Advisory Board in May 2015</li> </ul> In addition briefings were held for 'all Boards' on the following dates: 24 November 2014, 4 March 2015, 25 May 2015 The June 2015 'all Boards' briefing was cancelled due to lack of business.

GOVERNANCE				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>COMMUNITY INVOLVEMENT IN DECISION-MAKING (CONTINUED)</b>				
		All Committee meetings held as scheduled.	Number of scheduled Committee meetings held per quarter.	<p>In the first quarter, all six meetings were held as scheduled.</p> <p>There were eight meetings scheduled for the second quarter and seven meetings held, with the Community and Recreation Committee meeting being cancelled. This particular meeting is held on an as-needed basis.</p> <p>In the third quarter, five committee meetings were scheduled and four of these meetings were held. The Audit Committee meeting for 10 February 2015 was not held due to a lack of a quorum.</p> <p>In the fourth quarter, all six committee meetings were held as scheduled.</p>
There are wide ranging opportunities for people to contribute to the decision-making by local, regional and national organisations that affects our District.	Establishing and maintaining effective decision-making processes.	Maintaining accountability to the whole community through the decisions reflected in the Ten Year Plan and Annual Plan and their implementation through the Annual Report.	Adoption of Annual Plans by 30 June each year and Annual Reports by 31 October each year.	<p>The 2013/2014 Annual Report was adopted by Council on 7 October 2014 and received an unmodified audit opinion.</p> <p>Council's Long Term Plan was open for consultation on 7 March until 7th April receiving 233 submissions. The 2015-2025 Long Term Plan was adopted on 16 June 2015. An unmodified audit opinion was received for the Consultation document and the Long Term Plan.</p>

## GOVERNANCE

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>COUNCIL'S ACCOUNTABILITY TO THE COMMUNITY</b>				
		<p><i>Public access is provided to Council decision-making.</i></p> <p>95% of Council items of business are open to the public.</p>	Percentage of Council items of business that are open to the public.	<p>95.41% of business on average was conducted by the Council in open meetings over the financial year. This included 301 submissions to the Councils Long Term Plan and hearing of those submissions.</p> <p>1st quarter - 88.24%</p> <p>2nd quarter - 95.56%</p> <p>3rd quarter - 91.60%</p> <p>4th quarter - 98.58%</p> <p>The types of items which were 'public excluded' over the financial year were land purchases from private landowners, agreements reached with private landowners, insurance claim, a Board appointment, financials regarding key community facilities updates, information on a tender process, Ocean Outfall partial settlement, Pegasus Lake vesting, Rangiora Town Hall cinema lease, contract acceptance for Southbrook Road improvements, temporary buildings disposal and Oxford Service Centre.</p>
		Ensure Community Board and Ward Advisory Board Community Plans are reviewed annually.	Community Plans reviewed by 31 December each year.	<p>Whilst no community plans were scheduled to be updated in the fourth quarter, community plans for all Boards were reviewed/updated as follows:</p> <p>November 2014 - Woodend Ashley Community Board, Rangiora Community Board and the Oxford Eyre Ward Advisory Board</p> <p>March 2015 - Kaiapoi Community Board.</p>

GOVERNANCE				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
IWI RELATIONSHIPS				
Public effect is given to the spirit of the Treaty of Waitangi.	Continuing to build the Council's relationship with Te Ngāi Tūāhuriri Rūnanga through the Memorandum of Understanding.	<i>Continue to consult Te Ngāi Tūāhuriri Rūnanga on issues of concern to it in accordance with the Memorandum of Understanding (MOU).</i>		
		Monthly meetings in accordance with the MOU.	Number of Rūnanga Executive meetings with Council staff each quarter.	Meetings were held in August, September, October and November 2014, and February and June 2015.  A March meeting was agreed to not be necessary due to the Annual Hui taking place on 7 April 2015.
		Yearly Hui at Council or the Marae.	Annual Hui held.	The Annual Hui, hosted this year by Te Ngāi Tūāhuriri Rūnanga, was held on 7 April 2015.  Sixteen people represented the Rūnanga at this meeting as well as sixteen representatives from Council, Council staff and Board members. Waiata members from Council also participated before the evenings business commenced.
		Canvass with the Rūnanga at least 5 major issues per quarter.	Number of issues canvassed quarterly.	99 significant items were discussed with the Rūnanga during the financial year.  34 significant items were discussed in the first quarter (August and September 2014 meetings), 33 items in the second quarter (October and November 2014 meetings), 16 items in the third quarter (March 2015 meeting), and 16 items in the last quarter at the June 2015 meeting.

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2015 for Governance

	2014 Long Term Plan	2015 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	1,333	1,377	1,166
Targeted rates	302	311	333
Subsidies and grants for operating purposes	-	-	-
Fees and charges	12	12	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>1,647</b>	<b>1,700</b>	<b>1,499</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,314	1,348	1,283
Finance costs	-	-	-
Internal charges and overheads applied	361	379	396
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>1,675</b>	<b>1,727</b>	<b>1,679</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(28)</b>	<b>(27)</b>	<b>(180)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(28)	(27)	(180)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>(28)</b>	<b>(27)</b>	<b>(180)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>28</b>	<b>27</b>	<b>180</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>





# District Development

## *District Development, Managing Effects of Development on the Environment*

### **Overview**

#### ***District Development***

The year saw 466 resource consent applications issued.

274 Land Use consents, 115 subdivision consents and 77 other consents were approved.

Overall 99% of 466 resource consents were processed in statutory timeframes. In accordance with the discount requirements of the Resource Management Act 1991 a total of \$1157.12 will be refunded back to applicants. Last year \$3037.81 was paid back to applicants.

#### ***District Plan Review***

The Council continued the District Plan rolling review. Plan changes currently under processing include Residential 1, 2, 4A and 4B provisions, hazard management, Mandeville business rezoning, technical and minor matters, parking, retailing, Oxford urban design guidelines and a review of the resource management framework. Plan Change 32 Mandeville North Growth Management has been made operative.

#### ***Private Plan Changes***

Council staff have also processed private plan changes including rezoning rural land to Residential 4A in Mandeville and rural land to Business 5 in Kaiapoi. Staff are currently processing two private plan changes in Rangiora to rezone land to Residential 2.

#### ***Land Use Recovery Plan***

Staff were extensively committed to the preparation of plan changes arising from statutory actions of the Land Use Recovery Plan. Significant changes to the District Plan have been made or are proposed as part of the implementation of the finalised Land Use Recovery Plan.

#### ***Rangiora and Kaiapoi Town Centre Development***

Significant work has been undertaken in implementing the Kaiapoi and Rangiora Town Centre Strategies and in responding to building closures due to earthquake damage so that redevelopment is enabled as quickly as possible. Kerb to kerb access along High

Street in Rangiora, unimpeded by drop zones was restored. Council has continued to provide temporary accommodation for displaced businesses and has been working proactively with a number of property owners and developers to ensure their (re)development proposals holistically take into account and put into effect endorsed objectives and projects identified in adopted strategies for the town centres. Good progress has continued in implementing priority projects and liaison with Enterprise North Canterbury, businesses, developers, property owners and town promotions associations is ongoing.

For Rangiora, Council has completed the Red Lion Corner Realignment project in association with upgrade to the War Memorial.

A comprehensive plan for the 'North of High' precinct was completed in accordance with directions signaled in the Land Use Recovery Plan. The first of a three-

stage revamp of High Street involving a return to two-way traffic was completed in the year and stage two well advanced.

For Kaiapoi, improvements at the Raven Quay / Williams Street intersection were completed in association with the opening of the Ruataniwha Kaiapoi Civic Centre. Plans for the riverbanks, including a recreation precinct and wharf renewal were significantly advanced as have plans for 'south of the bridge' Williams Street improvements.

### **Economic Development**

The Waimakariri Local Economic Development Strategy was adopted by Council in April 2012 and a number of priority actions identified. This strategy clarifies the Council's roles and responsibilities in enabling and providing for a prosperous local economy. The priority actions focus on transport and communication, the Council's regulatory process and

performance, business land management and business retention and attraction.

All projects have continued to be progressed significantly during 2014/15, in particular with implementation of the Council's town centre strategies and providing immediate business support to the District's existing businesses. Implementation and monitoring of the Strategy continued to be overseen by the Local Economic Development Advocacy Group, made up of representatives of District business people, business associations, developers, Councillors and Enterprise North Canterbury. Through the draft Land Use Recovery Plan for greater Christchurch, the Council also secured additional business land to expand the growing Southbrook business area.

Also during 2014/15 Enterprise North Canterbury (ENC), a trust jointly controlled and significantly funded by Waimakariri and Hurunui District Councils and a key

partner in the development and implementation of the Local Economic Development Strategy, continued to offer a wide range of business networking, support and advisory services. ENC continued to champion opportunities for broadband development in North Canterbury and assessed opportunities to speed up broadband rollout. On behalf of the Council they initiated a programme to attract new businesses to set up in the District.

### **District Promotion**

ENC also undertakes district promotional services focused on attracting visitors to the District. It operates the i-SITE visitor information centre at Kaiapoi, undertakes a range of district marketing activities and advises on and provides contestable funding for the promotion and organisation of local events.

DISTRICT DEVELOPMENT				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
DISTRICT DEVELOPMENT				
<p>Transport is accessible, convenient, reliable, affordable and sustainable.</p> <p>There is a safe environment for all.</p> <p>The distinctive character of our towns, villages and rural areas is maintained.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p>	<p>Enabling well informed decisions on intended land uses and required services and facilities to accommodate future population and business growth, taking into account their transport network needs.</p>	<p><i>Preparing planning strategies and studies for whole towns, town centres and larger areas of the district to develop and maintain the District Development Strategy.</i></p>		
		<p>Implementing the agreed key actions outlined in the high level implementation table in the Kaiapoi Town Centre Plan 2011.</p>	<p>Number of agreed actions completed.</p>	<p>Twenty four actions were identified to be undertaken solely in the 'short-term' (2011/12-13/14). Of these 16 are completed, 7 are in progress or partially completed, and 1 has not commenced (physical works at Hansen's Mall site).</p> <p>6 actions were identified as commencing in the short term to longer term for completion. Of these, 1 has been completed, 3 are in progress or partially completed and 2 have not commenced (physical works to reconfigure parking, and to enhance streetscapes Hilton St and Williams St sth of Hilton St).</p> <p>2 actions are identified for medium to long term (2014/15 to 2020/21). 1 is in progress or partially completed, 1 has not commenced (physical works to enhance Williams St south).</p>
		<p>Implementing the agreed actions outlined in the high level implementation table in the Rangiora Town Centre Strategy 2010 (RTC2020).</p>	<p>Number of agreed actions completed.</p>	<p>Twenty four actions were identified from 2010/11 onward for implementation. Of these, 23 have been completed or are underway.</p>

DISTRICT DEVELOPMENT				
COMMUNITY OUTCOMES That this activity contributes to	COUNCIL RESPONSE How this activity contributes to outcomes	WHAT COUNCIL PROVIDES Major levels of service	MEASURING PERFORMANCE	PROGRESS for the 2014-2015 Year
DISTRICT DEVELOPMENT				
		<i>Preparing plan changes</i>  Meeting the Land Use Recovery Plan (LURP) timelines by December 2014	Land Use Recovery Plan requirements met.	Actions 12, 26(i) and 26(ii) were provided to the Minister for Canterbury Earthquake Recovery on 3 December 2014.  Action 21 (MR873) was required to be submitted to the Minister for Canterbury Earthquake Recovery by 6 December 2014.  In November 2014 the Council wrote to the Minister seeking a delay until 30 April 2015 as the Council considered it needed more time to fully address the matters raised by members of the public during the consultation phase.  The Minister advised the Council in December 2014 that he noted the Council’s intentions. Action 21 was provided to the Minister on 28 April 2015.
		Plan change(s) to Council for public notification by 30 June 2014.	Plan changes presented to Council.	Plan changes presented to Council this financial year were: <ul style="list-style-type: none"><li>• Plan Change 33 - Mandeville Business Zone</li><li>• Plan Change 40 - Parking</li><li>• Plan Change 43 - Oxford Urban Design Guidelines.</li></ul>

\*MR873 - Māori Reserve 873 is an area of approximately 2,600 acres set aside for residential purposes in 1848. It includes the village of Tuahiwi and land is held today in a variety of titles.

DISTRICT DEVELOPMENT				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>MANAGING EFFECTS OF DEVELOPMENT ON THE ENVIRONMENT</b>				
<p>There is a safe environment for all.</p> <p>The distinctive character of our towns, villages and rural areas is maintained.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>The land is healthy.</p>	<p>Helping achieve the sustainable management of natural and physical resources through developing, maintaining and administering the District Plan.</p>	<p>Reviewing and updating the District Plan through Council initiated plan changes.</p>	<p>Number of plan changes initiated.</p>	<p>Council initiated four plan changes this financial year:</p> <ul style="list-style-type: none"> <li>• PC33 - Mandeville Business Zone</li> <li>• PC40 - Parking</li> <li>• PC43 - Oxford Urban Design Guidelines</li> <li>• PC44 - Resource Management Framework.</li> </ul>
		<p>Providing opportunities to the community for involvement in decision making, as required by the RMA and LGA.</p>	<p>Number of consultation processes undertaken.</p>	<p>Twenty nine consultation processes have taken place to date.</p> <p>LURP Directions (5):</p> <ul style="list-style-type: none"> <li>• Actions 12, 21, 26 (i), 26 (ii), 28</li> </ul> <p>WDC Plan Changes (4):</p> <ul style="list-style-type: none"> <li>• PC 33 (Mandeville North Business &amp; Residential 4A)</li> <li>• PC 40 (Car parking)</li> <li>• PC 41 (Retailing)</li> <li>• PC 43 (Oxford Urban Design)</li> </ul> <p>Private Plan Changes (2):</p> <ul style="list-style-type: none"> <li>• PC26 (Westpark)</li> <li>• PC27 (Clarke)</li> </ul> <p>Resource Consents (18):</p> <ul style="list-style-type: none"> <li>• Nikau (RC145149)</li> <li>• McKenzie (RC145194)</li> <li>• Clemence (RC145254 &amp; RC145641)</li> </ul>

DISTRICT DEVELOPMENT				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
MANAGING EFFECTS OF DEVELOPMENT ON THE ENVIRONMENT (CONTINUED)				
				<ul style="list-style-type: none"> <li>• Doncaster Developments (RC145061)</li> <li>• Waimakariri District Council Pines Community Hall (RC145303)</li> <li>• Brentwood (RC145516 &amp; RC145517)</li> <li>• NZTA Woodend Bypass (RC155203)</li> <li>• Bass Line (RC145524)</li> <li>• Ravenswood Developments Ltd (RC145518 &amp; RC145519)</li> <li>• Ministry of Education Pentecost Road (RC145153)</li> <li>• Waimakariri District Council Arterial Road Silverstream (RC155004)</li> <li>• NZTA Pegasus/SH1 Roundabout (RC145510)</li> <li>• Jolly Family Trust (RC155100)</li> <li>• Snellex (RC155111 &amp; RC155112)</li> </ul>
		<b>Responding to privately initiated changes to the District Plan.</b>		
		100% of private plan changes are dealt with in accordance with statutory timeframes.	Percentage of private plan changes responded to in accordance with legal timeframe requirements.	100% Two private plan changes are currently being processed by the Council: Po26 - Westpark, Residential Rezone, Rangiora Po27 - Clark, Residential Rezone, Rangiora. All have been processed within statutory timeframes.

DISTRICT DEVELOPMENT				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>MANAGING EFFECTS OF DEVELOPMENT ON THE ENVIRONMENT (CONTINUED)</b>				
		<i>Processing and monitoring resource consents within all legal timeframes (20 days for non-notified, and 70 days for notified) to address and mitigate potential adverse effects on the community and environment.</i>		
		100% in accordance with statutory timeframes.	Percentage of resource consents issued within legal timeframes.	99% of 466 resource consents issued comprising 274 'land use', 115 'subdivision' and 77 'other' which includes variations were issued within statutory timeframes.  Three consents were processed over time, one subdivision and two land use. All three consents related to a subdivision and retirement development proposed by Ryman Healthcare.  (2014: 414 consents were issued, 99% within the statutory timeframe).
		Audit land use consent decisions for compliance with conditions of consent.	Number of land use consent decisions audited.	274 Land Use Consent decisions requiring monitoring were issued over the past financial year.  80 Land Use Consents were monitored and confirmed as being fully compliant.  47 Land Use Consents were known to have become effective and require further monitoring.



## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2015 for District Development

	2014 Long Term Plan	2015 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	2,578	2,645	2,144
Targeted Rates	116	119	142
Subsidies and grants for operating purposes	-	-	-
Fees and charges	421	379	730
Internal charges and overheads recovered	680	625	493
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>3,795</b>	<b>3,768</b>	<b>3,509</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,488	3,431	4,753
Finance costs	-	-	-
Internal charges and overheads applied	252	256	192
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>3,740</b>	<b>3,687</b>	<b>4,945</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>55</b>	<b>81</b>	<b>(1,436)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	257
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>257</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	55	81	(1,178)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>55</b>	<b>81</b>	<b>(1,178)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(55)</b>	<b>(81)</b>	<b>1,436</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Infrastructure Services

## **ROADS AND FOOTPATHS**

- Promoting Environmental Sustainability
- Supporting Business and Employment
- Protecting and Promoting Health, Safety and Security
- Improving Access and Mobility

## **WATER SUPPLY**

- Water Supply and Quality
- Water Conservation
- Stockwater

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

- Reticulation Systems
- Effluent Quality

## **STORMWATER DRAINAGE**

- Managing Stormwater
- Minimising the Impact of Flood Hazards
- Customer Satisfaction
- Community Engagement

## **SOLID WASTE**

- Waste Collection
- Waste Disposal
- Waste Minimisation

# Roads and Footpaths

## Overview

Key roading activities during the year focused on the construction of the new Ashley Bridge, the realignment and upgrade of 'cenotaph' corner in Rangiora, Rangiora's first set of traffic lights, the two-waying of High Street and the earthquake recovery programme in Kaiapoi and Pines and Kairaki Beaches, as well as the ongoing maintenance and renewal programme.

The new Ashley Bridge opened in February however roading approach works continued through until mid-year. The new bridge is now fully operational. The old bridge is still to be demolished.

The realignment of Ashley Street/Ivory Street/High Street intersection, 'cenotaph' corner, including the installation of traffic signals and the upgrade of the cenotaph site was completed in April in time for the Anzac commemorations. The first stages of the two waying of High Street followed the intersection upgrade with High Street now two way through to Percival Street. The final stage cannot happen until the temporary retail shops are removed later in 2015.

Earthquake repair works were completed in Pines and Kairaki Beaches and work was well underway in west Kaiapoi.

A new roundabout was built at the High Street/West Belt intersection and work was well underway on improvements to Southbrook Road in conjunction with the new Pak'nSave development. This work includes the realignment of Flaxton Road at Lineside Road.

Limited progress was made on the new Arterial Road in West Kaiapoi. However property purchase has now been completed along with detailed design. Two resource consents are still required and once these are granted construction work will be able to get underway. This will be later in 2015. The 'urbanisation' of Island Road between Cosgrove Street and Adderley Terrace has been completed.

The ongoing roading renewal programme included kerb and channel renewal in Ivory Street and Prince Street in Rangiora. Pavement rehabilitation work was completed in Ivory Street, South Eyre Road, Island

Road, Johns Road, Tram Road, Upper Sefton Road, Boys Road and Beach Road. The majority of this rehabilitation was again completed by stabilising existing material and so was both cost effective and environmentally friendly.

A significant programme of footpath renewal work was also completed.

Road safety again continued to be a major focus during the year with the development and implementation of Road Safety Action Plans. These plans ensure a coordinated approach to the improvement of road safety in the District by bringing together the Council's road safety partners and enforcement, education and engineering aspects. The primary focus continued to be on intersections, speed restraints and alcohol.

In addition to the projects mentioned above road safety improvements were completed at the Oxford Road and Plasketts Road intersection and the new roundabout was completed at the intersection of High

Street/ Kippenberger Ave/East Belt in Rangiora. Both of these projects started in the previous financial year.

The traffic congestion issues continued on the northern access into Christchurch and work continued on the short term response projects. The Council employed a Journey Planner whose key role is to reduce the number of single occupancy vehicles on the road in the morning peak period by encouraging ride share and bus use.

The Council agreed to help fund the new bus priority lanes at Chaney's and design work for these lanes is underway. Ecan commenced consultation on proposed bus service changes that are aimed at providing more and better services for commuters into Christchurch.

ROADS AND FOOTPATHS				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
PROMOTING ENVIRONMENTAL SUSTAINABILITY				
Transport is accessible, convenient, reliable, affordable and sustainable.	Maintaining and developing the District's roads, footpaths, cycleways and passenger transport facilities to provide a convenient, accessible, responsive, sustainable and comfortable transport network.	Promoting sustainable use of transport modes and encouraging greater use of alternatives like public transport and ride-sharing where practical.		
		Annually decrease single occupancy vehicles on key commuting routes (7am to 9am) into Christchurch as determined by survey in the base year of 2009-2010:  Tram Road                      83% SOV Lineside Road                82% SOV Main North Road            81% SOV	Number of single occupancy vehicles (SOV) on weekday morning peak periods.	The results of the survey carried out 21 May 2015 are as follows, and show a 1.6% average decrease in single occupancy vehicles. The survey will be repeated in May 2016.  Tram Road                      81% SOV Lineside Road                84% SOV Main North Road            82% SOV  Council has employed a 'Journey Planner' to encourage motorists out of private motor vehicles and onto public transport and bikes which should improve the SOV statistics over time.
		Providing roading infrastructure using renewable resources where feasible.	Number of projects where renewable resources were used.	Seven rehabilitation projects involving re-use of existing materials were undertaken in the 14/15 financial year, these being:  • South Eyre Road in September, Island Road in October, and Beach Road, Kaiapoi in December 2014  • Boys Road in February and Island Road in March 2015, Johns Road late February to early March 2015, Ivory Street March 2015 and Tram Road April/May 2015.

ROADS AND FOOTPATHS				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>SUPPORTING BUSINESS AND EMPLOYMENT</b>				
Businesses in the district are diverse, adaptable and growing.	Providing businesses with efficient access to the local and wider transport network, in particular through connections to the State Highway system and Christchurch.	<p><i>Providing the network for a range of transport modes for people and goods moving around the District for employment, education, leisure, recreation and social activities.</i></p> <p>At least 75% of vehicle travel is on smooth roads in urban areas and at least 95% is on smooth roads in rural areas.</p>	Percentage of roads in urban and rural areas that reach the standard.	At least 80% of travel in urban areas and 99% of travel in rural areas to date was on roads that are classified as smooth (no change from the previous rating two years prior). Road roughness is surveyed once every two years, and is next due in 2017.
		No more than 5% of the unsealed roading network carrying more than 120 vehicles each day.	Percentage of unsealed roads that carry more than 120 vehicles per day.	<p>7.1% of unsealed roads in the District carry more than 120vpd.</p> <p>This is a slight decrease from the previous year which will be partly due to a length of No. 10 Road, Eyreton, being sealed.</p> <p>The current Council policy only provides for sealing when financial contributions of more than 30% of the cost of sealing, or the sealing is approved by NZTA.</p> <p>Neither of these factors apply to the majority of sealed roads.</p> <p>Sections of Thongcaster Road and Browns Rock Road, Oxford, will be sealed in 2015/16 and this will reduce the roads carrying more than 120vpd to 6.5%.</p>

ROADS AND FOOTPATHS				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>PROTECTING AND PROMOTING HEALTH, SAFETY AND SECURITY</b>				
		<b>Promptly responding to defects in the transport system.</b>		
		More than 90% of faults in the transport network are repaired within 48 hours for emergency faults and 14 days for routine faults.	Percentage of faults in the transport network that are repaired within the required timeframe: 1) for emergency faults, and 2) for routine faults.	100% of urgent faults and 99.95% of routine faults received through the customer service request system were completed on time over the 2014/15 financial year.
There is a safe environment for all. The community's need for health and social services is met.	Designing and maintaining roads to protect the safety of all road users (including cyclists and pedestrians) and to provide people with access to essential health and social services.	<b>Provide and maintain a safe road network.</b>		
		Fewer than 20 fatal and serious injury crashes per year. (Base year 2009).	Number of fatal and serious injury crashes on District roads.	There were two serious crashes on local roads recorded in the Crash Analysis System database in the fourth quarter of the 2014/15 financial year, and one fatal and one serious crash were recorded as occurring on State Highways in the District in the same period.  Figures from the New Zealand Transport Agency (NZTA) crash database show two fatal and 14 serious injury crashes on local roads in Waimakariri District in 2014/15. There were a further two fatal and 10 serious crashes on State Highways in the District. The definitions of fatal and serious crashes are as per the NZTA national definitions (death within 30 days of crash, serious injuries requiring at least one night hospitalisation, broken bones, or other similar degree of injury).  The Waimakariri District Road Safety Committee meets six times a year to discuss the crash numbers in the District and ways to reduce these are discussed.



ROADS AND FOOTPATHS				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
IMPROVING ACCESS AND MOBILITY				
				This is coordinated through the Waimakariri District Road Safety Action Plan, which outlines actions being taken to achieve a reduction in serious and fatal crashes. This action plan has been developed in collaboration with our road safety partners.
		<b>Ensure appropriate co-operation with Road Safety Partners.</b>		
		One meeting every two months.	Number of meetings of the Road Safety Co-ordinating Committee.	Six meetings were held in the 2014/15 financial year: 13 August, 8 October, 9 December 2014, 11 February, 8 April and 25 June 2015.
Public spaces and facilities are plentiful, accessible and high quality.  Transport is accessible, convenient, reliable, affordable and sustainable.	Promoting a sense of community by providing people and businesses with access to all parts of the district, and providing facilities for all modes of active transport including walking and cycling.	<b>Providing for access and mobility of the road network through parking facilities.</b>		
		Implementation of parking related projects outlined in the Kaiapoi Town Centre Plan and the Rangiora Town Centre Strategy.	Evidence of progression of parking related projects.	There has been a tidy up of p120 parks in Kaiapoi, and the temporary carpark on the Hansen's Mall site.  In Rangiora changes have been implemented in conjunction with the Cenotaph corner.
		<b>Providing for access and mobility of the road network through footpath provision.</b>		
		Annually increase and/or improve total length of District footpaths to NZ Standard.	The length of footpath extensions and improvements per annum.	8.9 km of footpath was added to the network or reconstructed/improved in the 2014/15 financial year  3.8 km new footpath with associated kerb and channel was built by developers  1 km of new footpath with kerb and channel by Council (Island Rd Silverstream)

ROADS AND FOOTPATHS				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>IMPROVING ACCESS AND MOBILITY (CONTINUED)</b>				
				1.1 km reconstruction of footpath with associated kerb and channel by Council 3.4 km reconstruction footpath only by Council.
		<b><i>Providing for access and mobility of the road network through cycling facilities</i></b>  Annually increase and/or improve the length of cycle lanes and paths.		
			The length of dedicated cycle lanes and cycle paths and improvements per annum.	The Cones Road/Ashley Bridge now provides for separate pedestrian/cycleways and was open in March 2015.  The District's Walking and Cycling Strategy is currently under review which aims to connect principal towns in the District with safe walking and cycling routes. This will be out to the community for consultation in September 2015.  Confirmed in Council's 2015-2025 Long Term Plan is budget, in conjunction with NZTA's Urban Cycle Fund and the National Land Transport Programme, over five years for cycle connections between Rangiora and Woodend, and Rangiora and Kaiapoi, and Kaiapoi to Belfast. Other projects will be determined after community consultation on the Walking and Cycling Strategy.

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2015 for Roads and Footpaths

	2014 Long Term Plan	2015 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	145
Targeted Rates	8,240	8,680	8,931
Subsidies and grants for operating purposes	2,331	2,364	2,734
Fees and charges	145	148	199
Internal charges and overheads recovered	-	-	26
Local authorities fuel tax, fines, infringement fees, and other receipts	316	326	398
<b>TOTAL OPERATING FUNDING</b>	<b>11,032</b>	<b>11,518</b>	<b>12,433</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	4,879	4,946	5,961
Finance costs	949	1,102	674
Internal charges and overheads applied	1,741	1,723	1,097
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>7,569</b>	<b>7,771</b>	<b>7,732</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>3,463</b>	<b>3,747</b>	<b>4,701</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	5,702	7,450	7,719
Development and financial contributions	3,717	2,147	1,244
Increase (decrease) in debt	1,848	1,116	7,511
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>11,268</b>	<b>10,713</b>	<b>16,474</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	5,220	7,649	19,554
- to improve the level of service	1,610	2,142	1,317
- to replace existing assets	4,734	4,885	5,783
Increase (decrease) in reserves	3,167	(216)	(5,479)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>14,731</b>	<b>14,460</b>	<b>21,175</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(3,463)</b>	<b>(3,747)</b>	<b>(4,701)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Water Supply

## Water Supply and Quality, Water Conservation, Stockwater Provision

### Overview

#### Water

The Council provides drinking water to about 83% of the district's population, through its 16 water supply schemes. The water quality sampling undertaken this year has shown 100% microbiological compliance with the Drinking-water Standards for New Zealand (DWSNZ), however some schemes require upgrading to comply with the protozoal requirements of the DWSNZ. Additionally some schemes need to be upgraded to cater for growth in the district.

The capital works programme to upgrade the Oxford Rural No.2, Oxford Rural No.1, Mandeville, Fernside and Ohoka water supply schemes has progressed, but is behind schedule.

A new well was drilled at Gammons Creek as part of the Oxford Rural No.2 upgrade, however was not successful. It is now proposed to drill a backup well at

Domain Road. The physical works are not expected to be completed until June 2016.

The second well on Rockford Road struck water at approximately 150m depth, but not adequate water to provide the required flow. The well is currently being drilled deeper to obtain additional flow. If the second well is not fully successful it will require the source options to be reassessed.

The concept design for the new UV installation at Mandeville has been completed, but is currently being reviewed based on additional raw water testing. The physical works will now not be completed until June 2016.

Investigation into joining Fernside to the Mandeville water supply scheme to comply with the Drinking Water Standards is being revised as the proposed rural residential development is not progressing at this stage.

Drilling a new well in Ohoka has been confirmed as the best solution to upgrade the water supply. The well has been successfully drilled and the physical works to connect the new source will be undertaken over the next two financial years.

Water Safety Plans (WSP) have been prepared for the Cust, Waikuku Beach and Mandeville water supply schemes. The final WSP, for Ohoka and Poyntzs Road water supply schemes, will be submitted for approval by Crown Public Health before December 2015 to meet the requirements of the Health (Drinking Water Amendment) Act.

The Council's water supply has been successfully operated and maintained such that there were no outages interrupting the continuity of supply exceeding 8 hours duration.

The implementation of the Water Conservation Strategy has continued this year with on-going

leak reduction work and the community awareness programme. Currently 9 of the 16 schemes achieve less than the target level of leakage. Further testing and leak reduction works are proposed on the schemes with high leakage.

#### **Stock Water**

There were no reported outages of water for more than 24 hours in the 2014/15 financial year, indicating a good level of reliability in the supply of stock water throughout the network. 99% of all service requests received were responded to within 48 hours.

## WATER SUPPLY

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>WATER SUPPLY AND QUALITY</b>				
<p>There is sufficient clean water to meet the needs of communities and ecosystems.</p> <p>There is a safe environment for all.</p>	<p>Provide community water supplies that are affordable, safe and reliable and that provide capacity for anticipated growth, and for improved drinking water quality.</p>	<p><b>Upgrading the following water supplies to comply with the health requirements of the Drinking Water Standards for New Zealand 2008 in accordance with the Health (Drinking Water) Amendment Act 2007, to provide for growth and ensure continuity of supply:</b></p>		
		<p>Upgrade the Oxford Rural No.2 water supply by June 2015.</p>	<p>Upgrade completed.</p>	<p>The Gammons Creek well has been drilled but did not provide adequate water to be used for a backup well. It is therefore proposed that the backup well will be drilled at Domain Road and the Gammans Creek well retained as an emergency supply. This has delayed the overall delivery of the project.</p> <p>The design of the works to physically connect the Oxford Rural No.2 scheme to the Oxford Urban scheme are currently being finalised. It is now expected that the physical works will not be completed until June 2016.</p>
		<p>Upgrade the Oxford Rural No. 1 water supply by June 2015.</p>	<p>Upgrade completed.</p>	<p>The initial well drilled at the west end of Rockford Road was not successful in finding water.</p> <p>Council consulted with the community and gained 70% support for drilling the second well on Rockford Road 2km east of the existing headworks (and initial well). The drilling of the second well struck water at approximately 150m depth, but not adequate water to provide the required flow. The depth of the well is currently being drilled to 200m to obtain additional flow.</p> <p>If the second well is not successful it will require the source options to be reassessed.</p>

WATER SUPPLY				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
WATER SUPPLY AND QUALITY(CONTINUED)				
		<i>Upgrade treatment at Mandeville by June 2015.</i>	<i>Upgrade completed.</i>	<i>The concept design for the new UV installation is complete. Detailed design and construction monitoring has been outsourced to a consultant. Some additional testing of the raw water is currently being undertaken to confirm the design parameters. The physical works will now not be completed until June 2016.</i>
		<i>Join Fernside scheme to Mandeville water scheme by June 2015.</i>	<i>Connection of schemes completed.</i>	<i>As the Evansvale Plan Change is not progressing at this stage, Council will undertake a review of the best solution to service the existing Fernside Water Supply Scheme properties. This will be a review of options including connecting to Mandeville, connecting to Rangiora and upgrading the existing treatment.</i>
		<i>Identify solutions to update the Ohoka scheme by June 2015.</i>	<i>Solution identified.</i>	<i>Council consulted with the community and gained support for drilling a new well near the Ohoka water supply headworks. The drilling of the well has been successful and provided a suitable source water for the Ohoka Scheme.  The physical works to connect the new source will be undertaken over the next two financial years.</i>

Note: Any performance measures in italics are items where there was a significant variance between the actual service provision and the expected service provision.

## WATER SUPPLY

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>WATER SUPPLY AND QUALITY(CONTINUED)</b>				
		All water supply schemes complying with Drinking Water Standards for New Zealand 2008.	Number of water supply schemes where water testing is compliant with <i>E.Coli</i> requirements of the Drinking Water Standards.	Water quality sampling undertaken in accordance with the Drinking Water Standards has shown full compliance for all schemes in the District this financial year.
		Preparing Water Safety Plans (previously Public Health Risk Management Plans) for the Cust, Waikuku Beach, Poyntz Road and Mandeville schemes by June 2015.	Water Safety Plans completed and approved by the Water Supply Assessors from Crown Public Health.	The Water Safety Plans (WSP) for Cust, Waikuku Beach and Mandeville have been completed and approved by Crown Public Health. The Poyntz Road WSP will be completed and approved before December 2015 to meet the requirements of the Health (Drinking Water Amendment) Act.
		No outages of water to exceed more than 8 hours duration.	Number of outages recorded interrupting continuity of supply.	There have been no outages exceeding 8 hours or more this financial year. The Fernside headworks experienced an issue with the well pump in March, which required a temporary pump to be installed resulting in an outage of 4 hours.  Additionally there were some outages on the Oxford Rural No.1 scheme during the snow event in June 2015, but power was restored within 8 hours of Council being informed of there being outages on the system.



WATER SUPPLY				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
WATER CONSERVATION				
There is sufficient water to meet the needs of communities and ecosystems.	Carefully managing water demands, including minimising leakage.	<i>Implement the measures in the Water Conservation Strategy identified for the 2012 to 2015 period.</i>		
		Continued implementation of the leak reduction programme and achieve the target level of leakage of 240 litres/connection/day by June 2015 for: <ul style="list-style-type: none"> <li>Rangiora, Woodend, Mandeville and West Eyreton</li> </ul>	Target leakage level achieved.	Leak reduction work in Rangiora, Mandeville and West Eyreton is complete. All three schemes achieved less than the target level of leakage except for one zone in Rangiora. Further work, including repair work to some mains and connections and retesting, has been undertaken in Rangiora and it has been confirmed that the target level of leakage has been achieved in this zone. The leak testing work in Woodend is complete now and is currently being assessed to determine the level of leakage.
		Continued implementation of the ongoing Community Awareness Programme.	Community Awareness Programme implemented.	The community awareness programme commenced implementation in 2011/12.  A total of 149 classroom presentations have been delivered this financial year on water conservation. This is part of an on-going programme to educate children in both smart water use and waste minimisation.
		Establish the economic level of leakage by June 2015 for: <ul style="list-style-type: none"> <li>Oxford Urban, Poyntz Road, Fernside,</li> <li>Oxford Rural No. 2 and Waikuku Beach</li> </ul>	Economic level of leakage established.	Testing has been completed for Oxford Urban, Poyntz Road and Fernside and the field work for Oxford Rural No.2 and Waikuku Beach is now complete. Initial analysis shows that Oxford Urban has a high leakage but that Poyntz Road and Fernside complies with our target level of leakage, while the field data from Oxford Rural No.2 and Waikuku Beach is still to be analysed.

## WATER SUPPLY

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>WATER CONSERVATION (CONTINUED)</b>				
				More detailed analysis to determine the economic level of leakage on schemes that exceed the target level of leakage will be reported to the Utilities and Rounding Committee in October 2015.
<b>STOCKWATER</b>				
Businesses in the District are diverse, adaptable and growing. There is sufficient water to meet the needs of communities and ecosystems. There is a safe environment for all.	Providing stockwater to support the economic activity of the farming sector.	<b><i>Providing a reliable source of stockwater to approximately 1600 properties through a 800 km network of races, managed under contract by Waimakariri Irrigation Limited:</i></b>		
		No loss of service to exceed more than 24 hours duration.	Number of exceedences of more than 24 hours.	Nil.  There were 67 reported water stoppages in the first three quarters this financial year, with the longest stoppage occurring for 12 hours.  No data was provided from Waimakariri Irrigation Limited for the final quarter due to a procedural error when the Water Race Manager's position was vacant.
		100% of all service requests responded to within 48 hours.	Percentage of service requests responded to within 48 hours.	99% responded to within 48 hours.  There were 151 service requests in the first three quarters this financial year. No data was provided from Waimakariri Irrigation Limited for the final quarter due to a procedural error when the Water Race Manager's position was vacant.  The longest period taken to respond to a service request has been 4 days, which related to flooding from a blocked race.

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2015 for Water Supply

	2014 Long Term Plan	2015 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	10	10	97
Targeted Rates	5,499	5,699	5,413
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	73	73	98
Internal charges and overheads recovered	112	117	224
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>5,694</b>	<b>5,899</b>	<b>5,832</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,439	2,522	3,513
Finance costs	991	1,017	426
Internal charges and overheads applied	471	483	409
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>3,901</b>	<b>4,022</b>	<b>4,348</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>1,793</b>	<b>1,877</b>	<b>1,484</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	1,154	998	900
Increase (decrease) in debt	504	949	2,257
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>1,658</b>	<b>1,947</b>	<b>3,157</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	1,902	2,294	2,918
- to improve the level of service	125	746	426
- to replace existing assets	991	1,080	867
Increase (decrease) in reserves	433	(296)	431
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>3,451</b>	<b>3,824</b>	<b>4,642</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(1,793)</b>	<b>(1,877)</b>	<b>(1,484)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Sewerage

## AND THE TREATMENT AND DISPOSAL OF SEWAGE

### Reticulation Systems, Effluent Quality

#### Overview

A number of key wastewater projects have been completed this year along with the commencement of several significant treatment and network capacity upgrade projects.

The work to provide wet weather storage at the Oxford Waste Water Treatment Plant (WWTP) was completed in December 2014 to balance the high incoming flows during wet weather events. There will be new aerators installed at the Oxford plant as well as an upgrade to the UV unit next financial year.

Desludging of three of the Districts wastewater ponds was completed this year restoring the ponds to their full capacity. Further desludging work of the wetlands at Kaiapoi and Woodend is planned for the next couple of years.

The permanent wastewater earthquake repairs have all been completed with the exception of the projects

dependent on the red zones, works on private and the Kaiapoi West sewer works. The existing system in the red zone is deteriorating but remains functional and is progressively being abandoned as demolition work progresses.

The project to upgrade the inlet works at Rangiora WWTP is planned for construction next year and is the start of a \$26.5 million wastewater upgrade project for Rangiora over the next ten years. The work this year involves the construction of a new pump station, screen and grit removal facility. There is a new aeration basin planned for 2016/17 and also a new gravity trunk main through Rangiora over the next nine years. A new 450mm diameter main was constructed along part of South Belt to better service the West Rangiora area.

Four new aerators were installed at Kaiapoi WWTP and five new ones are planned for installation at Rangiora

WWTP next year, to increase the treatment capacity at the treatment plants to accommodate for the increased populations they are serving.

Woodend WWTP will also be upgraded next year with the design for a new aeration basin and settling pond almost doubling the capacity of the plant. The design will be completed this next year with construction in 2016/17.

The design for the Ohoka Village new wastewater scheme is being completed and is due for construction in the summer of 2015/16.

A contract to reline a number of the gravity sewer mains will be let next year to renew the pipes where they have deteriorated to unserviceable standards. This is as a direct result of the CCTV surveys carried out over the last few years identifying pipes in poor condition. This CCTV programme will continue in 2015/16.

The wet weather event in June 2014 highlighted a requirement for Council to investigate inflow and infiltration into the septic tanks effluent pumping systems, in particular in the Mandeville and Swannanoa area. This work identified a large number of issues on the private septic tanks connected to the Mandeville scheme and Council are looking into options for the best way forward for this scheme.

The effluent quality from the District's existing wastewater treatment plants has generally complied with the resource consent conditions with 98% of the consent conditions being graded as fully compliant in 2014/15. There was one significant non-compliance at Fernside WWTP due to excessive wet weather flows from the plant following the June 2014 event; work is ongoing to determine a solution to inflow and infiltration issues on this scheme. A non-compliance at the Oxford WWTP due to poor quality of effluent being

discharged, this is being addressed by the projects at the Oxford WWTP. There were also minor non-compliances at Rangiora WWTP, Woodend WWTP and the Ocean Outfall. The non-compliance at the Rangiora WWTP was due to low dissolved oxygen levels, which has been addressed by a variation to this consent and proposed new aerators. The non-compliance at the Ocean Outfall was for high levels of Enterococci for which further analysis is being undertaken. The non-compliance at the Woodend WWTP was due to a high seepage rate from ponds following high rainfall which was graded as no action required.

The Council's 2013 Customer Satisfaction survey showed that 99% of respondents, who expressed an opinion, were satisfied with the standard of service they received from the Council sewer scheme. This is the same satisfaction level from the previous survey in 2010.

SEWERAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
RETICULATION SYSTEMS				
Core utility services are provided in a timely, sustainable and affordable manner. There is a safe environment for all.	Providing reticulated sewerage systems of sufficient capacity to prevent uncontrolled discharge of effluent.	<i>Provide reticulation systems for existing urban areas and new developments, recognising that existing systems currently experience high stormwater inflow and infiltration resulting in overflows during heavy rainfall.</i>		
		Re-instate permanent wastewater reticulation systems to service all earthquake damaged areas, excluding the Red Zone, by June 2015.	Wastewater reticulation systems reinstated.	Reinstatement of earthquake damaged sewers is progressing well. There are a total of 28 sewer projects on the wastewater earthquake recovery programme. Of these 28 projects: <ul style="list-style-type: none"> <li>• 20 are complete.</li> <li>• 2 are currently under construction.</li> <li>• 2 are currently being designed.</li> <li>• 4 are dependent on the future of the red zone land.</li> </ul> The permanent wastewater repair works have been completed, with the exception of those dependant on the red zones (Kaiapoi East & Courtenay Drive), private landowner approval (Sneyd Street) and Kaiapoi West sewer works.
		Carry out Closed Circuit TV (CCTV) programmed inspections of trunk sewer mains to assess the condition and identify sources of stormwater infiltration annually.	Inspections completed.	A total of 6.5km of wastewater sewer was inspected in 2014/15 as part of the annual CCTV programme. This information has been fed into both the 2015/16 renewals programme and also work to address the identified inflow and infiltration issues.

## SEWERAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>EFFLUENT QUALITY</b>				
Core utility services are provided in a timely, sustainable and affordable manner.  There is a safe environment for all.	Providing reliable and efficient wastewater treatment plants to minimise the harm to the environment from the discharge of contaminants to ground or water.	<p><i>Continuing to operate the wastewater treatment plants in a way that minimises the impacts of wastewater discharges on the environment.</i></p> <p>100% compliance with resource consent conditions for wastewater discharges.</p>	Percentage of compliance with resource consent conditions.	<p>98% compliance.</p> <p>The Council currently holds 17 resource consents for wastewater activities, containing a total of 205 compliance conditions of which 200 are compliant. There were several changes to consents in 2014/15, including new consents for the desludging operations at Rangiora and Kaiapoi Waste Water Treatment Plant (WWTP) and variations to existing consents (Rangiora WWTP and Oxford WWTP).</p> <p>The five conditions of non-compliances were related to:</p> <ul style="list-style-type: none"> <li>• Eastern Districts Ocean Outfall - non compliance was given for high enterococci levels but was graded as no action required. Further investigation work is being undertaken by Environmental Science and Research (ESR) to determine the source of the high levels.</li> </ul> <ol style="list-style-type: none"> <li>1. Oxford WWTP - the upgrade recently completed at the Oxford WWTP will address this issues. Additionally the UV system is being upgraded.</li> <li>2. Woodend WWTP - high seepage rate from ponds following high rainfall which is graded as no action required.</li> </ol>

SEWERAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>EFFLUENT QUALITY (CONTINUED)</b>				
				4. Fernside WWTP - further work is required to determine a solution to the non-compliance at Fernside.
		Restore original capacity of the Kaiapoi wastewater treatment pond 2B through desludging by June 2015.	Desludging completed.	The desludging of Pond 2B at the Kaiapoi WWTP was completed in March 2015.
		Implement improvements to address wet weather hydraulic capacity at Oxford wastewater treatment plant by December 2014.	Improvements completed.	The holding pond at the Oxford WWTP was completed and is operational.



**FUNDING IMPACT STATEMENT**  
**for the year ended 30 June 2015 for Sewerage and**  
**Treatment and Disposal of Sewage**

	2014 Long Term Plan	2015 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	53	49	163
Targeted Rates	7,298	7,907	7,044
Subsidies and grants for operating purposes	-	-	-
Fees and charges	178	182	1,245
Internal charges and overheads recovered	1	3	91
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>7,530</b>	<b>8,141</b>	<b>8,543</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,379	3,328	5,573
Finance costs	1,577	1,706	472
Internal charges and overheads applied	672	673	704
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>5,628</b>	<b>5,707</b>	<b>6,749</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>1,902</b>	<b>2,434</b>	<b>1,794</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	3,125	3,045	2,192
Increase (decrease) in debt	1,199	(2,087)	1,272
Gross Proceeds from sale of assets	570	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>4,894</b>	<b>958</b>	<b>3,464</b>

**FUNDING IMPACT STATEMENT**  
**for the year ended 30 June 2015 for Sewerage and**  
**Treatment and Disposal of Sewage (cont'd)**

	2014 Long Term Plan	2015 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	5,551	1,962	1,987
- to improve the level of service	62	451	820
- to replace existing assets	704	372	340
Increase (decrease) in reserves	479	607	2,110
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>6,796</b>	<b>3,392</b>	<b>5,258</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(1,902)</b>	<b>(2,434)</b>	<b>(1,794)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Stormwater Drainage

## *Managing Stormwater, Minimising the Impact of Flood Hazards, Customer Satisfaction, Community Engagement*

### **Overview**

While there were no significant rainfall events in the 2014/15 financial year, the water table was high and the undercurrents continued to flow for the first half of the financial year. There was a significant amount of stormwater drainage work undertaken in response to the June 2014 flood event. This included both an increase in our drain maintenance work and also some capital work projects to upgrade the system in Mandeville, Rangiora, Kaiapoi and Fernside.

The works in Mandeville involved the increasing the capacity of existing drains in Clear View Lane, Mandalea Road, Bradleys Road and Whites Road. The Bradleys Road drain will be extended to Wards Road and into Sienna Place next financial year.

The Parnham Drain has been upgraded in Kaiapoi along with the Matawai Park and lower Middle Brook improvements in Rangiora. Additionally investigation and modelling work has been undertaken both in Rangiora and Kaiapoi.

In the Fernside area, works have been undertaken on the Dockey Creek.

A number of other stormwater projects were also completed this year, including construction of Buckleys Road stormwater pipe.

The Council has continued with the repair of earthquake damaged stormwater infrastructure in Kaiapoi with the completion of the Hilton Street / Black Street stormwater, Fuller Street stormwater, and Kairaki new outfall.

### **Managing Stormwater**

The Flood Team, formed as a result of the June 2014 floods, has identified a total of \$21.5m worth of flood mitigation works, of which \$4.2m was allocated in the 2014/15 financial year for immediate works. About half of this immediate work has been completed with the remaining immediate work to be completed next financial year.

Significant projects for the Parnham Drain and Feldwick Drain catchments in Kaiapoi, West Belt and

Lehmans Road area in Rangiora and the Dockey Creek area in Fernside, have been identified and included in the Long Term Plan.

Service requests for drain maintenance were generally responded to within 5 working days, although we were not able to accurately report the actual performance against this measure for the full 2014/15 year. We are now able to report accurate figures and currently 100% of service requests are responded to within 5 working days.

Resource consents for stormwater management areas and discharges have been fully compliant.

### **Minimising the Impact of Flood Hazards**

The 0.5% and 0.2% AEP storm event (200 and 500 year event) Localised Flood Hazard Maps have been updated based on revised modelling using new Lidar survey data and more advanced computer software. Additionally modelling of the 2% AEP (50) year event is underway to provide information that aligns with the requirements of the Building Code.

Information on the June flood event is being used to map the undercurrents and major overland flow paths.

### **Customer Satisfaction**

The Council has developed a customer satisfaction measure through its triennial survey, and in 2013 80% of those who expressed an opinion were satisfied with drainage services. This was an increase on the previous survey in 2010 (74% satisfaction).

### **Community Engagement**

The Council has continued its relationship with the local Ngāi Tūāhuriri Rūnanga over the 2014/15 year, through its regular monthly meetings with the Rūnanga. The drainage team have attended all meetings and given Rūnanga representatives an update on progress with current drainage works and upcoming future projects.

The Council's drainage team has met regularly with the Drainage and Water Race advisory groups throughout the year to discuss maintenance needs in each designated rural drainage or stock water supply areas. Additionally public meetings and a drop in session have been held in the worst flood affected areas of the district, following the June 2014 event.

STORMWATER DRAINAGE				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
MANAGING STORMWATER				
<p>There is a safe environment for all.</p> <p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>Businesses in the District are diverse, adaptable and growing.</p>	<p>Developing public drainage infrastructure to be effective and efficient in reducing risks of flooding to residential areas and business zones.</p>	<i>Manage and maintain stormwater systems that provide safety and protection from flooding throughout the District.</i>		
		100% of service requests responded to within five working days.	Service delivery standards achieved.	<p>A total of 187 service requests for drain cleaning were received this financial year, which is approximately 35% more than the previous year.</p> <p>48% (89 out of 187) of these requests were resolved within 5 working days. The percentage of service requests responded to within 5 working days is significantly higher than this figure; however, data was not available at the time to provide an accurate figure for the full 2014/15 year. Council can now report accurate figures and currently 100% of service requests are responded to within 5 working days.</p>
		<i>Provide and maintain stormwater attenuation and treatment prior to discharge into waterways and groundwater.</i>		
		100% compliance with discharge resource consents.	Compliance with resource consents achieved.	<p>No compliance monitoring reports have been received by Environment Canterbury during the 2014/15 financial year. Therefore there are no noted instances of non compliance.</p> <p>Environment Canterbury provide monitoring oversight of the discharge consents and their compliance reports are used to assess the performance of this measure.</p>
		Annual report on baseline water quality (suspended solids, nutrients, metals and hydrocarbons) in five selected waterways (North Brook, Middle Brook, South Brook, Taranaki Stream and Waikuku North Stream), throughout the District.	Annual report delivered.	<p>The water quality testing has been undertaken for North Brook, Middle Brook, South Brook, Taranaki Stream and the Waikuku North Stream. The result will be reported to the Utilities and Rounding Committee in October 2015.</p>

STORMWATER DRAINAGE				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
MINIMISING THE IMPACT OF FLOOD HAZARDS				
There is a safe environment for all.  Core utility services are provided in a timely, sustainable and affordable manner.	Developing information systems to enable up to date flood hazard information for stakeholders.	<i>Mitigate flood hazards through maintaining and updating undercurrent and flood hazard information (e.g. maps and registers).</i>  100% of potential flooding in urban areas identified from stormwater models.	Annual report on flood hazard and undercurrent information.	There were no significant storms in the 2014/15 financial year, however, the water table was high and the undercurrents continued to flow for the first half of the financial year.  A report on the June 2014 flood events was prepared and presented to the Utilities and Rooding Committee in October 2014. This included funding for further modelling work in Kaiapoi and Rangiora to understand interactions between the rural and urban areas.
CUSTOMER SATISFACTION				
Core utility services are provided in a timely, sustainable and affordable manner.	Managing and maintaining drainage services that balance protection from flood risk with affordability.	<i>Provide prompt response to drainage related enquiries.</i>  100% of drainage enquiries responded to within five working days.	Percentage of drainage enquiries responded to within five working days.	A total of 269 service requests were received this financial year, compared to 606 in the previous year which was high due to the June 2014 flood event.  49% (132 out of 269) of these requests were resolved within 5 working days. The percentage of service requests responded to within 5 working days is significantly higher than this figure; however, we do not have the data to provide an accurate figure for the full 2014/15 year. For the 2015/16 financial year we are now able to report accurate figures.

STORMWATER DRAINAGE				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
COMMUNITY ENGAGEMENT				
Public effect is given to the spirit of the Treaty of Waitangi.	Continue to build the relationship with Te Ngāi Tūāhuriri Rūnanga regarding freshwater management as part of the drainage activity.	<p><i>Maintain dialogue and consultation with Ngāi Tūāhuriri Rūnanga in accordance with the Memorandum of Understanding with Council</i></p> <p>100% representation by the Drainage team at the meetings.</p>	Drainage team represented at all scheduled Rūnanga meetings.	<p>The drainage team was represented at all meetings with Te Ngāi Tūāhuriri held this financial year.</p> <p>An update on progress with current drainage works and upcoming future projects was delivered at each meeting.</p>
There are wide ranging opportunities for people to contribute to the decision-making by local, regional and national organisations that affects our District.	Consulting with interested and affected groups on drainage related proposals.	<p><i>Engage with drainage and Water Race Advisory Groups at meetings.</i></p> <p>Three meetings for each group per year.</p>	Number of advisory group meetings held per year.	Three rounds of Advisory Group meetings were held this financial year.

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2015 for Stormwater Drainage

	2014 Long Term Plan	2015 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	127	177	161
Targeted Rates	2,920	3,361	3,234
Subsidies and grants for operating purposes	-	-	-
Fees and charges	21	21	102
Internal charges and overheads recovered	18	42	15
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>3,086</b>	<b>3,601</b>	<b>3,512</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,465	1,781	1,962
Finance costs	786	928	465
Internal charges and overheads applied	256	295	236
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>2,507</b>	<b>3,004</b>	<b>2,663</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>579</b>	<b>597</b>	<b>849</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	1,043	1,800	566
Increase (decrease) in debt	2,231	1,253	223
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>3,274</b>	<b>3,053</b>	<b>789</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	1,686	1,077	610
- to improve the level of service	1,440	1,034	3,911
- to replace existing assets	143	177	-
Increase (decrease) in reserves	584	1,362	(2,883)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>3,853</b>	<b>3,650</b>	<b>1,638</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(579)</b>	<b>(597)</b>	<b>(849)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Solid Waste

## Waste Collection, Disposal and Minimisation

### Overview

Funding continues at a level that enables schools to continue access to waste education and to continue the EnviroSchools and Sustainable Living programmes at previously funded levels. The Council still sells EMBokashi systems and home-composting units at-cost to Waimakariri District households. Initiatives include:

- A waste minimisation education programme is provided free to all schools and pre-schools within the Waimakariri District. 48 schools continued to participate in the programme, and 3 signed up to participate with the programme for the first time, in 2014/15. A total of 332 class sessions specific to waste minimisation, and a further 44 covering both waste minimisation and water conservation, were taken by the educator this year.
- EnviroSchools Canterbury programme is also available to all schools in the District, and requires a high level of commitment by a school to participate in. We have a total of 16 EnviroSchools in the

District: 3 early education centres, 11 primary schools, Rangiora New Life School (an Area School) and Rangiora High School. Clarkville achieved Bronze Award, Bright Horizons, Fernside and Loburn attained Silver Award, and North Loburn has received Green-Gold Award status.

The quantity of recycling received through the kerbside collection contract has increased 6% this year owing to the district's strong population growth and the Councils introduction of a recycling collection service into Ohoka, including portions of Mandeville and Swannanoa.

Southbrook Resource Recovery Park (RRP) is well embedded, and continues to be popular with residents for recycling and shopping. Recycling decreased by 11%, and other diversion is 22.5% under 14/15 figures, owing to the extended recycling collection service in rural Ohoka, Mandeville and Swannanoa, the loss of outlets for e-waste & plasterboard, and a drop in green waste and hardfill quantities.

The health and safety improvements in Southbrook's recycling area has resulted a reduction of potential

conflicts between customers and operational vehicles, and greater site efficiencies.

The Council consulted with the community on multiple bin collection services, however despite an initial feedback process indicating that a majority of residents would prefer bins to bag collections, the majority of submissions to the Long Term Plan were in opposition to a 3-bin collection service and the Council resolved that the status quo of rubbish bag and recycling wheelie bins would continue while further investigations are undertaken into making such a service more user pays.

The Canterbury Waste Joint Committee provided funding toward a number of projects this year which are particularly relevant to this District, including:

- Designing out construction & demolition waste
- Non Natural Rural Waste diversion & disposal options
- Food Waste Audit in rubbish containers (in support of a national Love Food Hate Waste campaign).



The 2012 Waste Management & Minimisation Plan provides for Council to undertake a range of investigations into services or facilities, to determine how more materials could be diverted from landfill.

Increases in population equate to increases in waste to landfill if no additional diversion methodologies are put in place, and allowance is needed at design level for new developments or when Council changes existing road configurations, to cater for current and changing levels of service for kerbside collections.

Climate Change regulations have implications on landfill disposal with increased charges, such as potentially higher charges for specific materials such as organic waste, and construction and demolition waste (particularly timber).

The measured quantity of total waste has decreased this year: total annual waste quantities are down by 5.45%, reversing the 13/14 year's increase of 13.6%.

Landfilled waste has decreased by almost 4% this year, meaning per-capita landfilled waste has declined again and at 296.6kg per head of population per year is around the levels seen in 2011/12 and 2012/13.

The decrease in total waste per capita can be attributed to the steadying off of building and development work that has been undertaken this year. There is less green waste coming into the sites owing to a slower growing season and the after-math of the loss of many trees from the 2012/13 high wind event.

The quantity of recycled and diverted waste has decreased by 8% from the high in 2013/14. Diverted waste still only accounts for 1/3 of the waste stream so this decrease has a lesser impact than landfilled waste.

Table 1 shows the trending of total quantities of rubbish, recyclables and divertible materials that are handled by the Council. Table 2 shows the changes to per-capita quantities of rubbish, recyclables and other divertible materials handled by the Council.

The District's growth as a result of increased subdivision and building works has outstripped loss of properties from Red Zone settlements. There has been a considerable increase in the number of

**Total Waste (tonnes/annum)**

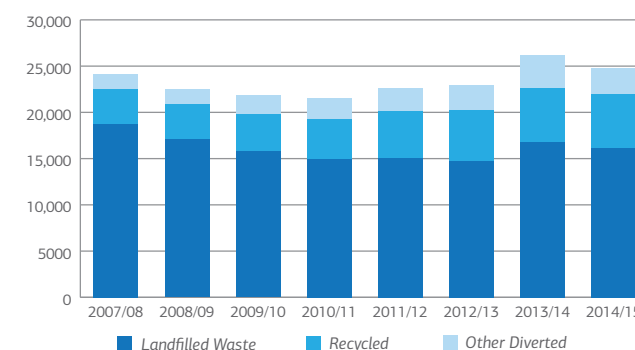


Table 1: Total waste quantities through Council facilities

**Total Waste (kg/capita/annum)**

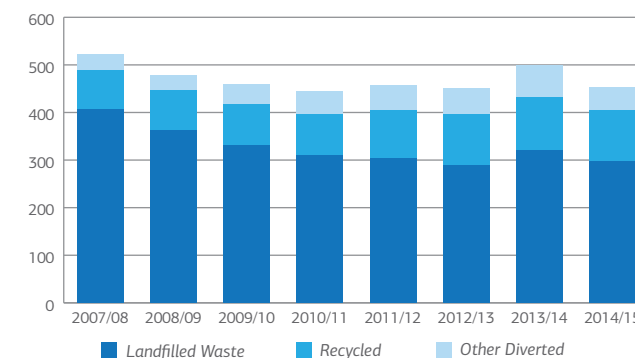


Table 2: Per Capita waste quantities through Council facilities

bins in circulation, but kerbside recycling services and quantities will continue to be affected until the changes in population become more settled.

There are no approved facilities for storage and sorting of earthquake-related building demolition waste in the District, and house demolition waste has not presented too many challenges in 14/15 apart from a few isolated instances of inappropriate dumping. This waste still needs to be managed in order to reduce the impacts that the repair and rebuild of affected buildings could have on the amount of waste sent to landfill.

The Council has been working with several other Councils and organisations in order to provide information to householders about how to manage repairs of buildings that may contain asbestos, particularly those who elect to undertake their own repair work instead of engaging a building contractor to do the work. This work has expanded to provide information to property owners about how to manage repairs and ground remediation of contaminated land.

Use of the Council's cleanfill site reduced somewhat during the 14/15 year as work to dispose of concrete rubble generated from driveways and footpaths that

sustained earthquake damage and clean fill arising from new developments being undertaken around the District has decreased.

Concerns have been raised at a regional level about the lack of appropriate, local disposal sites for contaminated materials and soils. Currently the only local disposal site is Kate Valley Landfill: sending large amounts of low-level contaminated soils to this site is expensive and takes up valuable airspace.

Work is being undertaken to determine what practical options exist for the disposal of a range of contaminated soils and materials as this will be an ongoing issue in the rebuild.

SOLID WASTE				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
WASTE COLLECTION				
Core utility services are provided in a timely, sustainable and affordable manner.  Businesses in the District are diverse, adaptable and growing.	Developing an effective and efficient service for businesses and households to dispose of waste.  Supporting businesses to safely and conveniently dispose of waste.	<b>Providing waste disposal, materials diversion and recycling services at:</b>		
		Oxford transfer station for two days per week.	Number of scheduled days Oxford Transfer Station was not open.	There was one unplanned closure when the Oxford Transfer Station was closed on the afternoon of 19 June 2015 owing to a snow event affecting road access and causing loss of power in the Oxford area.
		Southbrook Resource Recovery Park for seven days per week.	Number of scheduled days Southbrook Resource Recovery Park was not open.	Nil. There were no adverse events which caused any site closures.
		Cleanfill disposal services at Sutherlands Pit cleanfill site for six days per week.	Number of scheduled days Sutherlands Pit was not open.	There were no scheduled days where Sutherlands Pit was not open.
		<b>Providing a weekly kerbside refuse bag and a fortnightly recycling wheelie bin collection service to all properties rated for kerbside refuse and recycling collection.</b>		
		Providing a weekly kerbside refuse bag and a fortnightly recycling wheelie bin collection service.	All kerbside collections provided as scheduled.	Kerbside collections substantially provided as scheduled.  New drivers on the recycling route, and an extra truck used for Pegasus refuse collections on one collection day, changed the timing of some areas since start of Dec '14. The recycling drivers have not cleared 55 locations on separate occasions, and the refuse driver has not removed bags from 7 streets, during the year. Waste Management returned within 5 working days at the latest to complete collections in these areas.

## SOLID WASTE

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>WASTE COLLECTION (CONTINUED)</b>				
				Any remaining reported 'missed' collections were owing to late bags or bins (placed after 7am) as shown in the truck GPS tracking system or were non-compliant bins or bags as reported by Waste Management.
<b>WASTE DISPOSAL</b>				
There is a safe environment for all.	By utilising the regional landfill facility, minimising the risks of waste being inappropriately or dangerously disposed of.	<b><i>Transporting residual waste to the regional landfill at Kate Valley in the Hurunui District.</i></b>  No significant incidences of non-compliant materials in the waste sent to the regional landfill facility.		
			Number of significant incidences of non-compliant materials.	Nil. There were no significant non-compliances issued to date.
The land is healthy. There is sufficient clean water to meet the needs of communities and ecosystems.	Managing adverse environmental effects on land and water through best practice management at the regional landfill and District disposal and waste transfer sites.	<b><i>Managing five closed landfill sites at Rangiora, Kaiapoi, Oxford, Mandeville and Cust, in accordance with consent conditions.</i></b>  100% compliance with consent conditions for the closed landfills.		
			Percentage of compliance with consent conditions.	100% achieved. No significant non-compliances this year.

SOLID WASTE				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
WASTE DISPOSAL (CONTINUED)				
		<i>Operating a cleanfill disposal site, resource recovery park and transfer station in accordance with consent conditions.</i>		
		100% compliance with consent conditions for the three sites.	Percentage of compliance with consent conditions.	100% achieved. No significant non-compliances issued.
WASTE MINIMISATION				
The land is healthy. There is sufficient clean water to meet the needs of communities and ecosystems.	Changing household and business waste disposal practices to minimise waste generation.	<i>Providing waste minimisation information and education programmes to businesses, households and schools to encourage the reduction in quantity of waste sent to landfill.</i>  Reducing annual per capita quantity of waste to landfill to a lower level than the 405kg per capita disposed of in the base year of 2007/2008 and subsequent years.	Annual kg per capita.	296.6kg/capita (pop base of 54,400 to 30 June 2014 updated Stats NZ estimate) c.f. 406.8kg/capita (07/08 pop base 46,100). Decrease of 27.08% since 07/08.  There is a decrease of 7.7% from 13/14 figures, even though there is a significant increase in population as estimated by Statistics NZ, and possibly reduced building activity resulting in lower total landfill quantities.

## SOLID WASTE

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>WASTE MINIMISATION (CONTINUED)</b>				
		Increasing annual per capita quantity of materials diverted to a greater level than the 116.1 kg per capita diverted in the base year of 2007/2008 and subsequent years.	Annual kg per capita.	<p>157.4kg/capita (pop base of 54,400 to 30 June 2014 updated Stats NZ estimate) c.f. 116.1kg/capita (07/08 pop base 46,100). This represents an increase of 35.6% since 2007/08.</p> <p>However, there is a decrease of 11.7% from the 2013/14 figures, primarily around lower green waste, construction and demolition, and electronic wastes, 'flattening' of recycling volumes, and loss of recycling outlet for some materials (chiefly plasterboard &amp; e-scrap).</p> <p>Note that the wind storms in late 2013 caused a significant rise in green waste &amp; therefore diverted material volumes in 2013/14.</p>

## FUNDING IMPACT STATEMENT for the year ended 30 June 2015 for Solid Waste

	2014 Long Term Plan	2015 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	527	559	479
Targeted Rates	953	987	1,021
Subsidies and grants for operating purposes	-	-	-
Fees and charges	4,042	4,328	4,525
Internal charges and overheads recovered	5	5	21
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>5,527</b>	<b>5,879</b>	<b>6,046</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	4,995	5,313	5,377
Finance costs	14	14	61
Internal charges and overheads applied	390	408	418
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>5,399</b>	<b>5,735</b>	<b>5,856</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>128</b>	<b>144</b>	<b>190</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(7)	(7)	(28)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>(7)</b>	<b>(7)</b>	<b>(28)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	20	-
- to improve the level of service	-	-	12
- to replace existing assets	3	13	71
Increase (decrease) in reserves	118	104	80
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>121</b>	<b>137</b>	<b>163</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(128)</b>	<b>(144)</b>	<b>(190)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>





# Community Services

## **RECREATION**

- Rangiora Airfield
- Council Owned Community Buildings
- Parks and Reserves
- Aquatic Facilities

## **LIBRARIES AND MUSEUMS**

- Library Services

## **COMMUNITY PROTECTION**

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

## **COMMUNITY DEVELOPMENT**

- Strengthening Communities
- Community Information
- Community Housing

# Recreation

## *Rangiora Airfield, Council Owned Community Buildings, Parks and Reserves and Aquatic Facilities*

### **Overview** **Recreation**

The 2014/15 financial year had a strong focus on the delivery of a number of projects that had been in planning. These projects were both earthquake recovery focussed and growth related.

In relation to earthquake recovery the Rangiora Town Hall, Oxford Town Hall, and Ruataniwha Kaiapoi Civic Centre and Library have been completed and are now open for public use. Trousselot Park in Kaiapoi has also been completed. This destination park now includes a playground, half basketball court, plaza space and skate park. The Eyreton Memorial Arch was also reconstructed utilising funding provided through a lotteries grant.

Growth related projects included assets that have been built to ensure levels of service are maintained. Those completed this year include the development of neighbourhood parks in Arlington Park, Oxford Estates and Beach Grove. Staff continue to work with developers on the planning of a number of

other neighbourhood parks including the Pegasus Lake Playground and the Koura Reserve Playground (Highgate Subdivision).

Town centre enhancement projects were completed in both Kaiapoi and Rangiora. In Kaiapoi, McAllister Square has been integrated into a shared pedestrian/vehicle space and paved open space area. The Kippenberger War Memorial Reserve was completely redeveloped and enhanced as part of the Red Lion Corner intersection realignment.

The Council undertook a number of biodiversity enhancement projects over several reserves including Silverstream Reserve, Whites Road Reserve and Hegan Reserve. More than 3000 native plants were planted using the help of local school children.

Council completed the development of two in a series of nine composite reserve management plans. These were the Sports and Recreation Reserves Management Plan and the Neighbourhood Reserves Management Plan. Work has started on the development of the

third plan which is the Recreation and Ecological Linkages Reserve Management Plan. As well as reserve management plans a number of concept plans (development plans) have been worked on this year. The Pearson Park Concept Plan has been completed and significant work has been done on the development of a master plan for Gladstone Park.

The Council continues to assist in the development of a number of sports facilities that support local clubs. The Kendall Park artificial turf was completed which provides an all-weather surface for football and rugby. The artificial turf is also fully lit which has significantly increased playable hours. The Rangiora Table Bowls facility at Millton Memorial Park has been completed and is now open for use. The Rangiora Croquet Club lawns, also at Millton Memorial Park, have been built however they are not yet ready to play on. The Northern Bulldogs Rugby League Club temporary changing rooms have been upgraded to increase showering capacity. The Oxford Pony Club have been relocated to Carleton Domain and new temporary

toilets have been installed at Maria Andrews for the Waimakariri United Football Club.

Other Green Space projects that have been completed this year include:

- Sealing of the Southbrook Park entrance road
- Sealing of the Ashley River Mouth car park
- Completion of the first stage of the development of Hegan Reserve
- Rebuilt shelter and refurbished tennis courts at Warren Reserve
- Refurbished toilet blocks at Victoria Park and Oxford
- Heating upgrades to various community halls
- Woodend Recreation Ground car park drainage

Other key projects where planning is currently underway include:

- Marine Precinct development Kaiapoi
- Rangiora Service Centre front lawn redevelopment (post removal of the temporary shops)
- Rangiora Skate Park extension

- Elephant Park playground redevelopment
- Pentecost Tennis Centre development
- Conway Lane (Rangiora) development
- Milton Memorial Dog Park (Rangiora) development
- Northern Pegasus Bay Bylaw review

#### **Aquatic Facilities**

The Waimakariri District Council Aquatic Facilities include the Dudley Park Aquatic Centre, Kaiapoi Aquatic Centre and the Oxford Community Aquatic Centre. Both the Dudley Park and Kaiapoi Aquatic Centres normally operate all year round, with the Oxford Community Aquatic Centre operating from around November to March each year. In total these facilities received just over 308,400 paying attendances during the 2014/15 financial year.

In addition to this, the Waimakariri District Council operates the Waikuku Beach Paddling Pool from Labour Weekend to Easter Weekend each year.

The Kaiapoi Aquatic Centre programmes and activities have continued to grow over the 2014/15 year. In particular, the WaiSwim school and after school swimming programmes have continued to show strong

growth in participation. Overall, since the reopening of the Kaiapoi Aquatic Centre in 2013 after earthquake repairs, attendances have grown from just over 81,400 during the 2013/14 year, to more than 91,500 in the 2014/15 year.

The 2014/15 Oxford Community Aquatic Centre season received very good levels of attendance this year as a result of the warmer than normal summer season. Prior to the beginning of the season a new heating and filtration plant was installed to address the ongoing water temperature issues from previous seasons. The new plant performed as planned providing much better, and more consistent water temperatures throughout the season.

Dudley Park Aquatic Centre is still performing well with a high level of attendance across all programmes and activities. In September 2014 the Dudley Park Aquatic Centre underwent a four week programmed maintenance closure. Such maintenance closures occur every three years to ensure the long term well-being of pool plant and equipment. The closure achieved all maintenance objectives within the set timeframes.

## RECREATION

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>RANGIORA AIRFIELD</b>				
Public spaces and facilities are plentiful, accessible and high quality. Businesses in the District are diverse, adaptable and growing.	Maintaining and developing Rangiora airfield enabling additional recreation as well as business opportunities.	Maintaining and developing Rangiora Airfield to provide greater opportunities for recreation and general aviation.	100% compliance with general aviation requirements.	100% compliance achieved.
<b>COUNCIL OWNED COMMUNITY BUILDINGS</b>				
Public spaces and facilities are plentiful, accessible and high quality.	Providing buildings and halls as community focal points and meeting places for events, gatherings and recreational activities.	Provision of facilities to cater for meetings and events of civic importance, as operating bases for social service groups and places for people to meet for recreation, sporting and other social purposes.	The number of community buildings open for public use as per the following categories: 1. District wide venues (5) 2. Community meeting facilities (12) 3. Sports pavilions (7)	All 5 District Venues are now open with the Rangiora and Oxford Town Halls reopened after earthquake strengthening and upgrade work having been completed.  12 Community Meeting facilities are open for public use. The 13th community meeting facility was the Kaiapoi portacom meeting room which was removed.  7 sports pavilions out of 7 are open for public use.

RECREATION				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
PARKS AND RESERVES				
Public spaces and facilities are plentiful, accessible and high quality.  There are areas of significant indigenous vegetation and habitats for indigenous fauna.  The distinctive character of our towns, villages and rural areas is maintained.  The community's needs for health and social services are met.	Providing reserves and sports grounds enables many recreational opportunities for communities as well as protecting and enhancing areas of indigenous vegetation.	No less than 8 hectares per 1000 residents of open space will be provided across the District for recreation purposes.	100% provision of 8 hectares of park land per 1000 residents.	Achieved. Current provision is 14 hectares per 1000 residents.
		Reserves with a neighbourhood function will be provided in the five main towns (Kaiapoi, Rangiora, Oxford, Woodend and Pegasus) within 500 metres or 10 minutes walking distance of Residential 1 and 2 households.		
		90% provision of reserves within 500 metres or 10 minutes walking distance of residential 1 and 2 households.	Percentage of reserves provided for Residential 1 and 2 households.	All new residential 1 and 2 subdivisions are being assessed at planning stage to ensure green space is provided within ten minutes walk or 500m.
		Areas of significant indigenous vegetation and habitats for indigenous fauna will be maintained in accordance with the Reserve Management Plans.		
		112 hectares currently maintained.	Number of hectares maintained.	Council currently maintains 109.6 ha of natural parks that have been developed.  The first stage of the development of Hegan Reserve Rangiora, has now been completed. The reserve will be open to the public in the next couple of months with the stage two development now underway. Once this is complete then there will be 111 hectares of maintained natural parks.  Council is currently working with Ecan on a plan to enhance the stream sides with riparian planting within the Taranaki Reserve Waikuku.

## RECREATION

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>PARKS AND RESERVES (CONTINUED)</b>				
		<i>Parks, reserves and public conveniences will be maintained to standards specified in the Parks and Recreation Activity Management Plan.</i>		
		100% of playgrounds comply with NZ Standard 5828.	Compliance achieved.	<p>Monthly audits of playground equipment continues. The playground safety surfacing upgrade programme continues to bring surfaces up to standard. Safety surface replacements continue with Good Street playground, Rangiora, now completed.</p> <p>An audit of all internal moving parts on playgrounds was completed in the third quarter and all defects have now been rectified.</p> <p>All new playgrounds installed meet the current NZ Standard 5828.</p>
		95% compliance with agreed forward works programme in the tree maintenance contract.	Compliance achieved.	<p>Programmed works scheduled to finish in September 2015. This will mean each tree in the district has been maintained over the last three years.</p> <p>The Programme will be modified before the new programme starts in October 2015.</p>
		95% compliance per annum with maintenance standards specified in the Park and Services maintenance contract.	Compliance achieved.	The average monthly compliance percentage rate to June 2015 is 97.36% for the Parks and Services Maintenance Contract.

RECREATION				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
AQUATIC FACILITIES				
<p>The community's needs for health and social services are met.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>People are friendly and caring, creating a strong sense of community in our district.</p>	<p>Providing public swimming facilities:</p> <ul style="list-style-type: none"> <li>Improves public safety by encouraging widespread involvement in learn to swim programmes</li> <li>Assists public health by enabling injury rehabilitation access and mobility enhancement</li> <li>Enables recreation and social cohesiveness by providing a safe environment for recreational swimming, competition and fitness training.</li> </ul>	<p><b>Water quality</b></p> <p>Conforming to the NZ Standard 5826:2010 for regular site and microbiological water testing.</p>	<p>100% compliance with internal water testing and external microbiological water quality standards.</p>	<p>Water testing achieved 100% compliance with New Zealand Standard 5826:2010 at the Dudley Park Aquatic Centre and the Kaiapoi Aquatic Centre, and the Oxford Community Pool while it was operational during the summer months.</p>
		<p><b>PoolSafe Accreditation</b></p> <p>The Dudley Park Aquatic Centre, Kaiapoi Aquatic Centre, and Oxford Community Aquatic Centre all maintain New Zealand Recreation Association Pool Safe Accreditation.</p>	<p>Achievement of annual Pool Safe Accreditation.</p>	<p>All three sites (Dudley, Kaiapoi and Oxford Aquatic Centres) achieved PoolSafe Accreditation in February 2015 by the New Zealand Recreation Association.</p> <p>All three facilities were successfully re-accredited through until February 2016.</p>
		<p><b>Customer Satisfaction</b>  <i>Through regular surveying of programme participants and recreational swimmers the Aquatic Facilities can track and trend customer feedback and make operational improvements to improve customer satisfaction.</i></p>		
		<p>90% of quarterly surveyed Learn to Swim participants are satisfied with the WaiSwim programme.</p>	<p>Percentage of customers satisfied with the WaiSwim programme.</p>	<p>The WaiSwim 'Learn to Swim' programmes at Dudley and Kaiapoi Aquatic centres were surveyed each term during the 2014-15 financial year.</p> <p>In total, 766 responses were obtained during the 2014/15 year, with 740 responding that they were satisfied with the programmes. This is a satisfaction rate of 96.6%.</p>

## RECREATION

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>AQUATIC FACILITIES (CONTINUED)</b>				
		90% of customers surveyed in the Aquatic Facilities six monthly general customer survey are satisfied with the facilities and services offered.	Percentage of customers satisfied with the facilities and services offered.	Two aquatic facilities 'General Customer Surveys' were completed in October 2014 and May 2015. Surveys were completed at both Kaiapoi and Dudley Park Aquatic centres. These surveys illustrated that when questioned about their overall satisfaction, 293 people said they were satisfied with their overall experience at the facility, out of 296 responses resulting in a 99% satisfaction rate.
		<b>Aquatic Facilities Attendance</b> <b>354,000 attendances across all three facilities through leisure swimming and programmes.</b>		
		1. Casual Attendance – (Casual Adult, Child, and Senior/Community Card holder visits. It also includes Parent & Preschooler, and Family attendances (160,000 attendances)) 2. Prepaid Attendance – (Attendances from all Concession Card and Membership holders (40,000 attendances)) 3. Programme Attendance – (Includes Learn to Swim, Aquarobics and Schools programmes 154,000 attendances)	Number of attendances across all three facilities.	The Aquatic Facilities recorded 308,418 paying attendances. The closure of the Dudley Park Aquatic Centre for four weeks during its programmed maintenance closure in September 2014, followed by a two week closure in June 2015 due to a skylight incident, had a negative impact on attendances. It has been estimated that the impact of that collective six weeks of closures reduced paying attendances by just over 26,000. If those closures did not occur, the Aquatic Facilities would have been likely to receive almost 335,000 visits, which is around 96% of the original target. Specifically the 308,418 attendances came from: Casual Attendances (115,617), Prepaid Attendances (45,616), and Programme Attendances (147,185)



## FUNDING IMPACT STATEMENT for the year ended 30 June 2015 for Recreation

	2014 Long Term Plan	2015 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	743	769	972
Targeted Rates	9,185	10,168	10,214
Subsidies and grants for operating purposes	-	-	43
Fees and charges	1,879	1,948	1,795
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>11,806</b>	<b>12,886</b>	<b>13,024</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	8,018	8,420	8,922
Finance costs	1,183	1,556	450
Internal charges and overheads applied	957	1,033	882
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>10,158</b>	<b>11,009</b>	<b>10,253</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>1,648</b>	<b>1,876</b>	<b>2,771</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	8,631	6,742	2,236
Increase (decrease) in debt	4,356	(1,026)	5,177
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	38
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>12,987</b>	<b>5,716</b>	<b>2,274</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	4,359	3,382	6,798
- to improve the level of service	8,152	416	12,547
- to replace existing assets	870	837	1,332
Increase (decrease) in reserves	1,254	2,957	(15,633)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>14,635</b>	<b>7,592</b>	<b>5,045</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(1,648)</b>	<b>(1,876)</b>	<b>(2,771)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Libraries and Museums

## Library Services, Museums

### Overview

#### Libraries

**Ruataniwha Kaiapoi Civic Centre** – The Waimakariri District Council engaged Warren and Mahoney Architects in 2012 to design a new civic centre incorporating a library, service centre, museum, community meeting rooms and art space. The Ruataniwha Kaiapoi Civic Centre was opened on a beautiful summer morning on 17 January 2015. At the opening, Mayor David Ayers captured the essence of the connection between the name and the purpose of the facility when he said that: “As the original Ruataniwha was a place where people came together to fish, hunt and gather food, may this civic centre also be a place where people come together for productive purpose.” The Library is a key player in the new facility and has already become a popular place and a statement of civic pride.

The Children's area has become a popular destination for many and a full range of Children's programmes is now on offer in Kaiapoi. Adult customers are delighted

with the quality of the collection of 35,000 items. Users of the public computers and 24/7 free wifi have been quick to avail themselves of the full range of internet services. The Library is open seven days a week, with a late night to 7pm on Thursdays, providing plenty of opportunities for people to enjoy the new spaces.

The Ruataniwha Kaiapoi Civic Centre, designed by Warren and Mahoney, won a Public Architecture Award in May 2015 as a “distinctive and inviting civic building” and a Resene Colour Award for “the sophisticated application of colour” to the interior.

View the Ruataniwha Kaiapoi Civic Centre walk-through via YouTube.

**Heritage Award** – The Rangiora Library's Chamber Gallery, built in 1906 as the Rangiora Council Chambers, received a ‘highly commended’ at the Vero Canterbury Heritage Awards ceremony in October 2014 in recognition of this faithful post-earthquake restoration project.

**New technologies** – New technologies at the Waimakariri Libraries in 2014/2015 include the completion of the rollout of RFID, digital signage, upgrades to the Aotearoa Peoples Network PCs for public use, implementation of the GoGo PC booking system, increases in wifi coverage, CCTV security systems, and the implementation of touchscreen OPACs displaying the Library's catalogue and website for information searching and access to eResources.

**Library programmes and activities** – In addition to the many in-house programmes on offer, the Waimakariri Libraries have partnered with a number of local agencies to support new community wellbeing initiatives such as the All-Right, Rangiora Smiles and Christchurch Stands Tall campaigns in 2014/2015.

**Customer satisfaction** – Public opinion was canvassed through the Libraries' Annual Customer Satisfaction Survey which was conducted in July 2014. The survey results showed a high level of satisfaction with Library Services. Results indicated that 96.2% of customers

were 'Satisfied' or 'Very Satisfied' with the services of the Libraries.

### **Museums**

Jointly with Christchurch City, Selwyn District and Hurunui District Councils, the Waimakariri District Council provides funding towards the operating costs of the Canterbury Museum which are levied under the Canterbury Museum Trust Board Act 1993.

The Council continues to support our local museums and has included sums to assist in the operations of the buildings within the Long Term Plan.

The Kaiapoi District Historical Society will open the Kaiapoi Museum at the Ruataniwha Kaiapoi Civic Centre in September 2015.

LIBRARIES AND MUSEUMS				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
LIBRARY SERVICES				
<p>People have wide ranging opportunities for learning and being informed.</p> <p>The community's cultures, arts and heritage are conserved and celebrated.</p> <p>Businesses in the District are diverse, adaptable and growing.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p>	<p>Connecting people with information, encouraging social interaction, empowering individuals and promoting recreational reading.</p> <p>Preserving our past and present cultural heritage and encouraging cultural diversity.</p> <p>Contributing to prosperity and desirability of the District as a place to live and work.</p> <p>Building a sound collection that caters for diverse needs.</p>	<b>Delivery Points</b> <i>Providing lending, information and reference services seven days per week at Kaiapoi and Rangiora, and six days per week at Oxford:</i>		
		24,000 or more visitors per month to the Trevor Inch Memorial in Rangiora (visitor numbers are not available for Oxford or the temporary library in Kaiapoi.)	Number of visitors per month to the Trevor Inch Memorial Library in Rangiora.	On average, 22,230 people visited the Trevor Inch Memorial Library in Rangiora per month. (In addition, 19,500 people visited the new Kaiapoi Library per month since opening in January 2015).
		55% (downscaled from 70% in 2013/2014) or more of the District's population are registered library members (as per the national average).	Percentage of District population that are library members.	55% (29,955) of the District's population of 54,400 are registered members of the Waimakariri libraries.
		<b>Online Services</b> <i>Providing, via the internet, access to quality online information including databases, library catalogue, local history and community resources, and supporting the community to use this technology:</i>		
		At least 3,000 visits per month to the Libraries website. <a href="http://libraries.waimakariri.govt.nz">Http://libraries.waimakariri.govt.nz</a>	Number of visitors per month to the libraries website.	On average, there have been 5,279 visits per month to the Libraries website in 2014/2015: <a href="http://libraries.waimakariri.govt.nz">http://libraries.waimakariri.govt.nz</a>

LIBRARIES AND MUSEUMS				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
LIBRARY SERVICES (CONTINUED)				
		<b>Collection Services</b> <i>Providing a collection that meets the diverse needs of the community:</i>		
		The number of items (per capita) held in stock will increase to 2.8 by 2015 from 2.61 as at baseline year of 2008.	Number of items (per capita) held in stock.	The Libraries hold 2.41 items per capita. (Currently there are 131,026 items in the collection and this is measured against a District population of 54,400.) Note the priority has moved to providing a better quality collection of newer material.
		<b>Customer Service</b> <i>Providing quality reference service, educational opportunities and customer interactions:</i>		
		90% or more of library users are satisfied with library services as measured through the annual library customer satisfaction survey.	Percentage of library users that are satisfied with library services.	96.2% of library users are satisfied with library services as measured through the annual library customer satisfaction survey.  552 out of 574 respondents considered themselves satisfied (31.7%) or very satisfied (64.5%).

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2015 for Libraries and Museums

	2014 Long Term Plan	2015 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	2,250	2,855	2,480
Targeted Rates	489	554	515
Subsidies and grants for operating purposes	-	-	-
Fees and charges	166	173	132
Internal charges and overheads recovered	21	8	25
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>2,926</b>	<b>3,590</b>	<b>3,152</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,545	3,029	2,976
Finance costs	9	1	4
Internal charges and overheads applied	229	278	133
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>2,783</b>	<b>3,308</b>	<b>3,113</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>143</b>	<b>282</b>	<b>39</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	3,500	-	322
Development and financial contributions	881	693	-
Increase (decrease) in debt	(6)	393	348
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>4,375</b>	<b>1,086</b>	<b>670</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	1,050	-	585
- to replace existing assets	9,916	331	12,334
Increase (decrease) in reserves	(6,448)	1,037	(12,209)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>4,518</b>	<b>1,368</b>	<b>709</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(143)</b>	<b>(282)</b>	<b>(39)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Community Protection

## Overview

### Civil Defence Emergency Management (CDEM)

The Council continues to enhance its Civil Defence Emergency Management (CDEM) capability and capacity. We continue to focus on resilience-building as a central theme which is consistent with the National CDEM Strategy.

Over the past year the following key CDEM activities that aim to enhance individual, organisational and community resilience have been undertaken:

- Annual programs of education to school and community groups to raise awareness of our major risks and what people can do to mitigate the impacts on them and their property.
- Enhanced our website and social media tools as a means of passive education, awareness and communication to our response teams and the general public. We continue to increase our use of social media as one of our key methods of communication with the community.
- Annual strengthening of our ties with a range of partner and support agencies, and community groups who all have roles in supporting the community through disasters.

- A major tsunami evacuation exercise that saw simultaneous evacuation of Waikuku Beach, Woodend Beach and Pines-Kairaki Beach residents by night.
- Completed four major capital expenditure projects:
  - Installation of the public warning siren system in our coastal communities.
  - Wiring of Civil Defence Centres (formerly called welfare centres) to be able to receive generators if required during an emergency where electricity supply is affected.
  - Wiring of three fuel stations at Oxford, Rangiora and Kaiapoi to be able to receive generators if required during an emergency where electricity supply is affected.
  - Installation of a VHF radio repeater in the Lees Valley.
- A fifth capital expenditure project to erect a new multi open-bay rescue shed is still in progress and due for completion by Christmas 2015.

There have been no significant deviations from the Council's Long Term Plan.

## Environmental Health

The Environmental Health Team has completed audit training in preparation for the introduction of new legislation expected in 2015. The Food Act 2014 was passed but does not come into force until 1 March 2016. After this time food businesses will transition in groups into the new rules over a staggered three year period. So far thirty seven premises have migrated to this system in the Waimakariri District.

The post-earthquake effects have continued to disrupt business premises. However over the last twelve months we have seen major rebuilding of the CBD areas of our district which has given confidence to our retailers.

No applications were received to increase the number of class 4 gambling machines within the District.

The Sale and Supply of Alcohol Act 2012 was passed in December 2012 which gave the Council the ability to develop our Local Alcohol Policy. The Local Alcohol Policy was adopted by Council 3 February 2015 and the Council resolved that the policy would come into force on 16 February 2015. The elements of the policy referring to maximum trading hours came into force three months (16 May 2015) from the date the policy



came into force. All other elements of the policy came into force on 16 February 2015.

The Sale and Supply of Alcohol Act also directed that Councils establish a District Licensing Committee consisting of one Chairman and three Committee members to deal with licensing matters for this District. This Committee has been very effective in its decision making and the District Licensing Committee is working well.

The Environmental Health Team and the NZ Police carried out two controlled purchase operations this year. A total of 62 premises were visited and found that no sales to underage persons took place. This excellent result perhaps reflects the good systems that District retailers have in place to prevent direct sales to young people. In addition two alcohol monitoring programs had been carried out in conjunction with our collaborative partners; NZ Police, and CDBH, ninety six premises have been visited with no enforcement action required.

The team also responded to minor hazardous spills to ensure public safety and prevent pollution. Members of the team also responded to some dog noise, nuisance and litter complaints.

### **Animal Control Services**

The Animal Control Unit is currently staffed by three full-time Animal Control Officers. There are 11,568 registered dogs in the District and 7,368 owners. Funding for the Unit remains sourced completely from registration fees.

The Unit has a significant role to play in promoting responsible dog ownership and minimising dog related nuisance. This includes educating owners and the public about dog control, talking to schools, providing a ranger service and promoting dog registration. Impounding animals and imposing fines are also tactics that are employed when necessary.

While no prosecutions were lodged during this period, the Unit issued 69 infringement notices to encourage owners to exercise more control over their animals thereby reducing nuisance to the public.

### **Earthquake response**

The Environmental Services Team continued to be part of the response to the earthquakes. Building safety continues to be a major work thrust as the implementation of the Council's Earthquake Prone Building Policy is brought forward to address risk to public safety in a timely manner.

Through this programme some buildings have been declared as dangerous and have either been closed and fenced off or remedial work has been undertaken to remove the danger.

The Council's Earthquake Prone Buildings Policy requires owners to have a detailed engineering assessment completed for each building within two years, currently there is legislation going before Parliament amending the Building Act and this will have a direct impact on the Council's Earthquake Prone Building Policy.

One team member is dedicated full time to this programme and has been seconded to this role for a further two years.

### **Building Control**

Over the 2014-2015 financial year the building unit issued 1,736 consents, 25% fewer than the previous year. New dwellings over the year totalled 759 compared to 1045 for the same period the prior year. For the purposes of comparison the ten year average for new dwellings is around 600.

Over the financial year 98% of all consents were issued within 20 days. The average time to process and issue a building consent over the year was 10 working days, the same as the 2013-2014 financial year.

Over the financial year the building unit completed 13,904 inspections compared to 17,584 for the same period last year. For the sake of comparison the ten year average is 10,623 inspections per annum. The failure rate of inspections over the 2014-2015 year was 13% which is three percentage points higher than last year. The time frame between booking and carrying out site inspections continues to sit around 24-48 hours in most areas.

1,953 Code Compliance Certificates were issued between 1 July 2014 and 30 June 2015, a 10% decline from last year. The average processing time was nine working days, up two days from the prior year. 95% of CCC's were granted within a statutory requirement of 20 working days.

The transition to Technology One required the investment of approximately 2 FTE over the year which has been a direct cost to this business unit. The time not available for processing has been met by the use of agents or internal staff working overtime.

The booking system was replaced with an industry proven inspection booking system called Goget which has been integrated into Technology one. At the time of writing the building unit is transitioning to mobile electronic site inspections and introducing a product called Go-build which allows builders to book inspections from their mobile phones using SMS service.

### Accreditation

IANZ completed a review of the procedures and policies of the Building Consent Authority late in July 2015.

IANZ lead assessor stated in his executive summary this routine reassessment of the Waimakariri District Council (WDC) BCA identified that compliance with the accreditation regulations continued to be demonstrated.

Highlights of the systems observed were the well written and well maintained documented management systems, together with internal audit processes which were to a high standard, with clear records maintained.

Staff were seen to be knowledgeable and had a good understanding of the systems in place. System implementation was generally to a high standard as evidenced by the records seen.

Staff were also seen to have a positive attitude towards continuous improvement.

The BCA had actively reviewed and where appropriate, implemented recommendations from the previous IANZ assessment.

The next assessment is planned for July 2017.

### General observations

Consent numbers have fallen significantly over the financial year and new dwelling consents over the coming year are projected to fall by another ten percentage points levelling out at around the ten year average of 600 dwelling p.a.

Commercial work remained strong over the latter part of the 2014-2015 financial year and a similar level of activity is anticipated for 2015-2016. We have sufficient capacity and competency to deal with this more complex work.

Historically we provided services to a range of other Councils but this work stream dwindled as Councils have addressed their own capacity constraints.

The need for formal qualifications has seen this BCA invest heavily in the training for its technical staff and it can now be reported that two thirds of the unit's staff has a Diploma in Building Surveying or an equivalent qualification.

The Team participated in a builders evening with the Canterbury Master Builders in June and this will be followed up with a North of the Waimakariri builders seminar in September 2015.

The Government through Ministry of Business Innovation and Employment (MBIE) has reaffirmed again its desire to investigate the creation and adoption of a risk-based consent system where the amount of time spent by Council staff processing and inspecting work is matched to the complexity of the building project.

If implemented this could mean simple structures such as farm sheds would have a minimal requirement from the Council, while complex residential and commercial proposals would need comprehensive scrutiny. The adoption and timing of this is tied closely to the degree of comfort the Government has with the Licensed Building Practitioners.

### Rural Fire

There are four Fire Authorities across the Waimakariri District: The New Zealand Fire Service, which has responsibility for fires within the Urban Fire Districts; The Ashley Rural Fire Committee, which has responsibility for fires within the Ashley Rural Fire District (gazetted area but mainly forest areas managed by Rayonier and owned by Matariki Forests; The Department of Conservation, responsible for fires within Department Of Conservation estate plus a one kilometre fire safety margin; and The Waimakariri Rural Fire Authority (WDC), responsible for fires within the remaining territorial area administered by WDC.

The Enlarged Rural Fire District project is still under way, with an anticipated start date of July 2016. This project aims to amalgamate the resources of Hurunui,

Waimakariri, Ashley, Christchurch and Selwyn into one rural fire authority. The objective of the ERFD is to rationalise the positioning of fire stations, equipment and volunteers across that area. It is anticipated that efficiencies will be gained through the appointment of dedicated training, fleet management and resourcing staff. A certain amount of 'in-kind' support is expected from each of the participating agencies, as well as the allocation of an annual budget from each agency.

There is also a Fire Services Review underway. The objective of this review is to provide New Zealand with flexible and coordinated fire services that consistently match needs and risks and have strong leadership. If this objective is reached it should provide for improved health and safety of fire fighters, reduced volunteer shortages and pressures on volunteer fire fighters. A sufficient workforce and management capability will then provide a good service to the community, clear responsibilities and accountabilities, fire services that effectively protect life and property from harm and efficient fire services providing an effective service at the least cost required.

Three options are proposed for thought and comment. The options are: enhanced status quo, coordinated service delivery and one national fire service.

Following a series of discussions and a submission process, there appears amongst those who submitted, to be a preference towards the national model. It is agreed that the welfare of volunteers, who are deemed to be Council employees, is paramount.

Funding continues to be a discussion point, with the required amount depending on which option is chosen. Option 1 should cost the least as it has the smallest change. Option 2 would retain local funding of fire and should cost more than Option 1 but less than Option 3. The Fire Service Commission is working with stakeholders and government to agree a funding model.

The Rural Fire Authority maintains three Voluntary Rural Fire Forces (VRFF) across the district. All three are well resourced and trained to National Standards:

- Waikuku Beach VRFF: Crew of sixteen. Two rural fire officers (RFO). One Hino rural appliance. One Mitsubishi rural tanker. One Hi Lux smoke chaser.
- Pines/Kairaki Beach VRFF: Crew of sixteen. One RFO. One Isuzu tanker. One medium initial attack Mitsubishi. One Hi Lux smoke chaser.
- Swannanoa VRFF: Crew of 23. One Hino rural tanker. Two RFOs. One urban medium appliance. One Hi Lux smoke chaser.

There have been 707 fire calls in the last financial year. Not all reports of fire are attended by our resources although they are all acknowledged by an RFO. Many fires may be attended by multiple resources.

- Swannanoa VRFF: 91 calls
- Pines/Kairaki VRFF: 44 calls
- Waikuku Beach VRFF: 17 calls
- Kaiapoi VFB: 128 calls
- Cust VFB: 95 calls

- Oxford VFB: 60 calls
- Rangiora VFB: 152 calls
- Woodend VFB: 120 calls.

The annual regional training program started on 18 August with an introduction to the Coordinated Incident System. This is followed by three more days of learning centred on the CIMS process.

The October Challenge, (a rural fire sponsored annual competition) will be based this year in Raincliff, South Canterbury, utilising the surrounding forest and country side.

The coming fire season seems to be building to be another long hot period. The soil moisture deficit is extremely high in some eastern areas due to lack of winter rain and as a carry-over from last summer. This translates to a very high drought code for this time of year.

A very successful Honours Evening was recently held in the Mandeville Sports Club. Our volunteers received medals, bars, certificates and wine. There were also three Long Service Good Conduct medals awarded, the longest duration being thirty seven years.

COMMUNITY PROTECTION				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
EMERGENCY MANAGEMENT				
<p>There is a safe environment for all.</p> <p>People have wide ranging opportunities for learning and being informed.</p>	<p>Administering emergency management, civil defence and rural fire legislation, in order to ensure that emergencies and hazards are identified, managed and minimised.</p>	<p><i>Working with the community to manage response to disasters using the philosophy of the '4 R's' of emergency management: Reduction, Readiness, Response, Recovery</i></p>		
		<p>Provide three Emergency Operations Centre training sessions annually.</p>	<p>Number of Emergency Operations Centre (EOC) training sessions provided.</p>	<p>Seven EOC training sessions were held this financial year. These were:</p> <ul style="list-style-type: none"> <li>• 15 September 2014 prompted by lessons learned from the June 2014 flood response.</li> <li>• 14 August 2014 - power failure disruption to the Rangiora Office</li> <li>• 26 February 2015 - EOC training workshop to follow up on lessons learned from August 2014</li> <li>• 1 April, 9 April and 14 April 2015 - various workshops for EOC staff covering reconnaissance and intelligence processes, welfare registration processes and an introduction to the EOC for new staff</li> <li>• 12 June 2015 - full activation of the EOC for this years planned tsunami evacuation exercise.</li> </ul>
		<p>Participate in the Canterbury Civil Defence Exercise Pandora annually.</p>	<p>Participation in Exercise Pandora complete.</p>	<p>Council participated in Exercise Pandora on 12 June 2015 involving a tsunami event running a full EOC emergency response exercise during the day.</p> <p>During the evening an evacuation exercise for our beach communities took place using our new public warning siren system.</p>

COMMUNITY PROTECTION				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
EMERGENCY MANAGEMENT (CONTINUED)				
		Maintain a minimum of 100 trained civil defence volunteers.	Number of trained civil defence volunteers maintained annually.	Currently there are 136 volunteers registered on our books however only 87 of these are considered to be regular attendees at training; the remainder prefer only to make themselves available during a real event.  Attracting new volunteers is proving difficult to do as our annual attrition numbers are similar to our new recruits numbers reflecting a poor community uptake for CDEM volunteers - a situation that is affecting many types of volunteer agencies.
		Provided civil defence emergency management (CDEM) education to a minimum of 15 school classes annually.	Number of CDEM education classes held.	Emergency Management education through its 'Down the Back Paddock' programme was provided to 22 classes this financial year as follows: <ul style="list-style-type: none"> <li>• 7 classes at Sefton School on 28 &amp; 29 July 2014</li> <li>• 6 classes at Kaiapoi North School on 3 &amp; 4 November 2014</li> <li>• 6 classes at St Patrick's School, Kaiapoi on 16 February 2015</li> <li>• 3 classes at Woodend School 5 May 2015.</li> </ul>

COMMUNITY PROTECTION				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>EMERGENCY MANAGEMENT (CONTINUED)</b>				
		Deliver at least one civil defence emergency management workshop annually to elected members.	Workshop held.	This item was cancelled by the Council's Governance Manager due to the high number of elected officials who had been re-elected and therefore not requiring a repeat presentation of their role in emergencies.
<b>RURAL FIRE</b>				
There is a safe environment for all.	Administering emergency management, civil defence and rural fire legislation, in order to ensure that emergencies and hazards are identified, managed and minimised.	Preparing and managing responses to rural fires.	Number of rural fire volunteers who are adequately coordinated, trained and equipped.	<p>The number of volunteers with our fire forces in the District is currently 56:</p> <ul style="list-style-type: none"> <li>• Swannanoa - 24</li> <li>• Pines/Kairaki - 16</li> <li>• Waikuku - 16.</li> </ul> <p>All fire parties are working well and reasonably satisfied that the hectic fire season has ended and winter has brought some respite from the arsonist who has been terrorising the beach communities.</p> <p>All three Volunteer Rural Fire Forces (VRFF's) are happy with their resourcing levels, although this is always under review. Recently held was a very successful Honours Evening, where medals, bars and certificates were presented by the Mayor to volunteers.</p> <p>With the demise of Emqual, the Fire and Rescue Services ITO, training has slowed as Skill NZ (Emqual's replacement) takes time to get 'up to speed'. Council has attended two of the three VRFF AGMs recently. The third, Pines/Kairaki, is to be held on 31st August.</p>

COMMUNITY PROTECTION				
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RURAL FIRE (CONTINUED)				
		Public awareness of fire safety in open and closed seasons.	Number of fires per year as a basis for monitoring trends.	<p>There have been a total of 138 callouts during this quarter to 30 June 2015:</p> <p>Waikuku Beach - 3, Pines/Kairaki - 7, Kaiapoi - 29, Cust - 7, Oxford - 10, Rangiora - 42, Woodend - 21, Swannanoa - 19</p> <p>Police enquiries are still continuing into the spate of suspicious fires across the District, but the incidence of these fires has slowed due to the colder weather.</p> <p>There were 707 callouts across the District in the financial year as follows:</p> <p>Waikuku Beach - 17, Pines/Kairaki - 44, Kaiapoi - 128, Cust - 95, Oxford - 60, Rangiora - 152, Woodend - 120, Swannanoa - 91</p> <p>The fire environment is still extremely dry and this does not bode well for the coming fire season. Due to the building El Nino it is anticipated there will be an early and prolonged fire season. Public education around the burning of tree slash and other fuels is expected to start soon as a way of mitigating the effects of this. Subjects to be covered include burning methods, liability and costs.</p> <p>Staff may initiate an early Restricted or even Prohibited Fire Season in an effort to limit the number of fires and their consequences.</p>

COMMUNITY PROTECTION				
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<b>ENVIRONMENTAL HEALTH SERVICES</b>				
<p>There is a safe environment for all.</p> <p>Businesses in the district are diverse, adaptable and growing.</p>	<p>Administering environmental health laws and regulations to ensure hazards to people are identified, managed and minimised.</p> <p>Supporting the safe operation of food and liquor outlets.</p>	<b>Protecting people and the environment through licensing to standards for food and liquor premises; investigating reports of infectious or notifiable diseases; and promoting the adoption of food safety programmes.</b>		
		Complete an annual inspection of over 300 food and liquor premises to ensure compliance with legislation.	Number of inspections of compliant food and liquor premises per year. Percentage compliant with target.	<p>100% compliance.</p> <p>267 premises were inspected this financial year. Of these, 153 were liquor premises and 114 were food premises.</p> <p>Two Controlled Purchase Operations (CPO) were conducted on 3 October 2014 and 11 April 2015, where 62 premises were involved in the operation and no sales were made to under-aged persons.</p> <p>In addition 2 monitoring sessions have been carried with 90 premises visited with no enforcement action required.</p>
		Assist 10 premises develop food control plans.	Number of compliant premises assisted with the development of food control plans.	<p>100% compliance with new registrations this year.</p> <p>19 premises have registered new food control plans to date.</p>
		<b>Administering the Gambling Act 2003</b>		
		Processing applications within the 30 day statutory period.	100% of applications processed within statutory timeframes.	No applications received or heard this year.
		<b>Responding to noise and other nuisance complaints</b>		
		Responding to 90% within agreed timeframes of 2 hours.	Percentage of noise and nuisance complaints responded to within service delivery timeframes.	<p>97% compliance with levels of service.</p> <p>900 complaints received and 875 were responded to on time.</p>



COMMUNITY PROTECTION				
COMMUNITY OUTCOMES That this activity contributes to	COUNCIL RESPONSE How this activity contributes to outcomes	WHAT COUNCIL PROVIDES Major levels of service	MEASURING PERFORMANCE	PROGRESS for the 2014-2015 Year
ENVIRONMENTAL HEALTH SERVICES (CONTINUED)				
	Administering the Building Act 2004 and ensuring other relevant safety regulations are complied with in order to protect public safety.	Monitoring the performance of the delivery of Building Compliance Services		
		Auditing a minimum of 30 premises per annum for Building Warrant of Fitness compliance to achieve 100% coverage by June 2017.	Number of premises audited for Building Warrant of Fitness compliance. Percentage compliant with target.	30 premises were audited for the year in May 2015 and 100% were compliant.
		Determining compliance of building projects with the Building Act 2004 and the Fencing of Swimming Pools Act 1987		
		Audit 150 swimming pools annually.	Number of swimming pools audited annually.	A total of 329 pool inspections/audits undertaken to date.
ANIMAL CONTROL SERVICES				
There is a safe environment for all.	Protecting the public from animal related nuisances and dangers to reduce the risk of accidents or injuries (e.g. dog attacks).	Responding to 100% of complaints within the agreed service level timeframes.		
		100% of complaints responded to within 24 hours for serious attacks and 48 hours for other incidences.	Percentage responded to within timeframe.	2655 complaints/service requests lodged to 30 June 2015 and 100% responded to on time, with 2600 completed.
		Provide a response to notification of wandering stock on roadways.		
		100% of notifications responded to immediately for wandering stock.	Percentage responded to immediately.	327 calls about wandering stock received to June 2015 by Police, Court Security and Animal Control 99% were responded to on time.

COMMUNITY PROTECTION				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>BUILDING SERVICES</b>				
There is a safe environment for all.	Administering the Building Act 2004 and ensuring other relevant safety regulations are complied with in order to protect public safety.	<b><i>Monitoring the performance of the delivery of building compliance services.</i></b>		
		100% of building consent applications processed within the statutory 20 days.	Percentage processed within statutory timeframes.	At the conclusion of the financial year 1779 applications had been received compared to 2326 for the same period last year, a 23% decline in applications.  1606 consents were granted over this time against 2315 last year.  Over the year the average time to grant a consent was 10 working days, 1 day more than was reported over the previous year. There were 29 jobs issued outside the statutory requirement of 20 days over the entire year.  98% were processed within 20 working days.
		100% of Code of Compliance Certificates issued within 20 working days.	Percentage issued within statutory timeframes.	At the end of the financial year 1953 CCCs were issued at an average of 9 working days. This compares to 2158 CCCs being issued at an average of 7 working days for the prior year.  95% of all CCCs were granted within the statutory requirement of 20 working days which is a three percentage decline than reported over the previous year.  The decline in work performance can be attributed to the migration to a new system and will improve now the system has been implemented.

COMMUNITY PROTECTION				
COMMUNITY OUTCOMES That this activity contributes to	COUNCIL RESPONSE How this activity contributes to outcomes	WHAT COUNCIL PROVIDES Major levels of service	MEASURING PERFORMANCE	PROGRESS for the 2014-2015 Year
BUILDING SERVICES (CONTINUED)				
		Maintaining Building Consent Authority (BCA) accreditation.	Accreditation maintained.	IANZ accreditation remained valid until June 2015. IANZ completed the reassessment of this BCA during the month of July 2015 and identified that compliance with the accreditation regulations continued to be demonstrated and hence confirmed accreditation is maintained for a further period of two years.
		<i>Providing a property information service to assist private decision-making in relation to development and building projects.</i>		
		100% of Land Information Memoranda (LIM) applications issued within 10 days.	Percentage issued within timeframes.	2236 LIMS were issued for 2014/2015 and 100% were completed within the ten working day statutory timeframe. The average time to process the LIMS is 5 working days. This compares to 1921 LIMS issued for 2013/2014 which were all (100%) completed within statutory timeframes, with an average processing time of 5 working days.
		100% of Project Information Memoranda (PIM) applications issued in 20 days.	Percentage issued within timeframes.	99% of PIMS were issued within 20 working days. 13 applications were issued outside the statutory requirement. 1307 applications for PIMS and planning checks were lodged and granted with the Council over the financial year. This compares to 1694 over the previous financial year resulting in a 23% workload decline. The average processing time for PIMS and planning checks was 9 working days compared to 6 working days for the 2013-2014 financial year.

COMMUNITY PROTECTION				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
PUBLIC CEMETERIES				
The community's needs for health and social services are met.	Providing and managing cemeteries to provide for community health.	<i>Cemetery provision will meet the interment needs of District residents for accessible and appropriate sites.</i>		
		Providing berm capacity for at least three years.	Amount of berm development undertaken.	No new works have been completed to date however there is currently more than three years capacity at Rangiora, Kaiapoi and Oxford Cemeteries.

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2015 for Community Protection

	2014 Long Term Plan	2015 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	1,525	1,593	1,284
Targeted Rates	245	243	267
Subsidies and grants for operating purposes	-	-	38
Fees and charges	5,321	5,506	6,278
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>7,091</b>	<b>7,342</b>	<b>7,867</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	6,386	6,423	7,666
Finance costs	36	47	7
Internal charges and overheads applied	461	464	455
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>6,883</b>	<b>6,934</b>	<b>8,128</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>208</b>	<b>408</b>	<b>(261)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	160	(22)	154
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>160</b>	<b>(22)</b>	<b>154</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	190	43	221
- to replace existing assets	-	-	129
Increase (decrease) in reserves	178	343	(458)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>368</b>	<b>386</b>	<b>(107)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(208)</b>	<b>(408)</b>	<b>261</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Community Development

## Strengthening Communities, Community Information, Community Housing

Waimakariri is an accredited World Health Organisation Safe Community and Council facilitates a number of working parties which identify priorities and develops community-led solutions to injury, crime and harm.

This work sits under four pillars: to engage, to connect, to inform and to empower the community.

### **Key achievements over the 2014/2015 period include: Engaging**

The Community Team maintains over 300 collaborative partnerships through:

- Working parties and action groups to address community development, injury, suicide, rural safety, crime prevention and youth development; including WAIYouth and the Waimakariri Youth Council
- On-going facilitation of a number of regular community-led steering groups. This provides a mechanism for the translation of local issues into local action:
  - The Safe Community Steering Group, which meets quarterly to support community-led action in relation to crime, injury prevention and wellbeing

- The North Canterbury Family Violence Network, which meets bi-monthly to plan collaborative action to address Family Violence in the Waimakariri District
- The Waimakariri Access Group, which meets monthly to address access and disability issues
- Active involvement in Social Services Waimakariri, Waimakariri Health Advisory Group, North Canterbury Youth Workers Network
- Active representation on a number of regional steering groups; to ensure that the Waimakariri model is applied to strategies that address post-earthquake recovery and youth wellbeing.

### **Connecting**

- Facilitation of youth-led initiatives across the Community; including Youth Forum, Youth Week and a series of youth-led events and workshops
- Facilitation of a number of initiatives to foster increased connection in our fast-growing population including:

- Assistance with planning, funding acquisition and promotion of a number of community and Neighbourhood events as part of the annual 'Summer of Fun initiative'
- Local roll-out of Neighbours' Day Aotearoa and 'Piece of Cake' neighbourhood connection projects
- Leadership and active involvement in the Social Isolation Working party, which has spearheaded a variety of initiatives aimed at reducing Social Isolation and fostering connection; including the Welcome Bag initiative and pilot for a Welcome Ambassador project at Pegasus town
- Facilitation of monthly Community Networking meetings hosted in Rangiora, Kaiapoi and Oxford quarterly to exchange information and discuss community issues such as community housing, food banks and access to central government services.

### **Informing**

Utilisation of Facebook as a means to engage, inform and connect residents:

- "Waimakariri Community"; which has a 'liked' following of 1844
- The recently established "You, Me, We, Us" page; which has a 'liked' following of 700
- WAIYouth pages; which has a reach of around 50 and a 'liked' following of 505

Coordination and facilitation of 20 community education and provider training events, including:

- Six 'Recognise, Respond and Refer' Family Violence prevention education sessions
- Down the Back Paddock Rural Safety seminars at three local primary schools
- Seven 'Good Bad and Ugly, Parent Teens' evenings, including four relating to alcohol, and others on relationships, food mood and eating issues, and driving
- Two 'Fundview' training sessions for grassroots community groups
- Two Farm Bike Safety training days for rural children and parents

- Creation of opportunities to raise awareness of safety issues and promotion of community-building and youth development initiatives in local media; a variety of articles published in local and regional newspapers and magazines; and a variety of promotions through media advertising
- Maintenance of community and volunteer directories to inform the community about services and recreation providers; as well as opportunities to get involved on a voluntary basis.

#### **Empowering**

- The facilitation of Waimakariri Youth Council, which acts as a champion and conduit to facilitate a greater voice for the local young people
- Promotion of local, regional and national consultations relating to health, alcohol legislation, family violence and District planning; as well as providing administrative support and advice with submissions, where appropriate
- Coordination and Support for a variety of

Community-led development initiatives across the District

- Assistance for community partners in the acquisition of funding for community-led initiatives
- The establishment of Facebook pages for a number of new and existing community groups as a means of increasing their profile and membership and of keeping members connected outside of usual meeting times
- Support for the Pegasus Residents Association and Cust Community Improvement Groups with planning and promotion of their initiatives and provision of resources to support these.
- Support for the Waimakariri Access group in increasing its profile and membership.

COMMUNITY DEVELOPMENT				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
STRENGTHENING COMMUNITIES				
<p>People are friendly and caring, creating a strong sense of community in our District.</p> <p>The community's needs for health and social services are met.</p> <p>People have wide ranging opportunities for learning and being informed.</p>	<p>Fostering and supporting community inclusion, coordination, cooperation and participation at all levels.</p>	<i>Providing advice, resources and training to support community capacity.</i>		
		At least four training events per year.	Number of training events provided.	<p>14 training events held year to date, as follows:</p> <ul style="list-style-type: none"> <li>• Down the Back Paddock rural safety at four schools</li> <li>• Teenage Brain Development seminars x 4</li> <li>• Fundview training for grassroots community groups x 2</li> <li>• Motorcycle training day x 2</li> <li>• Food, Mood and Eating disorders training evening for parents of teenagers x 1</li> <li>• Managing emotions x 1</li> </ul>
		<i>Provide a coordination function to build collaboration between community groups.</i>		
		<p>Facilitate collaborative partnerships to address priorities in the following areas:</p> <ul style="list-style-type: none"> <li>• Social Services</li> <li>• Health</li> <li>• Community Development</li> <li>• Community Safety</li> <li>• Youth Development</li> </ul>	Number of collaborative partnerships developed and maintained.	<p>The community team retains over 300 partnerships with stakeholders, from grassroots community, business, education, youth, justice and the social and health sectors that contribute to community-led Youth Development, Community Safety and Community Development initiatives through:</p> <p>a) its many working parties</p> <p>b) active involvement in Social Services Waimakariri, Waimakariri Health Advisory Group, North Canterbury Youth Services Network, and</p> <p>(c) active involvement in a range of regional and national forums, including the Injury Prevention Network of Aotearoa NZ, Safe Community Pan Pacific Network, Canterbury</p>



COMMUNITY DEVELOPMENT				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
COMMUNITY INFORMATION				
				<p>Psychosocial Committee, LinC Project Steering Group, Canterbury Youth Workers Collective, Canterbury Family Violence Strategy Collaboration Reference Group, Ministry of Social Development Think Tank, Civil Defence Regional Welfare Group Committee, Department of Internal Affairs Migrant and New Residents forum, and Canterbury Regional Housing forum.</p> <p>Opportunities to increase the number and make-up of these partnerships are being sought on an on-going basis. For example, new partnerships were developed this quarter with walking groups and older persons' providers as part of the team's work in supporting community-led wellbeing and safety programmes.</p>
People have wide-ranging opportunities for learning and being informed.	Distributing information that meets the community's needs.	<b><i>Increasing the range of relevant information available to the community, ie both electronic and print format.</i></b>		
		A minimum of 3,300 copies of Chatter distributed, both electronic and print format, to groups and individuals.	Number of Chatter recipients quarterly.	<p>A total of 3,570 copies of Chatter were distributed by either hard copy (1,110 copies) or electronically (2,460 copies) to various community groups for the fourth quarter.</p> <p>Year to date, 12,860 copies of Chatter were distributed either electronically or as hard copy, to community groups and individuals.</p>
		Minimum average reach of 100 on the Waimakariri Community Facebook page and 50 per month on the 'WaiYouth' Facebook page.	Reach achieved.	<p>The average weekly reach for the Waimakariri Community Page was 3340 and WaiYouth Page was 413.</p> <p>This compares with a weekly reach of 503 and 80 respectively, from the beginning of the year.</p>

COMMUNITY DEVELOPMENT				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
COMMUNITY INFORMATION (CONTINUED)				
		At least 1,380 hits on all Community sections of the Council website.	Number of hits on the Community section of the Council website.	This quarter there were 2,504 hits on all the Community sections of the Council website.  There were 11,535 hits for the financial year on all Community sections of the Council website (2014: 12,119 hits).
		Maintenance of at least 1000 'likes' per year on the Waimakariri Community Facebook page and at least 200 'likes' per year on the 'WaiYouth' Facebook page.	Reach achieved.	To June 30th 2015 the Waimakariri Community Facebook page had 1844 'likes'; an increase of 384 from the beginning of the financial year.  To June 30th 2015 the WAIYouth Page has 505 'likes'; an increase of 79 since the beginning of the financial year.
		Minimum of four advertisements per month and 12 articles per year related to youth, community development and community safety issues and initiatives.	Advertisements and articles published.	The advertising target has been exceeded with advertising for: <ul style="list-style-type: none"> <li>• Community Development Survey</li> <li>• Motorbike and chainsaw safety</li> <li>• Winter fire safety</li> <li>• Summer boating safety</li> <li>• Youth development projects including Centre Stage Teen Challenge and The Broods concert</li> <li>• Promotion of parent education</li> <li>• Child safety</li> <li>• Community events and youth events</li> <li>• Articles have included chainsaw safety, quad bike safety, community development initiatives through 'You, Me, We, Us' initiatives, youth development, Youth Council scholarship, bus stop tour, youth issues tour and rural suicide prevention project.</li> </ul>

COMMUNITY DEVELOPMENT				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
COMMUNITY HOUSING				
The community's needs for health and social services are met.	Providing suitable low cost accommodation for the elderly and a limited number of community houses to assist good social outcomes for those most in need.	<i>Providing housing for the elderly to a suitable standard and achieving 98% occupancy rate.</i>		
		98% occupancy rates for the housing for the elderly units and the community housing units.	Percentage of compliance.	The average occupancy rate for community housing over the financial year was 99.67%. (2014 : 99.43%).
		100% of service requests responded to within 10 working days.	Percentage of compliance.	34 service requests were received for the April-June quarter. All were responded to within 10 working days. 100% compliance for this quarter.  Year to date 103 requests have been received, and 102 were responded to on time. Year to date compliance is 99%.

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2015 for Community Development

	2014 Long Term Plan	2015 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	319	328	279
Targeted rates	-	-	-
Subsidies and grants for operating purposes	67	69	267
Fees and charges	992	1,036	996
Internal charges and overheads recovered	1	-	6
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>1,379</b>	<b>1,433</b>	<b>1,548</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,133	1,160	1,236
Finance costs	50	48	186
Internal charges and overheads applied	72	76	81
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>1,255</b>	<b>1,284</b>	<b>1,503</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>124</b>	<b>149</b>	<b>45</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	2,358	(218)	(84)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>2,358</b>	<b>(218)</b>	<b>(84)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	3,000	-	244
Increase (decrease) in reserves	(518)	(69)	(282)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>2,482</b>	<b>(69)</b>	<b>(39)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(124)</b>	<b>(149)</b>	<b>(45)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# ***Property Management***

# Property Management

## Overview Property

During the year the Property activities involved many strategic land and property purchases, to enable important projects to proceed. These purchases involved acquiring property for road realignment and desired roading network extensions, management of central township retail development, and for recreational development.

The development of the higher land at the Kairaki Camp to enable the Camp reinstatement continued during the year and in May/June the newly established sites were occupied by those being relocated from the earthquake damaged lower level existing sites. The newly developed area consists of 26 relocated home sites, 21 short term sites and a new kitchen and ablution portacom block. With this site now being occupied, there will be stage 2 of the exercise. This involves developing the lower level into more green space with retention of the camp hall, and a few short term, overnight stay sites being retained.

Costs for this project were met from a combination of Council funding and insurance payments.

During the year the Property Division was involved in acquiring commercial property in central Rangiora to enable some input into development of that area following the removal of a number of retail buildings as a result of earthquake strengthening requirements. This project involves commercial land located between High Street and Blake Street, Rangiora. Apart from other objectives, there is a desire by Council to create additional car parking space in this area.

The property purchases to enable the realignment of Ashley Street / High Street corner near the Rangiora cenotaph were concluded and the road alterations were made and traffic control lights were installed at that busy intersection during the year. As a result of all the property transactions to enable this roading work, Council retains a bare section for on-selling, and ownership of a commercial building currently leased to the Rangiora branch of the Bank of New Zealand.

Negotiations proceeded with the Ministry of Education to acquire land off Johns Road, near the proposed school development at the corner of that road and Pentecost Road, in order to enable connection between Townsend Road and West Belt. Those negotiations have been successful and that land should soon be in Council ownership to enable that connection.

Investigation into the commercial property in Kaiapoi, at the corner of Williams Street and Charles Street, known as the Hansens Mall site, continued during the year. Because this site is linked by its location adjacent to the Kaiapoi River to the development of the Kaiapoi wharf the investigations involved more than just on this site. The land is subject to a conditional agreement for Sale and Purchase, and the investigations are primarily around suitability of the land for commercial development and how that development complements the development of the wharf. It is an important site in Kaiapoi's township post-earthquake development.

The site upon which six shops, held in five different ownerships, were located opposite the Hansens Mall site at the Williams/Charles Streets corner continues to remain vacant, and rebuilding on that land is still being pursued.

### **Forestry**

During the previous year the Council's forestry blocks had suffered significant loss due to strong winds. The remedial work has taken much time and was ongoing during the 2014/15 financial year. This involved clearing blocks and repairing damage to property, such as fences.

The matter of clearing boundary fences and recovery of fallen plantation blocks was still not totally completed at the end of the financial year.

After some blocks were cleared a decision was made not to replant due to the uneconomic viability to do so. Some of these smaller blocks have been leased to neighbouring property owners for peppercorn rentals.

The forestry programme has been affected and in the process of review.

PROPERTY MANAGEMENT				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
PROPERTY MANAGEMENT				
There is a safe environment for all. Businesses in the District are diverse, adaptable and growing.	Managing Council property to enable service delivery and safety for its users.	<p><i>Maintaining and administering buildings and commercial properties:</i></p> <p>Responding to 100% of service requests received about the maintenance or management of Council property within the agreed timeframe of 10 working days.</p>	100% of service requests responded to within 10 working days.	To date 59 service requests have been received, and 90% (53 out of 59) were responded to on time.



## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2015 for Property Management

	2014 Long Term Plan	2015 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	249	258	393
Local authorities fuel tax, fines, infringement fees, and other receipts	498	338	507
<b>TOTAL OPERATING FUNDING</b>	<b>747</b>	<b>596</b>	<b>900</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	110	185	418
Finance costs	63	62	23
Internal charges and overheads applied	32	34	35
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>205</b>	<b>281</b>	<b>476</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>542</b>	<b>315</b>	<b>424</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(11)	(11)	(14)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	169	174	379
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>158</b>	<b>163</b>	<b>365</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	37	23	808
- to replace existing assets	-	103	9
Increase (decrease) in reserves	663	352	(28)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>700</b>	<b>478</b>	<b>788</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(542)</b>	<b>(315)</b>	<b>(424)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>



# ***Earthquake Recovery***

# Earthquake Recovery

*The overall Earthquake Recovery programme divides into 6 components that were progressed during 2014/15:*

## 1. Red Zone Transition Management

The lead agency in this regard is the Canterbury Earthquake Recovery Authority (CERA) who on behalf of the Crown settled offers on all but 36 of the 1,048 Red Zone residential properties during the year. CERA have now completed property clearances and tidy-up work during the year while the Council continued to maintain services to occupied dwellings and a roading network.

## 2. Infrastructure Rebuild Programme

Further progress was made during the year in design and construction of repaired and replaced water, sewer and stormwater infrastructure and roading damaged by the earthquakes in "Green Zone" areas adjoining the Red Zone. A number of rebuild projects in Red Zone areas cannot be completed until the Government's future use plans have been advanced.

## 3. Community Facilities and Reserves

Plans, designs, funding and construction of repaired and replaced community facilities and reserves damaged by the earthquakes were all progressed or

completed during the year. This included the opening /reopening of the Ruataniwha Kaiapoi Civic Centre, the Rangiora Town Hall and the Oxford Town Hall. Planning and design for the Kaiapoi Riverbank precinct and Kaiapoi Wharf replacement was significantly progressed.

## 4. Town Centres and Business Support

The Council continued to provide temporary accommodation for earthquake displaced businesses in Rangiora and Kaiapoi and through Enterprise North Canterbury a range of business support services are available and were utilised. Significant discussions with town centre property owners towards advancing plans for redevelopment of property with now demolished commercial properties were held and plans advanced. A number of new buildings were completed or construction well advanced and most vacant commercial sites are accounted for by rebuild plans. The Council also completed the fast-tracked realignment and upgrade of 'Red Lion' (now Cenotaph) Corner and began a three-stage programme of

streetscape improvements in High street, as well as advancing plans for 'southside' streetscape work in Williams Street Kaiapoi.

## 5. New Residential Development

The Council continues to work with major developers in Kaiapoi and across the District seeking to provide land and housing options for earthquake affected households. The level of residential development in Kaiapoi in 2014/15 reached a new high at 314 new dwelling consents issued.

## 6. Social Recovery and Support

The Council continued to provide accommodation for support services to those affected by the earthquakes based at the earthquake hub in Kaiapoi. Demand for these services reduced substantially during the year as earthquake repairs were completed. Temporary accommodation located on the Kaiapoi Domain was well utilised during the year. A longer term community development programme called "You Me We Us" was progressed during the year to reflect the huge upheaval and change in the Kaiapoi and environs community.



EARTHQUAKE RECOVERY				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
EARTHQUAKE RECOVERY				
<p>There is a safe environment for all.</p> <p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>The community's needs for health and social services are met.</p>	<p>Council has an ongoing role in earthquake recovery to restore core utilities and community facilities, and lead the social recovery of affected communities.</p>	<p><b><i>Implement a capital programme of infrastructure and community facilities upgrades and replacements.</i></b></p>		
		<p>By June 2015, completion of:</p> <p>Kaiapoi Library, Service Centre, Museum and Art Space.</p> <ul style="list-style-type: none"> <li>• Rangiora Town Hall.</li> <li>• Oxford Town Hall.</li> <li>• Red Lion Corner.</li> <li>• Kaiapoi Riverbank Precinct projects as follows:</li> </ul> <ul style="list-style-type: none"> <li>- Realignment of stopbank for the new coastguard building</li> <li>- Detailed design and consents to be obtained for replacement Kaiapoi Wharf.</li> </ul>	<p>Kaiapoi Library, Service Centre, Museum and Art Space complete.</p> <p>Rangiora Town Hall complete.</p> <p>Oxford Town Hall complete.</p> <p>Red Lion Corner complete.</p> <p>Stopbank realignment and all landscaping completed.</p> <p>Design and consents approved and obtained.</p>	<p>The Ruataniwha Kaiapoi Civic Centre, Rangiora Town Hall and Oxford Town Hall are all completed and open for community use.</p> <p>It has been agreed with the Riverbanks Steering Group that the alignment of the stop bank behind the wharf will not change.</p> <p>The Council has agreed on a preferred option for the linkage from the bridge to the wharf as well as repairs to the new wharf in Kaiapoi. The Council has agreed to the demolition of the old wharf and consents for this have been lodged with ECAN and WDC.</p>
		<p>Continued implementation of the Infrastructure Replacements and Upgrades Programme for 2014/2015</p>	<p>To programmed time and budget.</p>	<p>The Earthquake Infrastructure Recovery Programme comprises of approximately 50 projects with a total value of \$45.5m and includes water, sewer, stormwater and roading projects, primarily but not exclusively in Kaiapoi, Pines Beach, and Kairaki.</p>

<b>EARTHQUAKE RECOVERY</b>				
<b>COMMUNITY OUTCOMES</b> <i>That this activity contributes to</i>	<b>COUNCIL RESPONSE</b> <i>How this activity contributes to outcomes</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>PROGRESS</b> <i>for the 2014-2015 Year</i>
<b>EARTHQUAKE RECOVERY (CONTINUED)</b>				
		Continued implementation of the Infrastructure Replacements and Upgrades Programme for 2014/2015	To programmed time and budget.	<p>The programme of works is progressing steadily. A total of 35 projects are complete, with five projects currently in the construction phase. The total budget spent on the recovery programme at the end of June 2015 was \$18.6M which represents 47% of the total expenditure.</p> <p>There are 4 projects with a combined value of approximately \$8M that are on hold pending decisions on the future use of the Residential Red Zone.</p>
		Implementation of the community building seismic strengthening programme to 67% of new building code by June 2015.	Seismic strengthening complete.	<p>The implementation programme for seismic strengthening of community buildings is slightly behind schedule.</p> <p>The progress on these buildings is reported regularly to the Community &amp; Recreation Committee and to Council.</p> <p>As at 30 June 2015, of 33 buildings there are 3 buildings to be completed and 2 buildings to be assessed.</p>

## FUNDING IMPACT STATEMENT

### for the year ended 30 June 2015 for Earthquake Recovery

	2014 Long Term Plan	2015 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	264	212	122
<b>TOTAL OPERATING FUNDING</b>	<b>264</b>	<b>212</b>	<b>122</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,317	301	866
Finance costs	1,540	2,103	828
Internal charges and overheads applied	-	-	-
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>2,857</b>	<b>2,404</b>	<b>1,694</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(2,593)</b>	<b>(2,192)</b>	<b>(1,572)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	6,176	4,082	4,822
Development and financial contributions	-	-	-
Increase (decrease) in debt	9,194	6,433	7,519
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	532
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>15,370</b>	<b>10,515</b>	<b>12,873</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	1,000	-	3,412
- to replace existing assets	9,181	7,025	12,874
Increase (decrease) in reserves	2,596	1,298	(4,985)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>12,777</b>	<b>8,323</b>	<b>11,301</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>2,593</b>	<b>2,192</b>	<b>1,572</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>



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

- Te Kōhaka O Tūhaitara Trust
- Enterprise North Canterbury
- Transwaste Canterbury Ltd
- Canterbury Economic Development Company Limited

# Council Controlled ORGANISATIONS

## *Te Kohaka o Tuhaitara Trust*

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

The Trust gives effect to a formal partnership between the Council and Te Rūnanga o Ngāi Tahu, and each partner appoints half of the trustees. The Trust was formed in response to negotiations between the Crown and Ngāi Tahu over the Coastal Reserve land. The Trust's control of the land is subject to the Reserves Act 1977.

The Trust's Vision is "To create a coastal reserve which is founded on and expresses strong ecological, conservation and cultural values and provides opportunity for compatible recreation and education activities for all people of New Zealand and to uphold the mana of Ngāi Tahu Whanui by protecting and enhancing the mahinga kai values of Tutaepatu 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 which between them own 50% of

the shares in Transwaste Canterbury Limited. The Council shareholders appoint representatives to a joint committee which in turn appoints four of the eight directors.

## *Canterbury Economic Development Company (CEDC)*

The CEDC is a Council Controlled Organisation (CCO) that enabled the allocation of regional partnership funding for economic development from central government for the Canterbury Region. Two of the ten company directors represent North Canterbury; one was nominated by the three councils (Kaikoura, Hurunui and Waimakariri Districts) and the other is an industry representative endorsed by the councils.

These directors represented North Canterbury during the contestable funding allocation processes from the Ministry of Economic Development and New Zealand Trade and Enterprise.

The Company remains inactive until such time that the funding scheme is reactivated.

## COUNCIL CONTROLLED ORGANISATIONS (CCOS)

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>TE KOHAKA O TUHAITARA TRUST</b>				
<p>There are areas of significant indigenous vegetation and habitats for indigenous fauna.</p> <p>Public spaces and facilities are plentiful, accessible and high quality.</p> <p>The community's cultures, arts and heritage are conserved and celebrated.</p> <p>People have wide ranging opportunities for learning and being informed.</p> <p>Public effect is given to the spirit of the Treaty of Waitangi.</p>	<p>The Trust manages 550 hectares of coastal reserve land in accordance with the Trust Deed.</p> <p>The coastal reserve preserves, protects and presents ecological, conservation and cultural values, and provides an opportunity for compatible recreational and educational activities for all people of New Zealand, upholding the mana of Ngāi Tahu Whanui by protecting and enhancing the mahinga kai values of Tutaepatu lagoon.</p>	<p><b>Cultural values</b></p> <p>Complete staged restoration of Tutaepatu Lagoon to restore its mauri and mahinga kai values.</p>	<p>Stages completed.</p>	<p>The Trust estimated between 8 and 10 stages for the restoration of Tutaepatu Lagoon.</p> <p>Stage 5 was completed in November 2014.</p> <p>Stage 6 was scoped in September 2014, which focused on the south and south west margin of the lagoon for weed control and planting. Additional trap lines will also be installed.</p> <p>A funding application to Canterbury Water Management Strategy was successful and \$40k was obtained to continue to control female grey willow and other target weed species including Old Mans Beard.</p> <p>Wai ora contractors were engaged to commence weed control and planting works in the first quarter of 2015. They completed \$25k of female grey willow and Japanese honeysuckle control during the first quarter of 2015. With the lagoon being lower than normal for this time of the year, basal bark spraying was used instead of hand drilling and glyphosate, resulting in a greater amount of work being completed for the funding.</p> <p>Plants species have been selected for this stage and will be planted as conditions allow.</p> <p>An additional \$10k of willow and weed control was completed in the final quarter of the year along with spraying areas for planting preparation which is scheduled for completion in July 2015. This will then complete this stage of the restoration works.</p>

COUNCIL CONTROLLED ORGANISATIONS (CCOS)				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>TE KOHAKA O TUHAITARA TRUST (CONTINUED)</b>				
		<p><i>Biodiversity values – Implementing the restoration of the coastal indigenous vegetation.</i></p> <p>Establish two biota nodes per annum.</p>	Number of performing biota nodes.	<p>The Trust now has 15 biota node sites with 3 of them ready for adoption and development, and 12 of them functioning and performing, that is:</p> <p>4 sites have been adopted by schools, 3 sites have been adopted by agencies, 2 sites have been adopted by University of Canterbury groups, 1 site has been adopted by the Outward/Aoraki Bound Group, and, 2 sites have been adopted by our 'Friends of the Park'.</p> <p>The Biota Node for Ecan's Groundwater Team was established, and planted in September 2014 (300 natives).</p> <p>Our current schools have continued to work on their respective nodes. Aoraki Bound Group Kupe visited the park to complete maintenance of their node and to plant a totara and the placenta of one of the groups newly born son. Additionally the Trust has also developed a Field Guide which will support the biota node project. This year the Trust met its target of establishing two new nodes, adopted by the Ecan groundwater team and Ohoka School. Also identified is another site for a node and there has been interest from members of the Waikuku Beach community to establish it. This is likely to occur in the first part of the new year.</p>

## COUNCIL CONTROLLED ORGANISATIONS (CCOS)

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>TE KOHAKA O TUHAITARA TRUST (CONTINUED)</b>				
		<i>Recreational values – providing a range of walking , cycling and bridal trails within the park for recreational purposes.</i>		
		A constant 15 kilometres of maintained and functional trails per year.	The length of functioning trails network.	<p>Trail maintenance, mowing and spraying was completed during November and December 2014 maintaining &gt;15km of functioning walking, cycling and bridal trails. Greater than 15km of the trail network continues to be open and maintained. The Trust top-dressed sections of the Pegasus walking and cycling trail during the 2015 winter months.</p> <p>The Trust has continued to maintain &gt;15km of functioning trails. The Pines Beach end of the park has however become quite rough in parts due to fire response vehicles having attended over a dozen fires in the area. These trails remain open however significant maintenance will be carried out during the upcoming winter months. With regular rain over the final quarter of the financial year, the trails at The Pines Beach end of the park have settled and will only require minor maintenance over the winter months.</p>
		<i>Educational values – Develop and implement environmental education modules.</i>		
		Two new schools per year adopt a biota node.	Number of schools adopting a biota node.	<p>One new school has adopted a biota node this financial year - Ohoka School.</p> <p>During the first quarter of 2015, the Trust received confirmation from Ohoka School that they will be involved with the biota node project from Term 2 2015.</p>

COUNCIL CONTROLLED ORGANISATIONS (CCOS)				
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>TE KOHAKA O TUHAITARA TRUST (CONTINUED)</b>				
				<p>Additionally the Trust hosted a group of secondary school science teachers from a range of North Canterbury and Christchurch Schools with Kaiapoi High School and Papanui High School also expressing interest.</p> <p>Ohoka School commenced establishing a biota node at the park. Students attend the park on a fortnightly basis and the whole school is involved with individual classes attending in rotation.</p> <p>The Trust hosted year 11 Rangiora High School geography students during the year and this will become a regular annual visit by the school.</p> <p>The General Manager of the Trust received a request to visit Kaiapoi Borough School in the third term with the possibility that they will also engage in the biota node project in the future.</p>
<b>ENTERPRISE NORTH CANTERBURY</b>				
<p>Businesses in the District are diverse, adaptable and growing.</p> <p>The centre of our main towns are safe, convenient and attractive places to visit and do business.</p>	<p>Encourages the development of exceptional businesses, experiences, land-use and infrastructure.</p>	<p><i>Support existing businesses by the provision of training, coaching, and mentoring services and networking opportunities.</i></p> <p>Undertake at least 55 Capabilities Assessments and Action Plans.</p>	<p>Number of businesses assessed for training and coaching needs.</p>	<p>A total of 72 businesses received one-on-one capability assessments with action plans completed.</p> <p>In addition, 125 training vouchers were issued to the value of \$53,483 to 66 businesses.</p>

## COUNCIL CONTROLLED ORGANISATIONS (CCOS)

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>ENTERPRISE NORTH CANTERBURY (CONTINUED)</b>				
		Provide up to 12 topical business seminars and workshops annually.	Number of business seminars and workshops delivered.	Enterprise North Canterbury delivered a total of 40 half day business workshops with 206 participants in attendance.
		Run the North Canterbury Business Awards biannually.	Business Awards held.	2014 Business Awards held with 45 entries and 347 attending the Gala dinner on 29 August 2014.
		Undertake six monthly economic confidence surveys.	Survey results published.	Two surveys were held over the last year showing that the region continues to grow at a conservative rate. Results were published widely through the Enterprise North Canterbury website, through newspapers, and through social media.  The quality of the survey was recognised by Infometrics.
		<b>Promote the development of 'business to business' networks within the region.</b>		
		Host three networking functions annually.	Number of networking functions held per year.	A total of three networking functions were held: <ul style="list-style-type: none"> <li>• 70 people attended an ASB sponsored networking function on the 20th of November 2014 at Artisan Boardroom, Rangiora.</li> <li>• 92 people attended an ANZ sponsored networking function on 12 March at Waipara Springs, Hurunui.</li> <li>• 84 attended a WDC sponsored breakfast function on 25 March where Council presented the Draft Long Term Plan and infrastructure strategy at Rosburn Reception, Rangiora.</li> </ul>

COUNCIL CONTROLLED ORGANISATIONS (CCOS)				
COMMUNITY OUTCOMES That this activity contributes to	COUNCIL RESPONSE How this activity contributes to outcomes	WHAT COUNCIL PROVIDES Major levels of service	MEASURING PERFORMANCE	PROGRESS for the 2014-2015 Year
<b>ENTERPRISE NORTH CANTERBURY (CONTINUED)</b>				
		<b>Business Retention and Attraction</b>		
		Attract and assist new businesses to set up in the District.	The number of businesses attracted to the District as a result of ENC Business Attraction activity.	<p>This twelve month period there has been a total of 140 contacts made with various businesses through queries, follow-up and provision of educational information, as follows:</p> <p>Retail - 28 new, 7 existing - Total 35</p> <p>Commercial - 36 new, 4 existing - Total 40</p> <p>Professional - 9 new, 1 existing - Total 10</p> <p>Developers - 31 new, 10 existing - Total 41</p> <p>Investors - 4 new -1 existing - Total 5</p> <p>Note Realtor Companies education sessions - 8 in Christchurch</p>
		<b>Communications</b>		
		Confirm rural broadband needs and demand through establishment of business broadband demand groups.	The number of demand groups established in the District.	<p>There are eight Broadband Demand Groups established in the District to date:</p> <ul style="list-style-type: none"> <li>• Ohoka</li> <li>• Balcairn</li> <li>• Loburn</li> <li>• Pegasus</li> <li>• Mandeville</li> <li>• Sefton</li> <li>• Oxford</li> <li>• Hanmer</li> </ul> <p>Total connections estimated at 1,200 and rising. Enable report they now have in excess of 800 new connections in the region to the fibre network.</p> <p>Southbrook solution with Enable fibre was finally connected in March and went live in April 2015.</p>



## COUNCIL CONTROLLED ORGANISATIONS (CCOS)

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	PROGRESS <i>for the 2014-2015 Year</i>
<b>TRANSWASTE CANTERBURY LIMITED</b>				
There is a safe environment for all. Core utility services are provided in a timely, sustainable and affordable manner.	Operates the regional landfill at Kate Valley to ensure solid waste is removed safely and efficiently and ensures that Council receives a return on its investment.	<b>Effectively operate the regional landfill at Kate Valley.</b>		
		9% average return on invested capital.	Percentage of average return on invested capital.	SOI performance target of 11% for FY 2014/15 achieved for the financial year ended 30 June 2015.
		<b>No proven breaches of the Resource Management Act 1991.</b>		
		Nil proven breach consents.	100% compliance with consent conditions.	No substantiated breaches. Target achieved.
		<b>Implement the native forest restoration project in accordance with the Tiromoana Bush Management Plan.</b>		
		4000 plants of native species planted during the year.	Number of natives planted.	Approximately 3515 plants planted during the year and other quarters provided conditions that were too wet or too dry for planting.  A key focus of the 2014/15 year was the construction of 3km of deer fencing.
		<b>Timely, high quality and reliable transport services.</b>		
		Empty containers are available for transfer stations for more than 99.5% of waste transport fleet hours worked.	Percentage of empty containers available for transfer stations.	Containers available for transfer stations 99.9% of waste transport fleet hours worked.
		<b>Reliability of access to the landfill.</b>		
		Landfill is available to waste transporters for more than 99% of normal annual transport access hours.	Percentage of landfill available to waste transporters.	Landfill available to waste transporters 99.2% of normal transport access hours.



# ***Financial Management***

## **FINANCIAL STATEMENTS**

- Consolidated Statement of Financial Performance for the year ended 30 June 2015
- Consolidated Statement of Other Comprehensive Revenue and Expense for the year ended 30 June 2015
- Consolidated Statement of Changes in Net Assets / Equity for the year ended 30 June 2015
- Consolidated Financial Position as at 30 June 2015
- Consolidated Statement of Cash Flows for the year ended 30 June 2015

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## **FINANCIAL BENCHMARKING**

## **NOTES TO THE FINANCIAL STATEMENTS**

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- Severance Payments
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- Forestry Assets
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# ***Financial Statements***

- Consolidated Statement of Financial Performance for the year ended 30 June 2015
- Consolidated Statement of Other Comprehensive Revenue and Expense for the year ended 30 June 2015
- Consolidated Statement of Changes in Net Assets / Equity for the year ended 30 June 2015
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- Consolidated Statement of Cash Flows for the year ended 30 June 2015

## CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

### for the year ended 30 June 2015

	Note	Group 2015 Actual	Parent 2015 Actual	Parent 2015 Budget	Group 2014 Actual	Parent 2014 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>						
Rates	1	45,797	45,797	45,946	41,930	41,930
Interest		413	413	586	476	476
Subsidies and grants	2	11,478	11,478	15,224	7,162	7,162
Other revenue	3	19,235	19,235	19,238	19,055	19,055
Development and other Contributions	20	7,137	7,137	14,051	11,405	11,405
Earthquake Recoveries - Insurance		532	532	535	3,024	3,024
Earthquake Recoveries - Government		4,507	4,507	5,785	11,098	11,098
Earthquake Recoveries - Other		-	-	-	30	30
Vested Assets		26,075	26,075	27,530	19,542	19,542
<b>TOTAL REVENUE EXCLUDING GAINS</b>		<b>115,174</b>	<b>115,174</b>	<b>128,895</b>	<b>113,722</b>	<b>113,722</b>
<b>Operating expenses by activity</b>						
Governance		1,679	1,679	1,791	1,692	1,692
District Development		4,686	4,686	4,007	4,024	4,024
Roads and Footpaths		15,211	15,211	14,208	14,210	14,210
Water Supply		6,230	6,230	4,936	4,943	4,943
Sewerage and the Treatment and Disposal of Sewage		10,127	10,127	9,451	8,052	8,052
Stormwater Drainage		3,330	3,330	3,310	2,783	2,783
Solid Waste		5,982	5,982	6,368	6,103	6,103
Recreation		12,694	12,694	13,333	12,484	12,484
Libraries and Museums		3,725	3,725	3,476	2,749	2,749
Community Protection		8,141	8,141	7,592	8,283	8,283
Community Development		1,819	1,819	1,577	2,318	2,318
Property Management		1,275	1,275	741	1,096	1,096
Earthquake Recovery		1,706	1,706	2,602	2,673	2,673
Non Significant Activities	5	5,226	5,226	1,604	1,458	1,458
<b>TOTAL EXPENSES</b>	6	<b>81,831</b>	<b>81,831</b>	<b>74,996</b>	<b>72,868</b>	<b>72,868</b>
<b>OPERATING SURPLUS / (DEFICIT) BEFORE GAINS</b>		<b>33,343</b>	<b>33,343</b>	<b>53,899</b>	<b>40,854</b>	<b>40,854</b>
Other gains	4	252	252	142	1,606	1,606
<b>OPERATING SURPLUS / (DEFICIT) AFTER GAINS</b>		<b>33,595</b>	<b>33,595</b>	<b>54,041</b>	<b>42,460</b>	<b>42,460</b>
Plus Share of Associates	14	(63)	-	-	(38)	-
<b>NET SURPLUS / (DEFICIT) BEFORE TAXATION</b>		<b>33,532</b>	<b>33,595</b>	<b>54,041</b>	<b>42,422</b>	<b>42,460</b>
Less Taxation expense	8	(137)	(137)	(75)	(276)	(276)
<b>NET SURPLUS / (DEFICIT)</b>		<b>33,395</b>	<b>33,458</b>	<b>53,966</b>	<b>42,146</b>	<b>42,184</b>
<b>Total operating expenditure includes</b>						
Revaluation loss recognised in Surplus / (Deficit)	6	-	-	-	216	216
Impairment increase / (decrease) of property, plant & equipment and infrastructural assets	17d	-	-	-	(619)	(619)
Interest	6	3,683	3,683	6,256	2,929	2,929

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 2015

	Note	Group 2015 Actual	Parent 2015 Actual	Parent 2015 Budget	Group 2014 Actual	Parent 2014 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>NET SURPLUS / (DEFICIT)</b>		<b>33,395</b>	<b>33,458</b>	<b>53,966</b>	<b>42,146</b>	<b>42,184</b>
<i>Other comprehensive revenue and expense</i>						
Gain/(Loss) on asset revaluation	22a	35,656	35,656	38,612	75,110	75,110
Increase/(decrease) in asset revaluation reserve due to Impairment & impairment reversal	22a	3,388	3,388	-	1,032	1,032
Financial assets at fair value through other comprehensive revenue and expense	22a	32	32	-	142	142
<b>TOTAL OTHER COMPREHENSIVE REVENUE AND EXPENSE</b>		<b>39,076</b>	<b>39,076</b>	<b>38,612</b>	<b>76,284</b>	<b>76,284</b>
<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE</b>		<b>72,471</b>	<b>72,534</b>	<b>92,578</b>	<b>118,430</b>	<b>118,468</b>

## CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS / EQUITY for the year ended 30 June 2015

	Note	Group 2015 Actual	Parent 2015 Actual	Parent 2015 Budget	Group 2014 Actual	Parent 2014 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>EQUITY AT BEGINNING OF THE YEAR</b>		<b>1,268,622</b>	<b>1,265,980</b>	<b>1,238,932</b>	<b>1,150,192</b>	<b>1,147,512</b>
Net Surplus / (Deficit) for the year		33,395	33,458	53,966	42,146	42,184
Other comprehensive revenue and expense		39,076	39,076	38,612	76,284	76,284
<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR</b>		<b>72,471</b>	<b>72,534</b>	<b>92,578</b>	<b>118,430</b>	<b>118,468</b>
<b>EQUITY AT END OF THE YEAR</b>		<b>1,341,093</b>	<b>1,338,514</b>	<b>1,331,510</b>	<b>1,268,622</b>	<b>1,265,980</b>

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

## CONSOLIDATED FINANCIAL POSITION

### as at 30 June 2015

	Note	Group 2015 Actual	Parent 2015 Actual	Parent 2015 Budget	Group 2014 Actual	Parent 2014 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current Assets</b>						
Cash and cash equivalents	9	11,866	11,866	8,253	20,531	20,531
Short term investments		66	66	-	-	-
Inventories		255	255	224	242	242
Trade and other receivables	11	7,819	7,819	7,018	7,657	7,657
Non-current assets held for sale	12	863	863	-	1,075	1,075
<b>TOTAL CURRENT ASSETS</b>		<b>20,869</b>	<b>20,869</b>	<b>15,495</b>	<b>29,505</b>	<b>29,505</b>
<b>Non Current Assets</b>						
Other financial assets	10	2,158	2,158	1,384	1,646	1,646
Forestry assets	13	1,512	1,512	2,151	1,818	1,818
Investments in associates	14	2,578	-	-	2,641	-
Derivative financial instruments	15	351	351	507	573	573
Investment properties	16	2,683	2,683	2,837	2,724	2,724
Property, plant and equipment	17a	65,832	65,832	58,004	60,280	60,280
Infrastructural assets	17b	1,347,187	1,347,187	1,346,025	1,241,709	1,241,709
Intangible assets	17c	1,441	1,441	1,500	-	-
<b>TOTAL NON CURRENT ASSETS</b>		<b>1,423,742</b>	<b>1,421,164</b>	<b>1,412,408</b>	<b>1,311,391</b>	<b>1,308,750</b>
<b>TOTAL ASSETS</b>		<b>1,444,611</b>	<b>1,442,033</b>	<b>1,427,903</b>	<b>1,340,896</b>	<b>1,338,255</b>
<b>Current Liabilities</b>						
Trade and other payables	18	17,689	17,689	16,276	18,020	18,020
Employee benefit liabilities	19	2,376	2,376	1,974	2,120	2,120
Development contributions	20	1,552	1,552	2,564	1,341	1,341
Derivative financial instruments	15	40	40	-	39	39
Current portion of borrowings	21	15,000	15,000	4,322	5,000	5,000
<b>TOTAL CURRENT LIABILITIES</b>		<b>36,657</b>	<b>36,657</b>	<b>25,136</b>	<b>26,520</b>	<b>26,520</b>
<b>Non Current Liabilities</b>						
Derivative financial instruments	15	1,862	1,862	1,690	756	756
Borrowings	21	65,000	65,000	69,568	45,000	45,000
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>66,862</b>	<b>66,862</b>	<b>71,258</b>	<b>45,756</b>	<b>45,756</b>
<b>TOTAL LIABILITIES</b>		<b>103,519</b>	<b>103,519</b>	<b>96,394</b>	<b>72,276</b>	<b>72,276</b>
<b>NET ASSETS</b>		<b>1,341,093</b>	<b>1,338,514</b>	<b>1,331,510</b>	<b>1,268,622</b>	<b>1,265,980</b>
<b>Ratepayers Equity</b>						
Accumulated general equity	22a	727,635	725,284	780,516	694,342	691,928
Other reserves	22a	5,977	5,977	6,387	6,101	6,101
Revaluation reserve	22a	607,481	607,253	544,607	568,178	567,950
<b>TOTAL RATEPAYERS' EQUITY</b>		<b>1,341,093</b>	<b>1,338,514</b>	<b>1,331,510</b>	<b>1,268,622</b>	<b>1,265,980</b>

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



## CONSOLIDATED STATEMENT OF CASH FLOWS

### for the year ended 30 June 2015

	Note	Group 2015 Actual	Parent 2015 Actual	Parent 2015 Budget	Group 2014 Actual	Parent 2014 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash Flows From Operating Activities</b>						
<b>Cash was provided from:</b>						
Receipts from ratepayers		45,768	45,768	45,946	41,963	41,963
Receipts from subsidies (excluding earthquake subsidies)		12,366	12,366	4,257	6,124	6,124
Earthquake related receipts		4,718	4,718	16,752	24,101	24,101
Receipts from other revenue		18,419	18,419	19,523	18,236	18,236
Development and other contributions		7,347	7,347	14,051	10,297	10,297
Interest received		450	450	586	496	496
Dividends received		652	652	250	660	660
Receipt of Canterbury Regional Council Rates		7,920	7,920	6,250	7,367	7,367
Net Goods and Services Tax		-	-	-	-	-
		<b>97,640</b>	<b>97,640</b>	<b>107,615</b>	<b>109,244</b>	<b>109,244</b>
<b>Cash was disbursed to:</b>						
Payments to suppliers		(38,606)	(38,606)	(36,194)	(37,021)	(37,021)
Payments to employees		(20,333)	(20,333)	(17,630)	(18,981)	(18,981)
Payments to Canterbury Regional Council		(7,708)	(7,708)	(6,250)	(7,106)	(7,106)
Income tax paid		(137)	(137)	(75)	(276)	(276)
Interest paid		(3,849)	(3,849)	(6,256)	(2,849)	(2,849)
Net Goods and Services Tax		(163)	(163)	-	(183)	(183)
		<b>(70,796)</b>	<b>(70,796)</b>	<b>(66,405)</b>	<b>(66,416)</b>	<b>(66,416)</b>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	23	<b>26,844</b>	<b>26,844</b>	<b>41,210</b>	<b>42,828</b>	<b>42,828</b>
<b>Cash Flows From Investing Activities</b>						
<b>Cash was provided from:</b>						
Proceeds from sale of property, plant and equipment		667	667	745	909	909
Proceeds from Community loans repaid and Investments returned		14	14	-	15	15
		<b>681</b>	<b>681</b>	<b>745</b>	<b>924</b>	<b>924</b>
<b>Cash was disbursed to:</b>						
Purchase of Non Current Assets		(65,560)	(65,560)	(78,421)	(53,242)	(53,242)
Acquisition of investments		(630)	(630)	-	(320)	(320)
		<b>(66,190)</b>	<b>(66,190)</b>	<b>(78,421)</b>	<b>(53,562)</b>	<b>(53,562)</b>
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>(65,509)</b>	<b>(65,509)</b>	<b>(77,676)</b>	<b>(52,638)</b>	<b>(52,638)</b>

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

**CONSOLIDATED STATEMENT OF CASH FLOWS (cont'd)**  
**for the year ended 30 June 2015**

	Note	Group 2015 Actual	Parent 2015 Actual	Parent 2015 Budget	Group 2014 Actual	Parent 2014 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash Flows From Financing Activities</b>						
<b>Cash was provided from:</b>						
Proceeds from borrowings		35,000	35,000	26,613	20,000	20,000
		<b>35,000</b>	<b>35,000</b>	<b>26,613</b>	<b>20,000</b>	<b>20,000</b>
<b>Cash was applied to:</b>						
Repayment of borrowings		(5,000)	(5,000)	(2,723)	(19,001)	(19,001)
		<b>(5,000)</b>	<b>(5,000)</b>	<b>(2,723)</b>	<b>(19,001)</b>	<b>(19,001)</b>
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>30,000</b>	<b>30,000</b>	<b>23,890</b>	<b>999</b>	<b>999</b>
Net Increase (Decrease) in Cash Held		(8,665)	(8,665)	(12,576)	(8,811)	(8,811)
Add Opening Bank Brought Forward		20,531	20,531	20,829	29,342	29,342
<b>ENDING CASH</b>		<b>11,866</b>	<b>11,866</b>	<b>8,253</b>	<b>20,531</b>	<b>20,531</b>

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

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

# ***Funding Impact Statement***

## **FOR WHOLE OF COUNCIL**

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

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

## FUNDING IMPACT STATEMENT for the year ended 30 June 2015 Whole of Council

	2014 Annual Plan	2014 Actual	2015 Annual Plan	2015 Actual
	\$'000	\$'000	\$'000	\$'000
<b>Source of operating funding</b>				
General Rates, uniform annual general charges, rates penalties	24,897	25,473	27,885	29,029
Targeted Rates	17,469	16,976	18,061	17,454
Subsidies and grants for operating purposes	2,536	2,503	2,346	3,122
Fees and charges	14,382	17,367	15,414	17,063
Interest and dividends from investments	907	1,190	836	871
Local authorities fuel tax, fines, infringement fees and other receipts	3,757	1,004	3,573	1,286
<b>TOTAL OPERATING FUNDING</b>	<b>63,948</b>	<b>64,513</b>	<b>68,115</b>	<b>68,825</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	49,688	52,469	53,317	58,328
Finance costs	5,107	2,929	6,256	3,681
Other operating funding applications	-	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>54,795</b>	<b>55,398</b>	<b>59,573</b>	<b>62,009</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>9,153</b>	<b>9,115</b>	<b>8,542</b>	<b>6,816</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	18,343	15,359	18,662	12,863
Development and financial contributions	16,634	11,405	14,052	7,138
Increase (decrease) in debt	33,652	999	59,083	30,000
Gross proceeds from sale of assets	570	1,205	745	667
Lump sum contributions	-	-	-	-
Other dedicated capital funding	3,850	3,147	535	532
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>73,049</b>	<b>32,115</b>	<b>93,077</b>	<b>51,200</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	24,893	21,591	47,625	31,868
- to improve the level of service	22,029	11,548	31,228	24,059
- to replace existing assets	62,183	41,909	44,566	36,528
Increase (decrease) in reserves	(26,903)	(34,122)	(21,800)	(34,988)
Increase (decrease) in investments	-	305	-	550
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>82,202</b>	<b>41,231</b>	<b>101,619</b>	<b>58,016</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(9,153)</b>	<b>(9,115)</b>	<b>(8,542)</b>	<b>(6,816)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## FUNDING IMPACT STATEMENT for the year ended 30 June 2015 Whole of Council

	2014 Annual Plan	2014 Actual	2015 Annual Plan	2015 Actual
	\$'000	\$'000	\$'000	\$'000
<b>Reconciliation between Statement of Financial Performance and Funding Impact Statement</b>				
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING PER FUNDING IMPACT STATEMENT</b>	<b>9,153</b>	<b>9,115</b>	<b>8,542</b>	<b>6,816</b>
Subsidies and grants for capital expenditure	18,343	15,359	18,662	12,863
Development and financial contributions	16,634	11,405	14,052	7,138
Insurance proceeds - capital	3,850	3,147	535	532
Vested assets	22,379	19,542	27,530	26,075
Gain on sale	340	1,606	142	252
Depreciation	(14,187)	(14,396)	(15,423)	(17,880)
FV movement on assets/liabilities - non monetary	-	(299)	-	(1,643)
Assets written off	-	(3,528)	-	(556)
Revaluation loss recognised in surplus/(deficit)	-	(216)	-	-
Impairment reversal recognised in surplus/(deficit)	-	619	-	-
Surplus by Water Unit and Project Delivery Unit	-	106	-	-
<b>NET SURPLUS/(DEFICIT) BEFORE TAXATION</b>	<b>56,512</b>	<b>42,460</b>	<b>54,041</b>	<b>33,595</b>



# ***Accounting Policies***

# Accounting Policies

## Statement of Accounting Policies

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

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

WDC consists of the Waimakariri District Council and its subsidiary, Prime Building Compliance Ltd (PBCL). The liquidation process for PBCL was completed on 27 May 2015.

WDC holds equity shares in the following of its associates, 50% equity share in Te Kohaka o Tuhaitara 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 WDC is to provide goods and services for the community or social benefit rather than making a financial return. Accordingly, WDC has designated itself and the group as public benefit entities (PBEs) for financial reporting purposes.

The financial statements of WDC are for the year ended 30 June 2015. The financial statements were authorised for issue by Council on 6 October 2015.

### **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 2015 financial statements.

The financial statements have been prepared in accordance with Tier 1 PBE accounting standards. These financial statements that comply with PBE Standards are the first financial statements presented in accordance with the new PBE accounting standards. No material adjustments arise on transition to the new 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 and not early adopted**

In October 2014, the PBE suite of accounting standards was updated to incorporate requirements and guidance for the not-for-profit sector. These updated standards apply to PBEs with reporting periods beginning on or after 1 April 2015. The Council will apply these



updated standards in preparing its 30 June 2016 financial statements. The Council expects that there will be minimal or no charge in applying these updated accounting standards.

### **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 so as to obtain benefits from the activities of the subsidiary. This power exists where the Council controls the majority voting power on the governing body or 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**

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

### **Revenue**

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

#### **Rates revenue**

The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Revenue arising from late payment penalties is recognised as revenue when rates become overdue.
- Rates collected on behalf of the Environmental Canterbury Regional Council (Ecan) are not recognised in the financial statements, as the Council is acting as an agent for Ecan.

**Development and financial contributions**

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

**New Zealand Transport Agency roading subsidies**

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

**Other grants received**

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

**Building and resource consent revenue**

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

**Provision of commercially based services**

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

**Sales of goods and services**

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

**Infringement fees and fines**

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

**Vested or donated physical assets**

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

**Interest and dividends**

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

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

**Insurance proceeds**

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

**Expenditure**

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

**Borrowing costs**

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

**Grant expenditure**

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

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

**Income tax**

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

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

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the statement of

financial position and the corresponding tax bases used in the computation of taxable profit.

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

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

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

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

#### **Finance leases**

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental

to ownership of an asset, whether or not title is eventually transferred.

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

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

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

#### **Operating leases**

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

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

#### **Balance Sheet items**

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

#### **Cash and cash equivalents**

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

#### **Trade and other receivables**

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

Infrastructural assets – Infrastructure assets are the fixed utility systems owned by WDC. 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.



All other asset classes are measured at cost less accumulated depreciation and impairment losses.

### Additions

The cost of an item of property, plant, and 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:

Land	Not Depreciated	
<b>Buildings:</b>		
Structure	55 – 100 years	(1% - 1.82%)
Roof	40 years	(2.50%)
Panels & Fitout	15 years	(6.67%)
Ventilation & Heating	20 years	(5.00%)
<b>Plant and Machinery</b>	4 – 15 years	(6.67% – 25%)
<b>Computer Equipment</b>	4 years	(25%)
<b>Office Equipment</b>	10 years	(10%)
<b>Furniture and Fittings</b>	5 – 10 years	(10% – 20%)
<b>Vehicles</b>	5 – 8 years	(12.5% – 20%)
<b>Library Books</b>	3 – 10 years	(10% – 33.3%)
<b>Infrastructure Assets</b>		
<b>Roads:</b>		
Formation	Not depreciated	
Top surface	1 – 25 years	(4% - 100%)
Pavement	40 – 100 years	(1% - 2.5%)
Footpaths	20 – 50 years	(2% - 5%)
Streetlights	25-60 years	(1.67% - 4%)
Bridges	40 – 150 years	(0.67% - 2.5%)
<b>Water Reticulation</b>		
Pipes	35 – 100 years	(1% - 2.86%)
Valves, hydrants	75 years	(1.33%)
Pump stations	20 – 100 years	(1% - 5%)
Tanks	60 – 80 years	(1.25% - 1.67%)
<b>Sewerage systems</b>		
Pipes	35 – 100 years	(1% - 2.86%)
Manholes	60 – 75 years	(1.33% - 1.67%)
Treatment plant	30 – 80 years	(1.25% - 3.33%)
Pump stations	20 – 100 years	(1% - 5%)
<b>Drainage systems</b>		
Pipes	25 – 50 years	(2% - 4%)
Manholes, cesspits	50 years	(2%)
Pump stations	25 – 50 years	(2% - 4%)

## **Intangible assets**

### **Software acquisition and development**

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

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

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

### **Amortisation**

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

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

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

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

Property, plant, and equipment and intangible assets subsequently measured at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

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

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

### **Investment property**

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

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

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

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

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

### **Forestry**

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

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

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

## **Employee benefits**

### **Short term benefits**

Employee benefits that WDC 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.

WDC 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 WDC 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 WDC.



Restricted reserves are those reserves subject to specific conditions accepted as binding by the WDC and which may not be revised by the WDC 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.

WDC created reserves are reserves established by WDC decision. The WDC may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the WDC.

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 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 WDC invests as part of its day to day cash management.

Operating activities include cash received from all revenue sources of the WDC 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 WDC'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 WDC.

#### **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 WDC 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 WDC 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***

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

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

WDC 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 WDC's accounting policies***

Management has exercised the following critical judgements in applying the WDC's accounting policies for the period ended 30 June 2015:

#### ***Classification of property***

WDC 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 WDC's Community Development activity. These properties are accounted for as property, plant and equipment.

WDC 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 whether the land is surplus or to be utilised as for WDC 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 PBE Standards. No changes to recognition/measurement were required.

# ***Financial Benchmarking***

# Financial Benchmarking

## Annual report disclosure statement for year ending 30 June 2015

### What is the purpose of this statement?

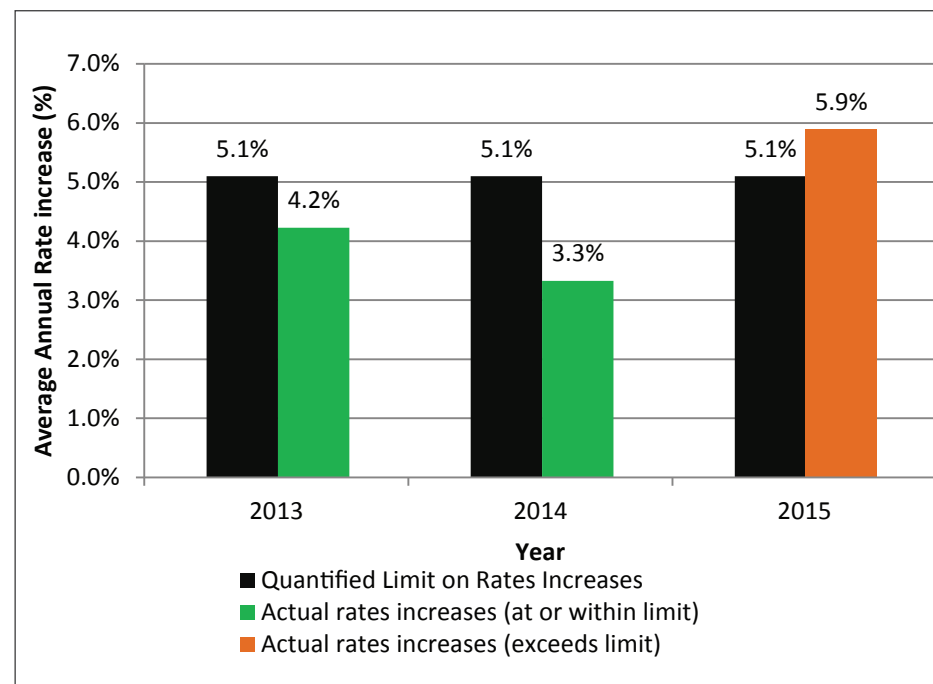
The purpose of this statement is to disclose the Council's financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

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 Ten Year Plan. There was no limit established in the 2009-2019 Long Term Plan in regards to this measure.

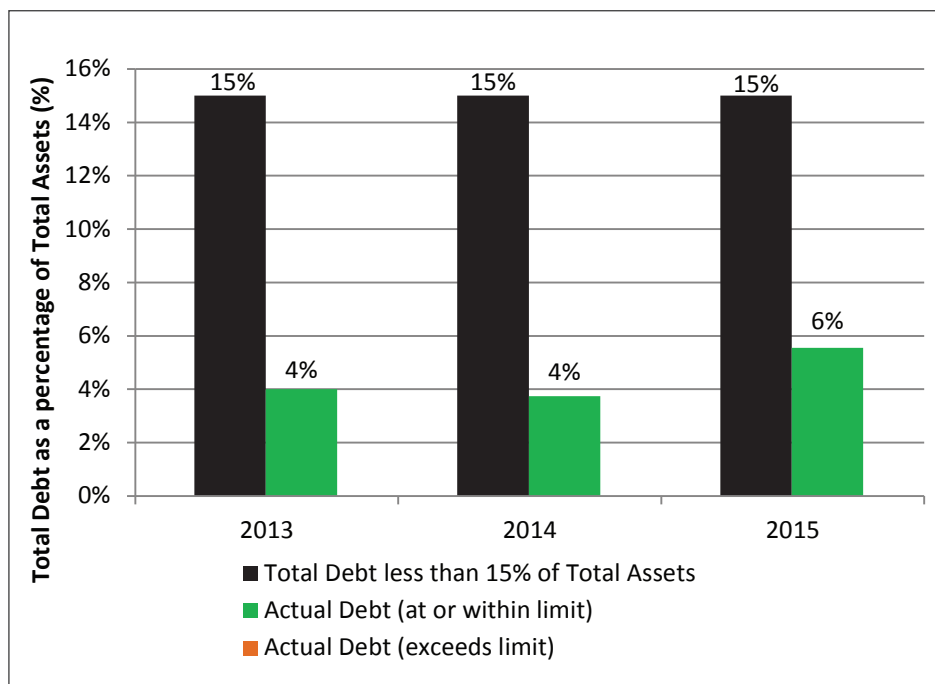
The average rates increase per property in 2012-13 and 2013-14 were less than budgeted as Council had remitted rates based on Council's rates remission policy (refer to Note 1).



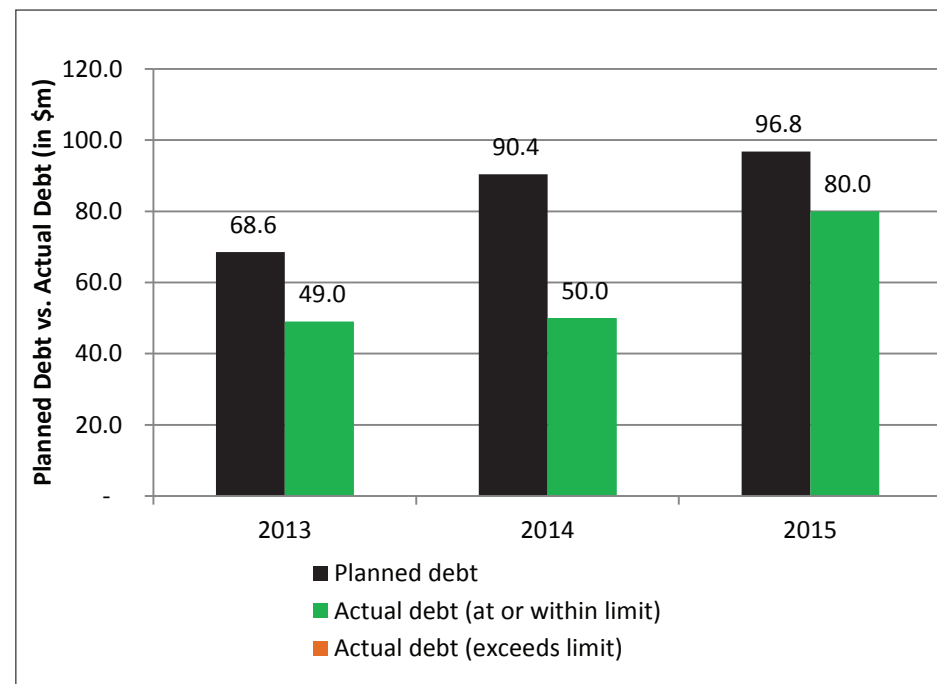
### Debt affordability benchmark

The Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing. The following graphs compare 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 Ten Year Plan. There was no limit established in the 2009-2019 Long Term Plan in regards to this measure.



The quantified limit for the following graph is actual debt will not exceed planned debt. The limit shown was sourced from the 2012-2022 Ten Year Plan. There was no limit established in the 2009-2019 Long Term Plan in regards to this measure.

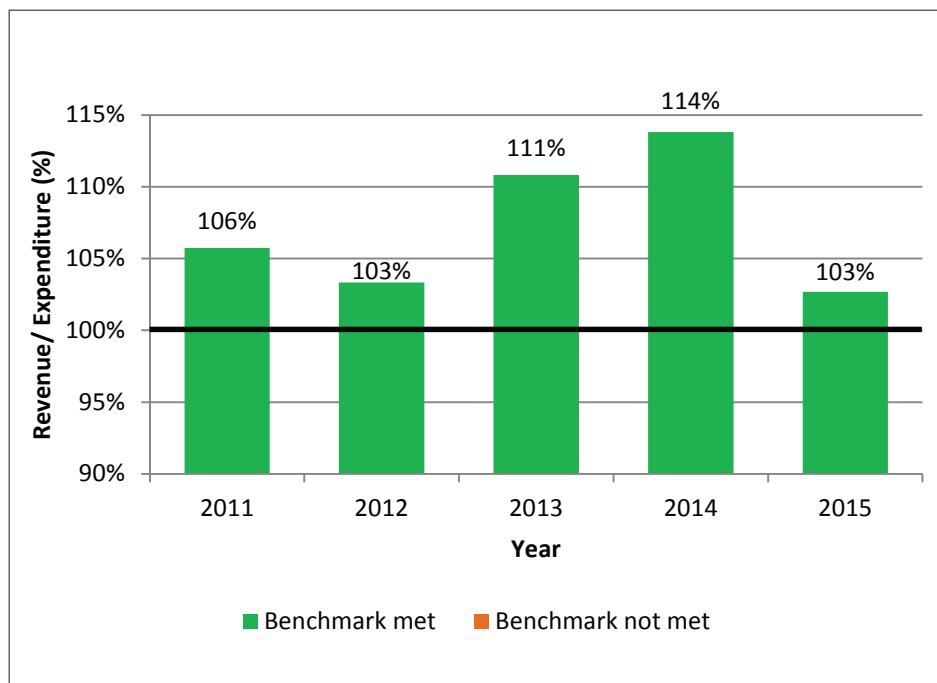


### Balanced budget benchmark

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 during the period between 2012-13 and 2013-14, due to roading subsidies from New Zealand Transport Agency (NZTA) and insurance recoveries for earthquake works.

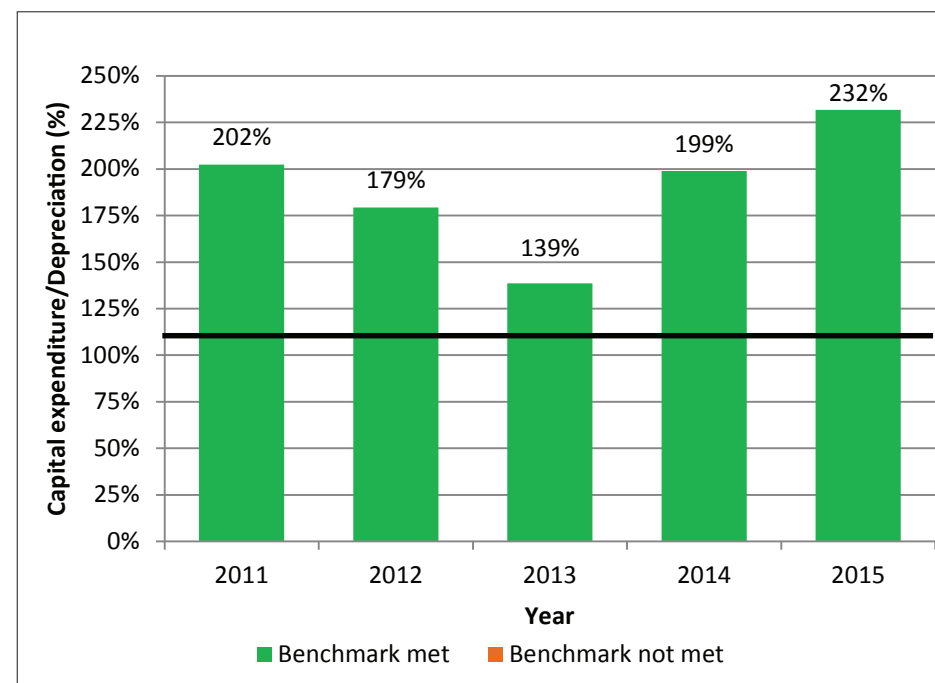


### Essential services benchmark

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.

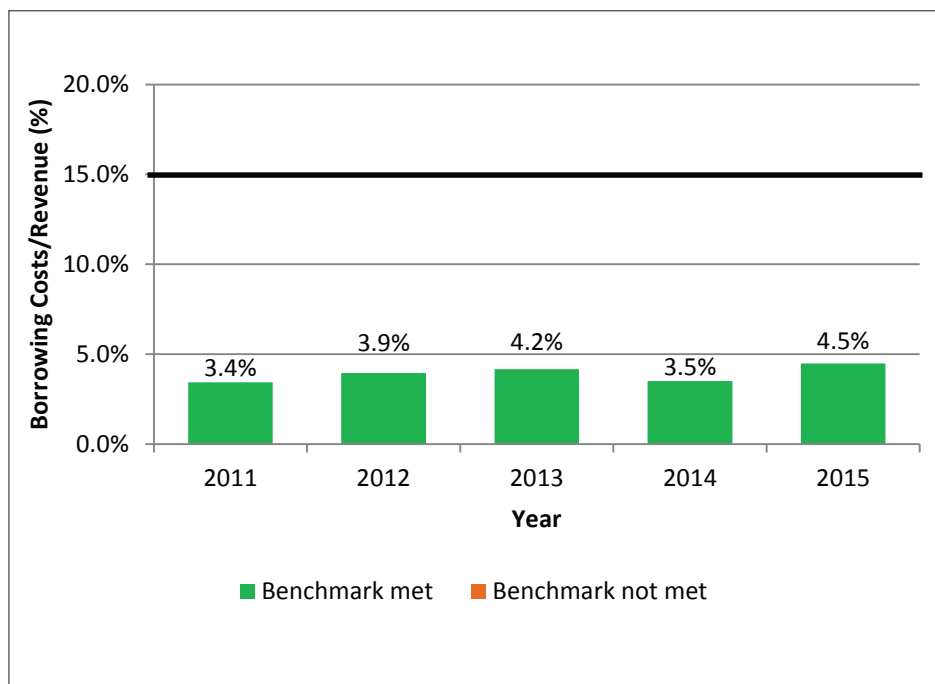
The Council expenditure on network services excludes earthquake repairs/replacements but includes new/growth works.



### Debt servicing benchmark A

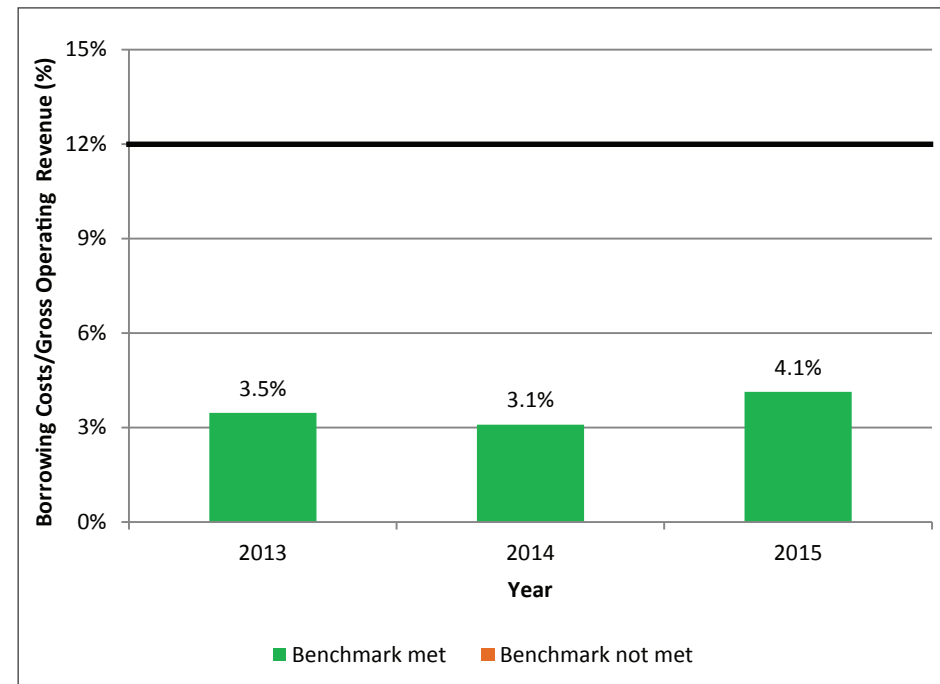
The following graph displays the Council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

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

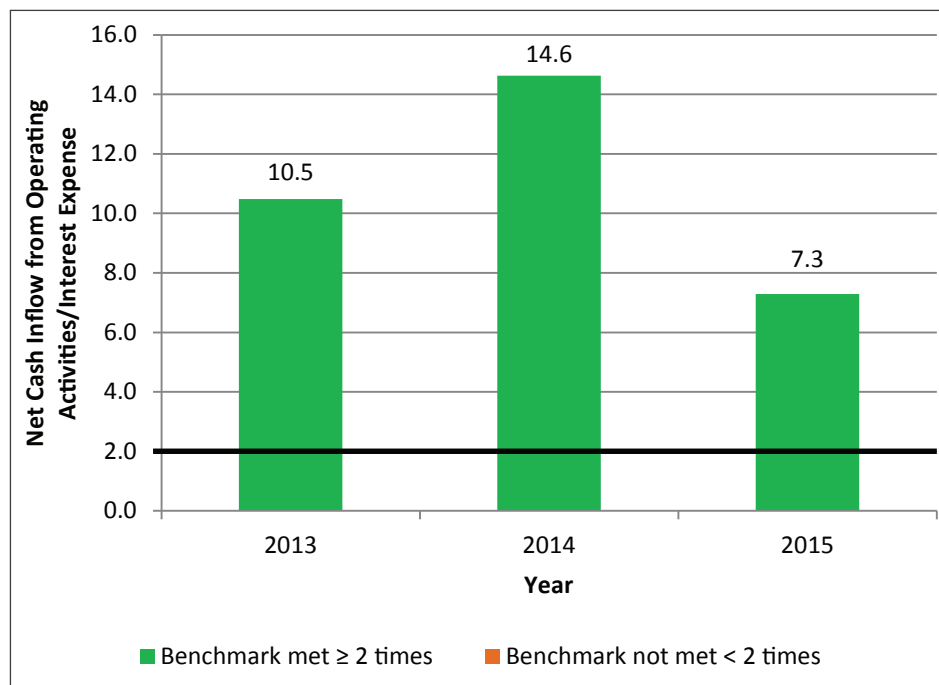
The following graph displays the Council's borrowing costs as a proportion of gross operating revenue. No limit was established in the 2009-2019 Long Term Plan. In the 2012-2022 Ten Year Plan, the limit set by the Council was 12%. The benchmark was met in each year shown.



### Debt servicing benchmark C

The following graph compares Council's net cash inflow from operating activities with the interest expense. A limit was set in the 2012-2022 Ten Year Plan.

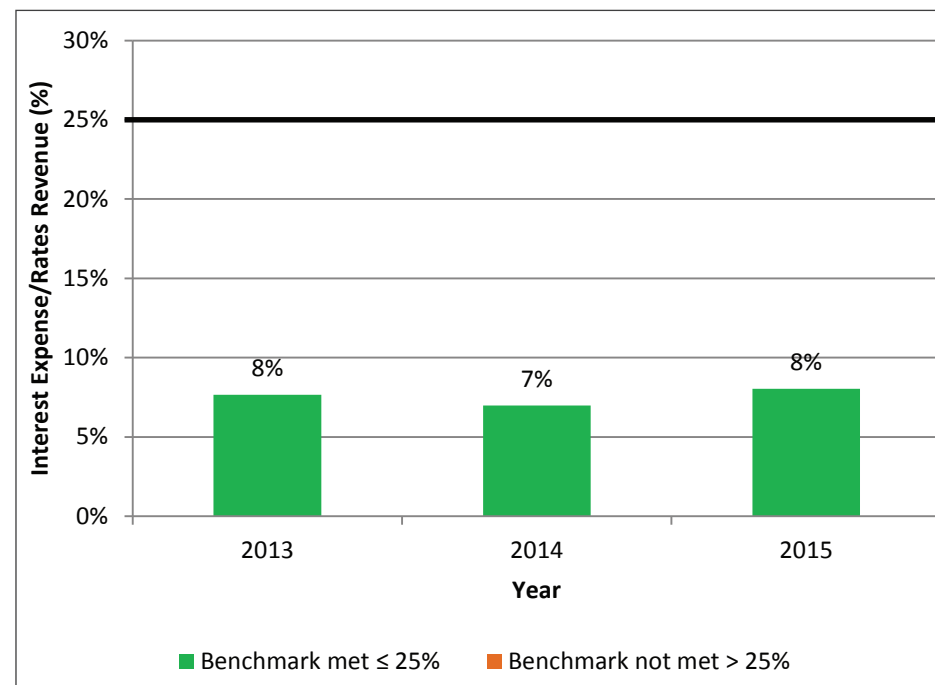
The Council meets this benchmark if net cash inflow from operating activities exceeds gross interest expense by 2 times. The limit was not established in the 2009-2019 Long Term Plan.



### Debt servicing benchmark D

The following graph compares Council's interest expense with the rates revenue and the limit was sourced from the 2012-2022 Ten Year Plan.

The Council meets this benchmark if interest expense as a proportion of rates revenue does not exceed 25%. The limit was not established in the 2009-2019 Long Term Plan.



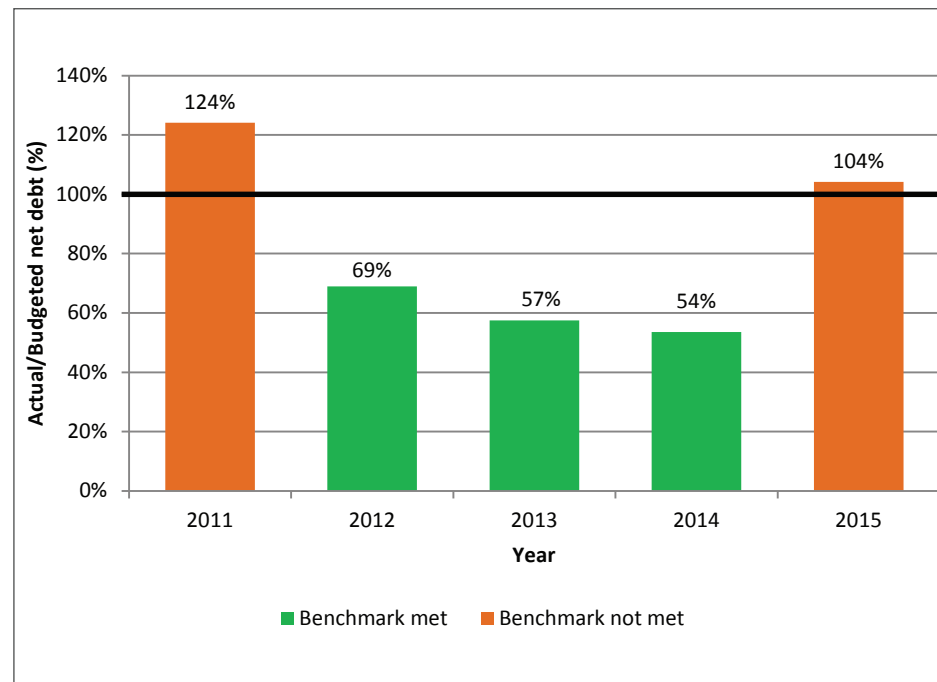


### Debt control benchmark

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.

The benchmark was not met in 2010-11 as debt was raised to fund response and recovery work for the Canterbury Earthquakes.



### Operations control benchmark

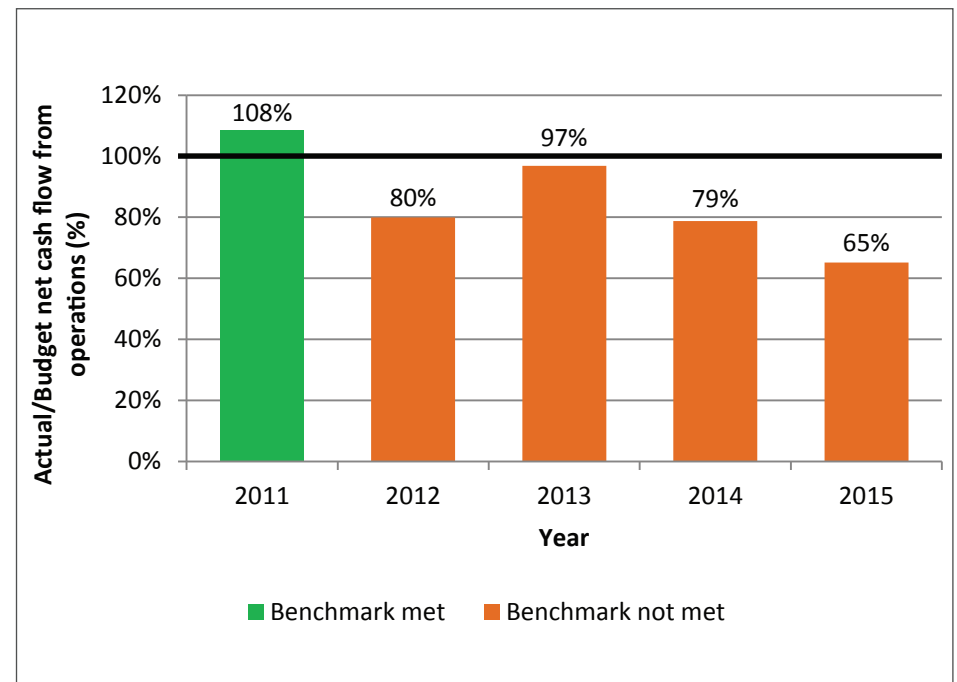
This graph displays the Council's actual net cash flow from operations as a proportion of its planned net cash flow from operations.

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.

The benchmark was not met in 2011-12 and 2012-13 due to less than budgeted earthquake recoveries from insurance and Canterbury Earthquake Recovery Authority (CERA).

In 2013-14 Council received less NZTA subsidies compared to the budget due to delayed progress of some roading capital projects for example, the new Ashley Bridge project.

In 2014-15 the benchmark was not met as delays in the Earthquake recovery programme reduced the cash received from Canterbury Earthquake Recovery Authority (CERA).





# Notes to the Financial Statements

- Rates
- Subsidies and grants
- Other revenue
- Other Gains
- Non Significant Activities (Corporate Services)
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- Related Parties
- Landfill Sites and Aftercare Provision
- Capital Management
- Events After Balance Date
- Explanation of Major Variances Against Budget

**1. RATES**

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
<b>GENERAL RATES</b>	<b>6,253</b>	<b>6,253</b>	<b>5,447</b>	<b>5,447</b>
<i>Targeted Rates</i>				
Roads and Footpaths	8,931	8,931	8,117	8,117
Water Supply	5,413	5,413	5,376	5,376
Sewerage and the Treatment and Disposal of Sewage	7,044	7,044	6,842	6,842
Drainage	3,234	3,234	3,126	3,126
Solid Waste	1,021	1,021	938	938
Central Business Areas	42	42	40	40
Promotion and Economic Development	142	142	121	121
Stock Control	51	51	38	38
Rural Fire Control	216	216	212	212
Community Ward	333	333	322	322
Museum Levy	515	515	406	406
Community Services - Parks and reserves, buildings and grants	7,196	7,196	6,226	6,226
Library	2,430	2,430	2,226	2,226
Pools	2,976	2,976	2,493	2,493
Earthquake Recovery	-	-	-	-
<b>TOTAL TARGETED RATES</b>	<b>39,544</b>	<b>39,544</b>	<b>36,483</b>	<b>36,483</b>
<b>TOTAL RATES</b>	<b>45,797</b>	<b>45,797</b>	<b>41,930</b>	<b>41,930</b>

**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.

	2015	2014
	\$'000	\$'000
<b>Rates remissions</b>		
Land used for sport, recreation or cultural purposes	36	26
Water and Sewer remission on vacant sections	134	85
Sewer pan remission for schools, churches, non-profit organisations	87	76
Earthquake remissions	19	171
Penalty remissions	84	154
<b>TOTAL</b>	<b>360</b>	<b>512</b>
<b>Rating Base Information used for setting 2014/15 rates</b>		
Number of rating units within the district as at 30 June 2014:		23,768
Total capital value of rating units within the district as at 30 June 2014:		12,861,136,400
Total land value of rating units within the district as at 30 June 2014:		6,443,614,100

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

	Actual Rates Levied	Actual Transfer from Reserves	Actual Total 2015	Budget General Rates 2015
	\$	\$	\$	\$
<b>Activity</b>				
Governance	1,154	284	1,438	1,438
District Development	2,132	525	2,657	2,657
Water Supply	6	2	8	8
Sewerage and the Treatment and Disposal of Sewage	45	11	56	56
Drainage	104	25	129	129
Recreation	802	198	1,000	1,000
Community Protection	1,272	313	1,585	1,585
Community Development	278	68	346	346
Solid Waste	460	113	573	573
	<b>6,253</b>	<b>1,539</b>	<b>7,792</b>	<b>7,792</b>

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

## 2. SUBSIDIES AND GRANTS

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
New Zealand Transport Agency	11,792	11,792	7,210	7,210
less NZTA Subsidy for Earthquake Recoveries reported separately	(1,339)	(1,339)	(516)	(516)
	<b>10,453</b>	<b>10,453</b>	<b>6,693</b>	<b>6,693</b>
Other subsidies	7	7	37	37
Grants	1,018	1,018	432	432
<b>TOTAL SUBSIDIES AND GRANTS</b>	<b>11,478</b>	<b>11,478</b>	<b>7,162</b>	<b>7,162</b>

There are no unfulfilled conditions and other contingencies attached to subsidies and grants recognised (2014: nil).

### 3. OTHER REVENUE

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
User charges	8,298	8,298	7,400	7,400
Regulatory revenue - resource consents	730	730	888	888
Regulatory revenue - building consents	5,159	5,159	6,368	6,368
Regulatory revenue	755	755	610	610
Rental from Investment properties	200	200	186	186
Infringements and fines	73	73	109	109
Rendering of services	356	356	300	300
Petrol tax	398	398	405	405
Dividend	458	458	714	714
Rates Penalties	701	701	525	525
Other	2,106	2,106	1,550	1,550
<b>TOTAL OTHER REVENUE</b>	<b>19,235</b>	<b>19,235</b>	<b>19,055</b>	<b>19,055</b>
<i>Other revenue by activity</i>				
Governance	12	12	113	113
District Development	742	742	917	917
Roads and Footpaths	742	742	725	725
Water Supply	189	189	158	158
Sewerage and the Treatment and Disposal of Sewage	1,363	1,363	458	458
Drainage	159	159	32	32
Solid Waste	4,544	4,544	4,571	4,571
Recreation	1,965	1,965	1,978	1,978
Libraries and Museums	182	182	146	146
Community Protection	6,290	6,290	7,244	7,244
Community Development	997	997	775	775
Property Management	965	965	906	906
Earthquake Recovery	122	122	134	134
Non Significant Activities	963	963	898	898
<b>TOTAL OTHER REVENUE</b>	<b>19,235</b>	<b>19,235</b>	<b>19,055</b>	<b>19,055</b>

#### 4. OTHER GAINS

	Note	Group 2015	Parent 2015	Group 2014	Parent 2014
		\$'000	\$'000	\$'000	\$'000
Gains on changes in fair value of forestry assets	13	-	-	-	-
Gains on disposal of property, plant and equipment		180	180	196	196
Gains on disposal of non current assets held for sale		72	72	86	86
Gains on disposal of forestry		-	-	-	-
Gain on derivative financial instruments		-	-	1,023	1,023
Gains on disposal of investment property		-	-	301	301
<b>TOTAL OTHER GAINS</b>		<b>252</b>	<b>252</b>	<b>1,606</b>	<b>1,606</b>

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

This area of responsibility primarily provides internal support functions including: management, finance and administration, service centres and the Council computer system. Allocation of expenditure is based on the level of activity reflected by the level of expenditure. Rating collection costs have been allocated based on the level of rates funding budgeted in the Annual Plan for 2014-2015.

	Parent 2015 Actual	Parent 2015 Budget	Parent 2014 Actual
	\$'000	\$'000	\$'000
<b>Expenditure</b>			
District Management	733	758	679
Financial and Information Services	7,023	5,046	4,246
Secretarial Services	579	526	525
Revenue Collection and Service Centres	2,633	2,463	2,447
<b>TOTAL EXPENDITURE</b>	<b>10,968</b>	<b>8,793</b>	<b>7,897</b>
<b>Less internal allocations</b>			
Activities	5,037	4,909	4,633
Computers	1,956	1,771	1,663
Rate Collection	610	701	542
	<b>7,603</b>	<b>7,381</b>	<b>6,838</b>
<b>BALANCE TO NON SIGNIFICANT ACTIVITIES</b>	<b>3,365</b>	<b>1,412</b>	<b>1,059</b>
Corporate On Cost	116	25	(151)
Sundry Operations	547	167	564
Loss on Interest Rate Swaps	1,330	-	-
Provision for Doubtful Debts	(132)	-	(14)
<b>TOTAL AS PER NON SIGNIFICANT ACTIVITIES IN THE STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>5,226</b>	<b>1,604</b>	<b>1,458</b>
<i>Financial and information Services includes depreciation of:</i>	483	383	357

Sundry Operations above includes unallocated overhead accounts, separate and special accounts.

## 6. EXPENDITURE

	Group 2015 Actual	Parent 2015 Actual	Parent 2015 Budget	Group 2014 Actual	Parent 2014 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Employee benefit expenses	20,589	20,589	19,838	19,260	19,260
Depreciation and amortisation (Note 17a, 17b, 17c)	17,880	17,880	15,423	14,396	14,396
Interest expense	3,683	3,683	6,256	2,929	2,929
Audit Fees to Principal Auditor for Annual Report	112	112	113	112	112
Audit Fees to Principal Auditor for Long Term Plan	86	86	78	-	-
Lease Costs	257	257	160	320	320
Bad Debts Written Off	69	69	2	9	9
Changes in provision for Doubtful Debts - increase/(decrease)	(83)	(83)	45	(81)	(81)
Remissions provided on rates (Note 1)	360	360	110	512	512
Insurance premiums	1,254	1,254	1,361	1,277	1,277
Ceremonies for the public or a section of the public	2	2	3	1	1
Direct expenses from investment property generating revenue	109	109	53	60	60
Loss on disposal of fixed and other infrastructural assets	550	550	-	3,458	3,458
Loss on change in fair value of interest rate swaps	1,330	1,330	-	-	-
Loss on change in fair value of forestry assets due to price changes and physical changes (Note 13)	227	227	-	246	246
Loss on disposal of forestry	6	6	-	69	69
Loss on change in fair value of investment property (Note 16)	41	41	-	53	53
Loss on change in fair value of financial asset	45	45	-	-	-
Payment of levies or general contributions to organisations considered appropriate to the function of the Council	1,577	1,577	1,446	1,505	1,505
Earthquake recovery expenditure excluding employee benefit expenses, interest expense, insurance expense, doubtful debts expense, depreciation expense and Loss on disposal of Assets	869	869	880	1,567	1,567
Impairment/(impairment reversal) of assets	-	-	-	(619)	(619)
Revaluation loss recognised in Surplus/(Deficit)	-	-	-	216	216
Other expenses	32,867	32,867	29,228	27,579	27,579
<b>TOTAL EXPENDITURE</b>	<b>81,831</b>	<b>81,831</b>	<b>74,996</b>	<b>72,868</b>	<b>72,868</b>

## 7. SEVERANCE PAYMENTS

During the year ended 30 June 2015 the Council made three severance payments totalling \$72,389.50 to employees (2014: none).



## 8. INCOME TAX

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
<b>Components of tax expense</b>				
Current tax expense	137	137	276	276
<b>INCOME TAX EXPENSE</b>	<b>137</b>	<b>137</b>	<b>276</b>	<b>276</b>
<b>Relationship between tax expense and accounting surplus</b>				
Surplus/ (deficit) before tax	33,532	33,595	42,422	42,460
Income tax using a rate of 28%	9,389	9,407	11,878	11,889
Plus (less) effect of permanent differences	(9,252)	(9,270)	(11,602)	(11,613)
<b>INCOME TAX EXPENSE</b>	<b>137</b>	<b>137</b>	<b>276</b>	<b>276</b>
There are no deferred tax liabilities at 30 June 15 (2014: Nil).				

## 9. CASH AND CASH EQUIVALENTS

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
Cash at Bank and on hand	10,056	10,056	10,923	10,923
Short Term Deposits maturing three months or less from date of acquisition	1,810	1,810	9,608	9,608
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>11,866</b>	<b>11,866</b>	<b>20,531</b>	<b>20,531</b>
The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.				

**10. OTHER FINANCIAL ASSETS**

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
<b>Non-Current portion</b>				
<i>Fair value through other comprehensive revenue and expense</i>				
Civic Assurance	106	106	99	99
Transwaste Canterbury Limited	1,072	1,072	1,047	1,047
Unlisted shares/Borrower notes in NZ Local Government Funding Agency Ltd (NZLGFA)	980	980	500	500
<b>TOTAL NON-CURRENT PORTION</b>	<b>2,158</b>	<b>2,158</b>	<b>1,646</b>	<b>1,646</b>
<b>TOTAL OTHER FINANCIAL ASSETS</b>	<b>2,158</b>	<b>2,158</b>	<b>1,646</b>	<b>1,646</b>

There were no impairment provisions for other financial assets (2014: nil).

**Unlisted shares - valuation**

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

**SUBSIDIARIES****Prime Building Compliance Limited**

Waimakariri District Council held 500,000 shares (2014: 500,000) of \$1 each. The Council held 100% of the issued shares.

The principal activity of the company was to provide building services. This function was brought back within Council from 1 December 2009 and the company was placed into liquidation on 28 April 2010. The liquidation was completed on 27 May 2015.

**OTHER SHAREHOLDINGS****Civic Assurance**

Waimakariri District Council holds 88,172 shares (2014: 88,172) of \$1 each. The Council holds 0.8% of the total shares in the company.

**Transwaste Canterbury Limited**

Waimakariri District Council holds 780,000 shares (2014: 780,000) of \$1 each. The Council holds 3.9% of the total shares in the company.

**NZ Local Government Funding Agency Ltd**

Waimakariri District Council holds 100,000 shares (2014: 100,000) of \$1 each. The Council holds 0.4% of the total shares in the company. Uncalled shares remain at 100,000 shares of \$1 each (2014: 100,000).

## 11. TRADE AND OTHER RECEIVABLES

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
Rates receivables	2,379	2,379	2,174	2,174
Other receivables	2,887	2,887	2,256	2,256
Earthquake recovery receivables	854	854	754	754
Related party receivables (Note 27)	12	12	301	301
New Zealand Transport Agency	1,425	1,425	2,191	2,191
Community loans	238	238	168	168
Accrued Interest	6	6	43	43
Goods and Services Tax	632	632	732	732
Prepayments	443	443	178	178
	<b>8,876</b>	<b>8,876</b>	<b>8,797</b>	<b>8,797</b>

### Less provision for impairment of receivables

- Rates	866	866	999	999
- Other	191	191	141	141
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>7,819</b>	<b>7,819</b>	<b>7,657</b>	<b>7,657</b>
Receivables from non-exchange transactions - this includes outstanding amounts for rates, grants, infringements, and fees and charges that are partly subsidised by rates	7,370	7,370	7,242	7,242
Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates	449	449	415	415
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>7,819</b>	<b>7,819</b>	<b>7,657</b>	<b>7,657</b>

The carrying value of trade and other receivables approximates their fair value.

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

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

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
Current	130	130	119	119
3 to 6 months	218	218	199	199
6 to 9 months	172	172	157	157
9 to 12 months	176	176	161	161
> 12 months	1,683	1,683	1,538	1,538
<b>CARRYING AMOUNT</b>	<b>2,379</b>	<b>2,379</b>	<b>2,174</b>	<b>2,174</b>

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

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

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
Current	3,122	3,122	3,057	3,057
3 to 6 months	149	149	77	77
6 to 9 months	86	86	14	14
9 to 12 months	286	286	12	12
> 12 months	110	110	152	152
<b>CARRYING AMOUNT</b>	<b>3,753</b>	<b>3,753</b>	<b>3,311</b>	<b>3,311</b>

As at 30 June 2015 and 2014, 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 Maori 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 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
<b>Rates Receivables</b>				
At 1 July	999	999	1,015	1,015
Additional provisions made during the year	-	-	-	-
Receivables paid or written off during the period	(133)	(133)	(16)	(16)
<b>AT 30 JUNE</b>	<b>866</b>	<b>866</b>	<b>999</b>	<b>999</b>
<b>Other Receivables</b>				
At 1 July	141	141	206	206
Additional provisions made during the year	50	50	-	-
Receivables paid or written off during the period	-	-	(65)	(65)
<b>AT 30 JUNE</b>	<b>191</b>	<b>191</b>	<b>141</b>	<b>141</b>

## 12. NON-CURRENT ASSETS HELD FOR SALE

The Waimakariri District Council administers leasehold sections. The Council also facilitates the sale of the leasehold land at Pines Kairaki Beach on request of the occupier/lessee. As at 30 June 2015, there were no leasehold properties recognised as held for sale (2014: none).

As at 30 June 2015 the Council had resolved to sell land (\$655,000) in Kaiapoi which was formerly the Hansens Mall. (2014: \$655,000)

In 2014 the Council purchased commercial land on High St Rangiora for the purpose of facilitating commercial development. The sale of one parcel of land was not completed and will be completed in 2015/16. (2014: \$420,000)

	Note	Group 2015	Parent 2015	Group 2014	Parent 2014
		\$'000	\$'000	\$'000	\$'000
Land		655	655	360	360
Transfer from Investment properties	16	208	208	715	715
<b>TOTAL NON-CURRENT ASSETS HELD FOR SALE</b>		<b>863</b>	<b>863</b>	<b>1,075</b>	<b>1,075</b>

### 13. FORESTRY ASSETS

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July	1,818	1,818	2,391	2,391
Increases due to purchases	78	78	37	37
Gains/(losses) arising from changes in fair value less estimated point of sale costs attributable to price changes and physical changes	(227)	(227)	(246)	(246)
Decreases due to sales	(157)	(157)	(365)	(365)
<b>BALANCE AT 30 JUNE</b>	<b>1,512</b>	<b>1,512</b>	<b>1,818</b>	<b>1,818</b>

The Council owns 589 hectares of forestry (2014 606 hectares), which are at various stages of maturity ranging from 1 to 28 years.

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

The valuation method adopted is based on current establishment and tendering costs, factored by the age, at 7% (2014 9%) compounding interest. The valuation was carried out by the Council's Forestry Supervisor.

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

#### Coastal Protection Forests

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

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

On 21 December 2001, Te Kohaka O Tuhaitara Trust, a charitable trust, was formally established as part of the Ngai Tahu settlement and cares for 562 hectares of coastal land between Waimakariri and Rakahuri Rivers. 200 hectares of the 600 hectares of protection forest is located on the Trust land. The object of the Trust is to manage and administer the Recreation Reserves in the interests of 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

WDC operates its forestry operations incidental to WDC's core functions. Limited insurance cover is provided for re-establishment costs and third party liability. WDC is exposed to some financial risks arising from changes in timber prices. WDC 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. WDC reviews its outlook for timber prices regularly in considering the need for active financial risk management.

## 14. INVESTMENTS IN ASSOCIATES

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
The Waimakariri District Libraries Trust	11	-	10	-
Te Kōhaka O Tūhaitara Trust	2,302	-	2,364	-
Enterprise North Canterbury	207	-	211	-
Waimakariri Art Collection Trust	58	-	56	-
<b>TOTAL INVESTMENTS IN ASSOCIATES</b>	<b>2,578</b>	<b>-</b>	<b>2,641</b>	<b>-</b>

All the Associates are resident in New Zealand.

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

	2015	2014
	\$'000	\$'000
Balance at 1 July	2,641	2,679
New investments during the year	-	-
Gain on revaluation of property	-	-
Disposal of investments during the year	-	-
Share of total recognised revenues and expenses and adjustments	(63)	(38)
<b>BALANCE AT 30 JUNE</b>	<b>2,578</b>	<b>2,641</b>

## SUMMARISED FINANCIAL INFORMATION OF ASSOCIATES

	2015	2014
	\$'000	\$'000
<b>The Waimakariri District Libraries Trust</b>		
Assets	23	22
Liabilities	2	2
Revenues	3	3
Surplus (Deficit)	1	1
Group's interest	50%	50%
<b>Te Kōhaka O Tūhaitara Trust</b>		
Assets	4,643	4,786
Liabilities	39	59
Revenues	200	213
Surplus (Deficit)	(113)	(41)
Group's interest	50%	50%
<b>Enterprise North Canterbury</b>		
Assets	578	649
Liabilities	165	228
Revenues	915	906
Surplus (Deficit)	(8)	(6)
Group's interest	50%	50%
<b>Waimakariri Art Collection Trust</b>		
Assets	177	169
Liabilities	2	2
Revenues	10	10
Surplus (Deficit)	8	8
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 2015	Parent 2015		Group 2014	Parent 2014
		\$'000	\$'000		\$'000	\$'000
<b>Current Asset</b>						
Interest rate swaps		-	-		-	-
<b>TOTAL CURRENT ASSET</b>		-	-		-	-
<b>Non-current Asset</b>						
Interest rate swaps		351	351		573	573
<b>TOTAL NON-CURRENT ASSET</b>		<b>351</b>	<b>351</b>		<b>573</b>	<b>573</b>
<b>Current Liability</b>						
Interest rate swaps		40	40		39	39
<b>TOTAL CURRENT LIABILITY</b>		<b>40</b>	<b>40</b>		<b>39</b>	<b>39</b>
<b>Non-current Liability</b>						
Interest rate swaps		1,862	1,862		756	756
<b>TOTAL NON-CURRENT LIABILITY</b>		<b>1,862</b>	<b>1,862</b>		<b>756</b>	<b>756</b>
<b>NET LIABILITY</b>		<b>1,551</b>	<b>1,551</b>		<b>221</b>	<b>221</b>

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

		Fair Value 2015	Nominal Value 2015		Fair Value 2014	Nominal Value 2014
	Rates %	\$'000	\$'000	Rates %	\$'000	\$'000
<b>Interest rate swaps</b>						
Payable maturities:						
Up to One year	6.35%	(40)	6,000	5.85%	(39)	7,000
One to Two years	6.24% to 6.52%	(431)	11,000	6.35%	(185)	6,000
Two to Five years	3.98% to 4.94%	(843)	21,500	4.99% to 6.52%	(518)	20,000
Beyond Five years	3.83% to 4.61%	(237)	50,000	3.98% to 4.99%	520	26,000
<b>TOTAL INTEREST RATE SWAPS</b>		<b>(1,551)</b>	<b>88,500</b>		<b>(221)</b>	<b>59,000</b>

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



## 16. INVESTMENT PROPERTY

	Note	Group 2015	Parent 2015	Group 2014	Parent 2014
		\$'000	\$'000	\$'000	\$'000
Balance at 1 July		2,724	2,724	2,840	2,840
Additions from acquisitions		208	208	762	762
Disposals		-	-	(110)	(110)
Fair value gains/(losses) on valuation		(41)	(41)	(53)	(53)
Transfer to non-current assets held for sale	12	(208)	(208)	(715)	(715)
<b>TOTAL INVESTMENT PROPERTY</b>		<b>2,683</b>	<b>2,683</b>	<b>2,724</b>	<b>2,724</b>

Waimakariri District Council's investment properties are revalued annually at fair value effective 30 June. The valuation was performed by Daryl Taggart (Bcom (VPM), MPINZ, NZIV) independent valuer from Quotable Value limited.

## 17A. PROPERTY PLANT AND EQUIPMENT

	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
	30-Jun-14	30-Jun-14	30-Jun-14						30-Jun-15	30-Jun-15	30-Jun-15
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Analysis of Fixed Assets 2015</b>											
Land (at valuation)	15,661	-	15,661	5,255	3	-	-	-	20,913	-	20,913
Buildings (at valuation)	25,839	622	25,217	13,223	-	-	698	-	39,062	1,320	37,742
Furniture & Fittings (at valuation)	1,881	1,714	167	-	-	-	-	-	1,881	1,714	167
Furniture & Fittings (at cost)	3,197	1,365	1,832	66	-	-	540	-	3,263	1,905	1,358
Library Books (at cost)	4,215	2,387	1,828	629	-	-	377	-	4,831	2,751	2,080
Plant & Equipment (at cost)	4,524	2,599	1,925	901	104	-	497	-	5,321	3,096	2,225
Computer Equipment (at cost)	3,490	2,530	960	500	-	-	370	-	3,990	2,900	1,090
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>58,807</b>	<b>11,217</b>	<b>47,590</b>	<b>20,574</b>	<b>107</b>	<b>-</b>	<b>2,482</b>	<b>-</b>	<b>79,261</b>	<b>13,686</b>	<b>65,575</b>
<b>Assets Under Construction</b>											
Property & Investments	10,283	-	10,283	2,707	(12,736)				254	-	254
Plant & Equipment	2,407	-	2,407	1,486	(3,890)				3	-	3
	<b>12,690</b>	<b>-</b>	<b>12,690</b>	<b>4,193</b>	<b>(16,626)</b>				<b>257</b>	<b>-</b>	<b>257</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS</b>	<b>71,497</b>	<b>11,217</b>	<b>60,280</b>	<b>24,767</b>	<b>(16,519)</b>	<b>-</b>	<b>2,482</b>	<b>-</b>	<b>79,518</b>	<b>13,686</b>	<b>65,832</b>

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

	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Additions	Disposals Cost/ Revaluation	Impairment charges	Depreciation	Revaluation surplus	Cost / Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-13	1-Jul-13	1-Jul-13						30-Jun-14	30-Jun-14	30-Jun-14
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Analysis of Fixed Assets 2014</b>											
Land (at valuation)	15,661	-	15,661	-	-	-	-	-	15,661	-	15,661
Buildings (at valuation)	21,546	2,567	18,979	7,697	959	(2,445)	500	-	25,839	622	25,217
Furniture & Fittings (at valuation)	1,903	1,644	259	-	22	-	70	-	1,881	1,714	167
Furniture & Fittings (at cost)	2,611	1,026	1,585	586	-	-	339	-	3,197	1,365	1,832
Library Books (at cost)	3,779	2,022	1,757	436	-	-	365	-	4,215	2,387	1,828
Plant & Equipment (at cost)	3,615	2,185	1,430	949	40	-	414	-	4,524	2,599	1,925
Computer Equipment (at cost)	3,006	2,162	844	484	-	-	368	-	3,490	2,530	960
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>52,121</b>	<b>11,606</b>	<b>40,515</b>	<b>10,152</b>	<b>1,021</b>	<b>(2,445)</b>	<b>2,056</b>	<b>-</b>	<b>58,807</b>	<b>11,217</b>	<b>47,590</b>
<b>Assets Under Construction</b>											
Property & Investments	1,950	-	1,950	8,377	44				10,283	-	10,283
Plant & Equipment	1,088	-	1,088	1,393	74				2,407	-	2,407
	<b>3,038</b>	<b>-</b>	<b>3,038</b>	<b>9,770</b>	<b>118</b>				<b>12,690</b>	<b>-</b>	<b>12,690</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS</b>	<b>55,159</b>	<b>11,606</b>	<b>43,553</b>	<b>19,922</b>	<b>1,139</b>	<b>(2,445)</b>	<b>2,056</b>	<b>-</b>	<b>71,497</b>	<b>11,217</b>	<b>60,280</b>

## 17B. INFRASTRUCTURAL ASSETS

	Cost / Revaluation  1-Jul-14 \$'000	Accumulated Depreciation and impairment charges  1-Jul-14 \$'000	Carrying amount  1-Jul-14 \$'000	Current year additions  \$'000	Current year disposals NBV \$'000	Current year impairment charges \$'000	Current year depreciation \$'000	Revaluation surplus \$'000	Cost / Revaluation  30-Jun-15 \$'000	Accumulated Depreciation and impairment charges  30-Jun-15 \$'000	Carrying amount  30-Jun-15 \$'000
<b>INFRASTRUCTURAL ASSETS 2015</b>											
<i>Infrastructural Land and Buildings</i>											
Land (at valuation)	66,328	-	66,328	-	-	-	-	-	66,328	-	66,328
Land (at cost)	3,980	-	3,980	610	-	-	-	-	4,590	-	4,590
Buildings (at valuation)	26,388	1,369	25,019	-	-	-	804	-	25,929	1,714	24,215
Buildings (at cost)	5,065	122	4,943	16,603	-	-	86	-	21,668	208	21,460
	<b>101,761</b>	<b>1,491</b>	<b>100,270</b>	<b>17,213</b>	<b>-</b>	<b>-</b>	<b>890</b>	<b>-</b>	<b>118,515</b>	<b>1,922</b>	<b>116,593</b>
<i>Culture and Recreation</i>											
Community Facilities (at valuation)	40,050	2,086	37,964	-	52	-	1,132	-	39,994	3,214	36,780
Community Facilities (at cost)	1,744	23	1,721	5,904	-	-	88	-	7,648	111	7,537
	<b>41,794</b>	<b>2,109</b>	<b>39,685</b>	<b>5,904</b>	<b>52</b>	<b>-</b>	<b>1,220</b>	<b>-</b>	<b>47,642</b>	<b>3,325</b>	<b>44,317</b>
<i>Roads</i>											
Land (at cost)	127,185	-	127,185	125	-	-	-	-	127,310	-	127,310
Road Network (at valuation)	566,471	12,598	553,873	29,848	-	(1,136)	6,802	31,046	620,563	11,462	609,101
Bridges & Culverts (at valuation)	45,250	2,304	42,946	9,999	-	(2,304)	670	4,610	59,189	-	59,189
	<b>738,906</b>	<b>14,902</b>	<b>724,004</b>	<b>39,972</b>	<b>-</b>	<b>(3,440)</b>	<b>7,472</b>	<b>35,656</b>	<b>807,062</b>	<b>11,462</b>	<b>795,600</b>
<i>3 Waters and Solid Waste</i>											
Water reticulation network (at valuation)	97,164	4,131	93,033	-	17	-	1,298	-	97,146	5,428	91,718
Water reticulation network (at cost)	-	-	-	2,864	-	-	13	-	2,864	13	2,851
Water treatment plant and facilities (at valuation)	18,972	100	18,872	-	-	-	536	-	18,972	636	18,336
Water treatment plant and facilities (at cost)	-	-	-	455	-	-	6	-	455	6	449
Sewer reticulation network (at valuation)	171,878	14,029	157,849	-	335	13	2,290	-	171,538	16,327	155,211
Sewer reticulation network (at cost)	-	-	-	5,851	-	-	29	-	5,851	29	5,822
Sewer treatment plant and facilities (at valuation)	25,917	1,994	23,923	-	13	(138)	706	-	25,903	2,561	23,342
Sewer treatment plant and facilities (at cost)	-	-	-	351	-	-	5	-	351	5	346
Drainage Reticulation Network (at valuation)	69,679	3,139	66,540	-	6	178	639	-	69,673	3,957	65,716
Drainage Reticulation Network (at cost)	-	-	-	3,428	-	-	21	-	3,428	21	3,407
Waste Systems (at valuation)	3,658	-	3,658	-	11	-	94	-	3,646	93	3,553
Waste Systems (at cost)	-	-	-	82	-	-	2	-	82	2	80
	<b>387,268</b>	<b>23,393</b>	<b>363,875</b>	<b>13,031</b>	<b>382</b>	<b>53</b>	<b>5,639</b>	<b>-</b>	<b>399,909</b>	<b>29,078</b>	<b>370,831</b>
<b>TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>1,269,729</b>	<b>41,895</b>	<b>1,227,835</b>	<b>76,120</b>	<b>434</b>	<b>(3,388)</b>	<b>15,221</b>	<b>35,656</b>	<b>1,373,128</b>	<b>45,787</b>	<b>1,327,342</b>

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

	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-14	1-Jul-14	1-Jul-14						30-Jun-15	30-Jun-15	30-Jun-15
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets Under Construction</b>											
Roading	5,375	-	5,375	21,279	(23,019)				3,635	-	3,635
Water	702	-	702	3,509	(1,780)				2,431	-	2,431
Sewer	801	-	801	2,347	(2,641)				507	-	507
Drainage	1,443	-	1,443	3,078	(454)				4,067	-	4,067
Solid Waste	28	-	28	54	(82)				-	-	-
Culture & Recreation	1,009	-	1,009	19,669	(19,112)				1,566	-	1,566
Earthquake Recovery	4,516	-	4,516	11,770	(8,647)				7,639	-	7,639
	<b>13,874</b>	<b>-</b>	<b>13,874</b>	<b>61,706</b>	<b>(55,735)</b>				<b>19,845</b>	<b>-</b>	<b>19,845</b>
<b>TOTAL INFRASTRUCTURE ASSETS</b>	<b>1,283,603</b>	<b>41,895</b>	<b>1,241,709</b>	<b>137,826</b>	<b>(55,301)</b>	<b>(3,388)</b>	<b>15,221</b>	<b>35,656</b>	<b>1,392,973</b>	<b>45,787</b>	<b>1,347,187</b>

**Vested Assets**

Total vested assets for 2014/15 were \$26,074,998 (2013/14: \$19,542,420). Infrastructural assets transferred to the Council from subdivisional properties/new development were \$24,983,847 (2013/14: \$19,423,388).

**ADDITIONAL DISCLOSURES REQUIRED BY LOCAL GOVERNMENT ACT 2002:****Key infrastructural assets summary - excluding land (in \$)**

	Current Replacement Cost	Additions - vested		Additions - constructed		Total additions	
		2014-15	2013-14	2014-15	2013-14	2014-15	2013-14
Roading	846,216,839	16,412,883	9,808,250	23,559,426	7,989,762	39,972,309	17,798,012
Water	154,785,285	1,538,897	1,431,271	1,780,363	4,308,925	3,319,260	5,740,196
Sewer	275,884,813	2,382,804	3,432,046	3,819,675	11,106,636	6,202,479	14,538,682
Drainage	83,633,598	2,544,853	2,012,821	882,685	3,378,857	3,427,538	5,391,678
	<b>1,360,520,535</b>	<b>22,879,437</b>	<b>16,684,388</b>	<b>30,042,149</b>	<b>26,784,180</b>	<b>52,921,586</b>	<b>43,468,568</b>

**Valuation**

"Land and buildings have been valued at fair value as at 30 June 2013 by Kerry Stewart (Val Prof Urb, PG Dip Env Audit, MBA, FNZIV, FPINZ) of QV Valuations. The basis of the valuation is net current value.

Infrastructure assets have all been valued at fair value on a depreciated replacement cost basis. The most recent Infrastructure valuations were performed as follows:

- Road assets were valued as at 30 June 2015 by Nigel Lister (BSc @ PGDipSci(Surveying), BE Civil) of MWH New Zealand Ltd.
- Water, Sewer, Drainage and Waste assets were valued internally as at 30 June 2014 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 2013 and the valuation was independently reviewed by John Vessey (Technical Principal Asset Valuation) of Opus International Consultants Ltd."

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

### Insurance

#### Assets that are covered by insurance contracts:

	Carrying Amount 30 June 2015	Amount insured for 2015-16	Insurer(s)	Special condition(s)
Motor vehicles	2,225,000	2,994,205	Lumley	
Material Damage (above ground assets)	186,421,734	314,233,098	AIG/VERO	No EQ limit
Forestry & Rural Fires Costs Reimbursement	1,512,000	500,000	AIG	
Below ground assets	272,521,266	150,122,000	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. The limit is \$50m available to cover any event.

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 \$44m 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.

	Cost / Revaluation 1-Jul-13	Accumulated Depreciation and impairment charges 1-Jul-13	Carrying amount 1-Jul-13	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Revaluation surplus	Cost / Revaluation 30-Jun-14	Accumulated Depreciation and impairment charges 30-Jun-14	Carrying amount 30-Jun-14
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURAL ASSETS 2014</b>											
<b>Infrastructural Land and Buildings</b>											
Land (at valuation)	66,358	-	66,358	-	30	-	-	-	66,328	-	66,328
Land (at cost)	-	-	-	3,980	-	-	-	-	3,980	-	3,980
Buildings (at valuation)	28,588	2,782	25,807	-	143	(2,057)	644	-	26,388	1,369	25,019
Buildings (at cost)	-	-	-	5,065	-	-	122	-	5,065	122	4,943
	<b>94,946</b>	<b>2,782</b>	<b>92,165</b>	<b>9,045</b>	<b>173</b>	<b>(2,057)</b>	<b>766</b>	<b>-</b>	<b>101,761</b>	<b>1,491</b>	<b>100,270</b>

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

	Cost / Revaluation  1-Jul-13 \$'000	Accumulated Depreciation and impairment charges  1-Jul-13 \$'000	Carrying amount  1-Jul-13 \$'000	Current year additions  \$'000	Current year disposals NBV  \$'000	Current year impairment charges  \$'000	Current year depreciation  \$'000	Revaluation surplus  \$'000	Cost / Revaluation  30-Jun-14 \$'000	Accumulated Depreciation and impairment charges  30-Jun-14 \$'000	Carrying amount  30-Jun-14 \$'000
<b>Culture and Recreation</b>											
Community Facilities (at valuation)	40,271	1,090	39,181	-	131	(90)	1,086	-	40,050	2,086	37,964
Community Facilities (at cost)	-	-	-	1,744	-	-	23	-	1,744	23	1,721
	<b>40,271</b>	<b>1,090</b>	<b>39,181</b>	<b>1,744</b>	<b>131</b>	<b>(90)</b>	<b>1,109</b>	<b>-</b>	<b>41,794</b>	<b>2,109</b>	<b>39,685</b>
<b>Roads</b>											
Land (at cost)	124,035	-	124,035	3,200	50	-	-	-	127,185	-	127,185
Road Network (at valuation)	552,027	12,706	539,321	17,181	-	(108)	6,337	3,600	566,471	12,598	553,873
Bridges & Culverts (at valuation)	46,945	-	46,945	617	-	2,304	654	(1,658)	45,250	2,304	42,946
	<b>723,007</b>	<b>12,706</b>	<b>710,301</b>	<b>20,998</b>	<b>50</b>	<b>2,196</b>	<b>6,991</b>	<b>1,942</b>	<b>738,906</b>	<b>14,902</b>	<b>724,004</b>
<b>3 Waters and Solid Waste</b>											
Water reticulation network (at valuation)	63,990	7,064	56,926	-	242	(1,616)	611	35,629	97,164	4,131	93,033
Water reticulation network (at cost)	8,426	128	8,298	5,429	25	-	138	(13,564)	-	-	-
Water treatment plant and facilities (at valuation)	12,776	810	11,966	-	43	-	350	7,299	18,972	100	18,872
Water treatment plant and facilities (at cost)	6,897	130	6,767	311	-	-	104	(6,974)	-	-	-
Sewer reticulation network (at valuation)	120,089	24,641	95,448	-	468	(9,058)	786	60,498	171,878	14,029	157,849
Sewer reticulation network (at cost)	9,316	116	9,200	13,654	-	-	215	(22,639)	-	-	-
Sewer treatment plant and facilities (at valuation)	27,143	2,844	24,299	-	1,124	551	675	1,974	25,917	1,994	23,923
Sewer treatment plant and facilities (at cost)	1,019	23	996	885	-	-	39	(1,842)	-	-	-
Drainage Reticulation Network (at valuation)	44,082	3,798	40,284	-	216	(128)	272	26,839	69,679	3,139	66,540
Drainage Reticulation Network (at cost)	9,730	176	9,554	5,392	-	-	193	(14,753)	-	-	-
Waste Systems (at valuation)	2,392	139	2,253	-	-	-	69	1,474	3,658	-	3,658
Waste Systems (at cost)	1,036	36	1,000	10	-	-	21	(989)	-	-	-
	<b>306,896</b>	<b>39,905</b>	<b>266,990</b>	<b>25,681</b>	<b>2,118</b>	<b>(10,251)</b>	<b>3,473</b>	<b>72,952</b>	<b>387,268</b>	<b>23,393</b>	<b>363,875</b>
<b>TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>1,165,119</b>	<b>56,483</b>	<b>1,108,637</b>	<b>57,468</b>	<b>2,472</b>	<b>(10,202)</b>	<b>12,339</b>	<b>74,894</b>	<b>1,269,729</b>	<b>41,895</b>	<b>1,227,835</b>
<b>Assets Under Construction</b>											
Roading	628	-	628	5,133	386				5,375	-	5,375
Water	630	-	630	514	442				702	-	702
Sewer	3,998	-	3,998	577	3,774				801	-	801
Drainage	3,225	-	3,225	853	2,635				1,443	-	1,443
Solid Waste	78	-	78	28	78				28	-	28
Culture & Recreation	658	-	658	781	430				1,009	-	1,009
Earthquake Recovery	9,860	-	9,860	3,223	8,567				4,516	-	4,516
	<b>19,077</b>	<b>-</b>	<b>19,077</b>	<b>11,109</b>	<b>16,312</b>				<b>13,874</b>	<b>-</b>	<b>13,874</b>
<b>TOTAL INFRASTRUCTURE ASSETS</b>	<b>1,184,196</b>	<b>56,483</b>	<b>1,127,714</b>	<b>68,577</b>	<b>18,784</b>	<b>(10,202)</b>	<b>12,339</b>	<b>74,894</b>	<b>1,283,603</b>	<b>41,895</b>	<b>1,241,709</b>

## 17C. INTANGIBLE

	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-14	1-Jul-14	1-Jul-14						30-Jun-15	30-Jun-15	30-Jun-15
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2015</b>											
<i>Council computer software</i>											
Line of business software	-	-	-	1,614	-	-	173	-	1,614	173	1,441
<b>TOTAL</b>	-	-	-	<b>1,614</b>	-	-	<b>173</b>	-	<b>1,614</b>	<b>173</b>	<b>1,441</b>

## 17D. IMPAIRMENT

	Total impairment	Additional Impairment against revaluation reserve	Impairment (reversal) in surplus/(deficit)	Impairment (reversal) revaluation reserve	Impairment (reversal) via asset additions or disposals at nil book value	Total Impairment
	1 July 2014	30 June 2015	30 June 2015	30 June 2015	30 June 2015	30 June 2015
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2015</b>						
<i>Property, plant and equipment</i>						
<b>BUILDINGS</b>	-	-	-	-	-	-
<i>Infrastructural assets</i>						
Infrastructure buildings	595	-	-	-	(459)	136
Culture & recreation	1,000	-	-	-	-	1,000
Roading	14,902	-	-	(3,440)	-	11,462
Water	4,231	-	-	-	-	4,231
Sewer	16,023	-	-	(125)	-	15,898
Drainage	3,139	178	-	-	-	3,317
<b>SUBTOTAL INFRASTRUCTURAL ASSETS</b>	<b>39,890</b>	<b>178</b>	-	<b>(3,565)</b>	<b>(459)</b>	<b>36,044</b>
<b>TOTAL</b>	<b>39,890</b>	<b>178</b>	-	<b>(3,565)</b>	<b>(459)</b>	<b>36,044</b>

**17D. IMPAIRMENT (cont'd)**

	<i>Total impairment</i>	<i>Additional Impairment against revaluation reserve</i>	<i>Impairment (reversal) in surplus/(deficit)</i>	<i>Impairment (reversal) revaluation reserve</i>	<i>Impairment (reversal) via asset additions or disposals at nil book value</i>	<i>Total Impairment</i>
	<b>1 July 2013</b>	<b>30 June 2014</b>	<b>30 June 2014</b>	<b>30 June 2014</b>	<b>30 June 2014</b>	<b>30 June 2014</b>
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2014</b>						
<i>Property, plant and equipment</i>						
<b>BUILDINGS</b>	<b>2,445</b>	-	-	-	(2,445)	-
<i>Infrastructural assets</i>						
Infrastructure buildings	2,652	-	-	-	(2,057)	595
Culture & recreation	1,090	-	-	-	(90)	1,000
Roading	12,706	2,304	-	(108)	-	14,902
Water	5,847	-	(619)	(713)	(284)	4,231
Sewer	24,530	-	-	(2,607)	(5,900)	16,023
Drainage	3,267	92	-	-	(220)	3,139
<b>SUBTOTAL INFRASTRUCTURAL ASSETS</b>	<b>50,092</b>	<b>2,396</b>	<b>(619)</b>	<b>(3,428)</b>	<b>(8,551)</b>	<b>39,890</b>
<b>TOTAL</b>	<b>52,537</b>	<b>2,396</b>	<b>(619)</b>	<b>(3,428)</b>	<b>(10,996)</b>	<b>39,890</b>

The 4 September 2010 earthquake and subsequent aftershocks resulted in damage to the district's buildings and infrastructural assets, particularly in the Kaiapoi and Pines/Kairaki areas.

In the past, the Council undertook impairment assessments on its buildings and infrastructural assets and found that an impairment of some of its assets had occurred. The total value of impairment as at 30 June 2015 has decreased from the amount recognised in 2014 due to progress made on earthquake recovery projects.

The restoration method has been used to estimate the effect of the impairment. Under this approach, the present value of the remaining service potential of the asset is determined by subtracting the estimated restoration cost of the asset from the current cost of replacing the asset that would return the asset to the service potential that existed prior to the asset being damaged.

For infrastructural assets this was assessed using estimates derived from asset replacement strategies which were developed for the Council's recovery plan from the earthquakes.

The Sewer Replacement Strategy was developed by the Council's Project Delivery Unit and adopted by the Council on 25th June 2015.

The Water Replacement Strategy was developed by the Council's Project Delivery Unit and adopted by the Council on 25th June 2015.

The Stormwater Replacement Strategy was developed by the Council's Project Delivery Unit and adopted by the Council on 25th June 2015.

The Roothing recovery programme was development by the Council's Roothing Unit and adopted by the Council on 25th June 2015.

For Council Buildings and Community Facilities the value of the impairment was assessed using estimates of costs to repair buildings prepared for the Council by Jan Stanway of MWH.

Impairment charges were applied against asset values held at the time that the impairment event occurred. Impairment costs are initially offset against the available asset revaluation reserves and, to the extent that the impairment is greater than these reserves, the excess is taken to Surplus/(Deficit).

On the 18th August 2011 the Government announced a programme providing options for residents to move from within red zone areas where Council infrastructure is most affected. The Council has derecognised the value of Sewer, Water and Stormwater assets in the red zones. Roothing assets in the red zones have been reduced to reflect their reduced expected life.



## 18. TRADE AND OTHER PAYABLES

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
Trade payables	10,247	10,061	10,328	10,160
Deposits and bonds	5,180	5,180	4,878	4,878
Accrued expenses	949	949	1,375	1,375
Accrued Interest on borrowings	295	295	461	461
Revenue received in Advance	1,019	1,019	978	978
Related parties (Note 27)	-	186	-	168
<b>TOTAL TRADE AND OTHER PAYABLES</b>	<b>17,689</b>	<b>17,689</b>	<b>18,020</b>	<b>18,020</b>
Payables under non-exchange transactions	862	862	475	475
Payables under exchange transactions	16,827	16,827	17,544	17,544
<b>TOTAL TRADE AND OTHER PAYABLES</b>	<b>17,689</b>	<b>17,689</b>	<b>18,020</b>	<b>18,020</b>

Trade and other payables are non-interest bearing and normally settled on 30-day terms, therefore the carrying value of trade and other payables approximates their fair value.

## 19. EMPLOYEE BENEFIT LIABILITIES

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
Accrued pay	573	573	464	464
Annual leave	1,645	1,645	1,540	1,540
Long service leave	14	14	9	9
Sick leave	86	86	58	58
Time in Lieu	58	58	49	49
<b>TOTAL EMPLOYEE BENEFIT LIABILITIES</b>	<b>2,376</b>	<b>2,376</b>	<b>2,120</b>	<b>2,120</b>

**20. DEVELOPMENT AND OTHER CONTRIBUTIONS**

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July	1,341	1,341	2,449	2,449
Development contributions received	7,380	7,380	10,297	10,297
Contributions transferred to revenue	(7,137)	(7,137)	(11,405)	(11,405)
Contributions Refunded	(32)	(32)	-	-
<b>BALANCE AT 30 JUNE</b>	<b>1,552</b>	<b>1,552</b>	<b>1,341</b>	<b>1,341</b>
Current	1,552	1,552	1,341	1,341
Non-current	-	-	-	-
	<b>1,552</b>	<b>1,552</b>	<b>1,341</b>	<b>1,341</b>

Contributions are levied as one method of funding the costs associated with the development of assets to meet the demands of growth of the population.

Contributions are recognised as revenue when the assets are ready to provide the service intended or current capacity exists.

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
<i>Transferred to revenue by activity</i>				
Roading	1,244	1,244	1,513	1,513
Water	900	900	1,675	1,675
Sewerage	2,192	2,192	4,806	4,806
Drainage	566	566	284	284
Reserves	2,235	2,235	2,639	2,639
Libraries and Museums	-	-	488	488
	<b>7,137</b>	<b>7,137</b>	<b>11,405</b>	<b>11,405</b>

## 21. BORROWINGS

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
<b>Current</b>				
Secured loans	-	-	-	-
Committed Cash Advance Facility	-	-	-	-
Bonds/Notes issued	15,000	15,000	5,000	5,000
<b>TOTAL CURRENT BORROWINGS</b>	<b>15,000</b>	<b>15,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Non-current</b>				
Secured loans	-	-	-	-
Bonds/Notes Issued	65,000	65,000	45,000	45,000
<b>TOTAL NON-CURRENT BORROWINGS</b>	<b>65,000</b>	<b>65,000</b>	<b>45,000</b>	<b>45,000</b>
<b>TOTAL BORROWINGS</b>	<b>80,000</b>	<b>80,000</b>	<b>50,000</b>	<b>50,000</b>

### Interest Rate Risk

Borrowings include floating and fixed interest rates. Interest rate risk is minimal as borrowings are managed under policy and hedged with fixed interest rate swaps. The interest rates range 3.93% - 6.00% (2014: 3.50% - 6.83%). The weighted average interest cost is 5.80% (2014: 6.68%).

### Security

The Committed Cash Advance Facility with the ANZ (limit-2015: \$3m, limit-2014: \$3m) is secured over the rates of the Waimakariri District Council. This facility was not drawn upon as at 30 June 2015 (2014: 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 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
Payable no later than one year	15,000	15,000	5,000	5,000
Later than one year, not later than two years	5,000	5,000	15,000	15,000
Later than two years, not later than three years	-	-	5,000	5,000
Later than three years, not later than four years	5,000	5,000	-	-
Later than four years, not later than five years	5,000	5,000	-	-
Later than five years	50,000	50,000	25,000	25,000
	<b>80,000</b>	<b>80,000</b>	<b>50,000</b>	<b>50,000</b>

The total amount of borrowings approximates the fair value.

## 21. BORROWINGS (cont'd)

### Internal Borrowings

Internal borrowings for each Group of Activities are detailed below.

Internal borrowings are eliminated on consolidation of activities in the Council's financial statements.

Group of Activities	Internal Borrowing 2014	Repaid 2014-15	Borrowed 2014-15	Internal Borrowing 2015	Internal Interest 2014-15
	\$'000	\$'000	\$'000	\$'000	\$'000
Roads and Footpaths	6,043	(876)	-	5,167	656
Water Supply	6,879	(425)	-	6,454	413
Sewerage and the Treatment and Disposal of Sewage	767	(716)	-	51	460
Stormwater Drainage	7,321	(366)	-	6,955	453
Solid Waste	922	(28)	-	894	59
Recreation	4,785	(703)	-	4,082	438
Libraries & Museums	44	(6)	-	38	5
Community Protection	76	(34)	-	42	6
Community Development	3,316	(84)	-	3,232	181
Property Management	249	(14)	-	235	23
Earthquake Recovery	12,123	(576)	-	11,547	805
Non Significant Activities	1,454	(246)	-	1,208	167
	<b>43,979</b>	<b>(4,074)</b>	<b>-</b>	<b>39,905</b>	<b>3,666</b>

## 22A. EQUITY

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
<b>Accumulated General Equity</b>				
Opening Accumulated General Equity	694,342	691,928	650,768	648,317
<b>Transfers from:</b>				
Restricted reserves	1,064	1,064	1,241	1,241
Asset revaluation reserve on disposal of Property, Plant and Equipment	200	200	906	906
<b>Transfers to:</b>				
Revaluation reserve on disposal of building assets that were fully impaired	(459)	(459)	-	-
Restricted reserves	(908)	(908)	(719)	(719)
Net Surplus/ (deficit)	33,395	33,458	42,146	42,184
<b>TOTAL ACCUMULATED GENERAL EQUITY</b>	<b>727,635</b>	<b>725,284</b>	<b>694,342</b>	<b>691,928</b>
<b>Restricted reserves</b>				
Opening Balance	5,662	5,662	6,185	6,185
<b>Transfers to:</b>				
Accumulated General Equity	(1,064)	(1,064)	(1,241)	(1,241)
<b>Transfers from:</b>				
Accumulated General Equity	908	908	719	719
	<b>5,506</b>	<b>5,506</b>	<b>5,662</b>	<b>5,662</b>
<b>Restricted reserves consist of:</b>				
Replacement Funds	347	347	422	422
Reserve Funds	4,878	4,878	4,851	4,851
Development Funds	123	123	117	117
Trust Funds	158	158	272	272
	<b>5,506</b>	<b>5,506</b>	<b>5,662</b>	<b>5,662</b>
<b>Fair value reserve</b>				
As at 1 July	439	439	297	297
Valuation gains (losses)	32	32	142	142
<b>AS AT 30 JUNE</b>	<b>471</b>	<b>471</b>	<b>439</b>	<b>439</b>
<b>TOTAL OTHER RESERVES</b>	<b>5,977</b>	<b>5,977</b>	<b>6,101</b>	<b>6,101</b>
<b>Asset revaluation reserves</b>				
Opening Balance	568,178	567,950	492,942	492,714
Transfer from general equity on disposal of building assets that were fully impaired	459	459	-	-
Transfer of revaluation reserve to accumulated general equity on disposal of Plant, Property and Equipment	(200)	(200)	(906)	(906)
Change in revaluation reserve due to revaluation	35,656	35,656	75,110	75,110
Change in revaluation reserve due to (impairment)/Impairment Reversal	3,388	3,388	1,032	1,032
<b>TOTAL ASSET REVALUATION RESERVE</b>	<b>607,481</b>	<b>607,253</b>	<b>568,178</b>	<b>567,950</b>

**22A. EQUITY (cont'd)**

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
<i>Consisting of</i>				
<b>Fixed</b>				
Land	8,266	8,062	8,266	8,062
Buildings	7,638	7,614	7,638	7,614
	<b>15,904</b>	<b>15,676</b>	<b>15,904</b>	<b>15,676</b>
<b>Infrastructural</b>				
Land	41,281	41,281	41,281	41,281
Buildings	6,025	6,025	5,566	5,566
Water	49,985	49,985	49,993	49,993
Roads	360,084	360,084	320,988	320,988
Reserves	21,357	21,357	21,385	21,385
Sewer	82,499	82,499	82,531	82,531
Drainage	29,154	29,154	29,335	29,335
Solid Waste	1,192	1,192	1,196	1,196
	<b>591,577</b>	<b>591,577</b>	<b>552,274</b>	<b>552,274</b>
	<b>607,481</b>	<b>607,253</b>	<b>568,178</b>	<b>567,950</b>

## 22B. STATEMENT OF SPECIAL AND SEPARATE FUNDS

	Opening Balance 1 July 2014	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2015	
	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>Special Funds</b>						<b>Purpose of the fund</b>
Insurance Excess Reserve Fund	-	-	-	-	-	To provide funds for payment of insurance excesses. Funded by transfers from finance services
Cam River Restoration Fund	206	10	(4)	-	212	Established in 2002 to provide for Cam River restoration
Plant Renewal & Replacement Fund	422	13	(3)	(85)	347	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	20	1	-	-	21	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	3,366	170	-	-	3,536	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	1,261	59	(208)	-	1,112	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	3	-	-	-	4	To carry out future maintenance of the building.
Mayoral Relief Fund	272	11	(125)	-	158	Funds available for providing grants for relief under a guidance criteria, at the discretion of the Mayor.
	<b>5,566</b>	<b>265</b>	<b>(341)</b>	<b>(85)</b>	<b>5,405</b>	

**22B. STATEMENT OF SPECIAL AND SEPARATE FUNDS (cont'd)**

	Opening Balance 1 July 2014	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2015
	\$'000	\$'000	\$'000	\$'000	\$'000

**Separate Accounts**

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.

**Water and Stockwater**

Rangiora	(1)	2,585	(2,551)	1,363	1,396
Southbrook	19	1	-	8	28
Woodend	1	359	(445)	136	50
Pegasus	602	399	(459)	221	762
Waikuku	156	93	(153)	28	124
Fernside	(1)	47	(73)	11	(16)
Ohoka	30	42	(62)	102	112
Mandeville	463	275	(310)	14	442
Kaiapoi	1,483	1,043	(877)	48	1,697
Pines	22	57	(50)	(13)	15
North East Kaiapoi Structure Plan Area	352	115	(1)	(72)	394
West Kaiapoi Structure Plan Area	-	-	-	-	-
Oxford1	135	326	(370)	359	451
Oxford2	99	158	(187)	(53)	17
Oxford	158	465	(348)	(80)	196
Summerhill	(3)	199	(188)	14	22
Cust	(23)	79	(102)	56	10
Poyntzs Road	19	43	(48)	7	23
WestEyretton	24	40	(51)	15	28
Garrymere	(24)	40	(51)	9	(25)
Stock Water	15	329	(317)	47	74

**Sewerage**

Eastern Communities	423	9,511	(9,662)	2,938	3,211
Southbrook	150	121	(27)	8	252
East Rangiora	(130)	223	(89)	(247)	(242)
East Woodend	(817)	-	(41)	-	(859)
West Rangiora	68	1	-	-	69
West Rangiora Structure Plan Area	83	1	-	-	84
West Kaiapoi Structure Plan Area	-	-	-	-	-
Woodend Structure Plan Area	-	-	-	-	-
North Kaiapoi Area A	216	51	(4)	(49)	215
Fernside	36	35	(43)	7	36
Loburn Lea	58	57	(59)	16	72
Oxford	137	608	(658)	(49)	37



## 22B. STATEMENT OF SPECIAL AND SEPARATE FUNDS (cont'd)

	Opening Balance 1 July 2014	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2015
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Drainage</b>					
Rangiora	1,082	1,248	(944)	269	1,655
Southbrook	(304)	-	(280)	50	(534)
East Rangiora	-	433	(188)	(471)	(227)
West Rangiora Structure Plan Area	12	-	-	-	12
Coastal Urban	218	231	(172)	27	304
East Woodend	-	-	(1)	-	(1)
Pegasus	414	334	(206)	74	617
Kaiapoi	139	1,201	(1,072)	140	408
Kaiapoi Area A	555	82	-	(82)	555
Oxford	14	81	(45)	(48)	2
Ohoka Rural	(42)	120	(268)	(1)	(190)
Loburn Lea	26	19	(20)	3	29
Oxford Rural	112	31	(66)	5	82
Clarkville	(2)	34	(57)	2	(22)
Coastal Rural	(79)	85	(90)	14	(70)
Waimakariri Central Rural	17	71	(187)	(1)	(100)
Cust	3	2	(14)	-	(8)
Ashworths	1	-	-	-	1
<b>Solid Waste</b>					
Solid Waste	289	2,064	(1,630)	(496)	227
<b>Recreation</b>					
Rangiora CBA	(4)	23	(117)	90	(8)
Kaiapoi CBA	(10)	22	(100)	78	(11)
<b>Libraries and Museums</b>					
Museum Levy	27	446	(450)	-	23
Museum Development Levy	455	104	(1)	-	558
<b>Community Protection</b>					
Rural Fire	33	385	(354)	(115)	(51)
Stock Control	(28)	52	(49)	-	(25)
<b>Governance</b>					
Council	207	5	(1,242)	1,348	318
Kaiapoi Community Board	23	109	(93)	-	39
Rangiora Community Board	67	108	(92)	-	83
Woodend/Ashley Community Board	52	89	(89)	-	52
Oxford/Eyre Ward Advisory Board	55	33	(29)	-	58
<b>District Development</b>					
District Promotion	37	25	(369)	317	11
Economic Development	31	121	(234)	197	115

**23. STATEMENT OF CASH FLOW RECONCILIATION**

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
<b>Net Surplus / (Deficit):</b>	33,395	33,458	42,146	42,184
<b>Add Non Cash Items:</b>				
Depreciation	17,880	17,880	14,396	14,396
Assets vested in Council	(26,075)	(26,075)	(19,542)	(19,542)
Associated entity (surplus) / deficit	63	-	38	-
(Gains) / losses in fair value of forestry assets	227	227	246	246
(Gains) / losses in fair value of investment property	41	41	53	53
Recognise (Gains) / losses on interest rate swaps	1,330	1,330	(1,023)	(1,023)
Impairment (impairment reversal) recognised on P&L	-	-	(619)	(619)
Revaluation loss recognised on P&L	-	-	216	216
Assets deletions	550	550	3,528	3,528
	<b>27,411</b>	<b>27,411</b>	<b>39,439</b>	<b>39,439</b>
<b>Movements in Working Capital</b>				
(Increase)/ Reduction in Stock	(13)	(13)	(33)	(33)
(Increase)/ Reduction in Trade and other receivables	(53)	(53)	7,797	7,797
(Increase)/ Reduction in Tax due	-	-	-	-
Increase/ (Reduction) in Trade and other payables	(921)	(921)	(3,197)	(3,197)
Increase/ (Reduction) in Employee benefit liabilities	256	256	227	227
Increase/ (Reduction) in Development contributions	210	210	(1,107)	(1,107)
(Increase)/ Reduction in Accrued interest receivable	37	37	20	20
Net GST	163	163	181	181
	<b>(321)</b>	<b>(321)</b>	<b>3,888</b>	<b>3,888</b>
	<b>27,089</b>	<b>27,089</b>	<b>43,326</b>	<b>43,326</b>
<b>Items Classified as Investing Activity</b>				
(Gains) / losses on disposal of property, plant and equipment and forestry assets	(246)	(246)	(224)	(224)
(Gains) / losses on disposal of investment property	-	-	(274)	(274)
<b>NET CASH IN(OUT)FLOW FROM OPERATING ACTIVITIES</b>	<b>26,844</b>	<b>26,844</b>	<b>42,828</b>	<b>42,828</b>

## 24. FINANCIAL INSTRUMENTS

		Group 2015	Parent 2015	Group 2014	Parent 2014
		\$'000	\$'000	\$'000	\$'000
<b>FINANCIAL ASSETS</b>	[Basis of Fair value]				
<b>Loans and Receivables</b>					
Cash and cash equivalents		11,866	11,866	20,531	20,531
Trade and other receivables		7,801	7,801	6,747	6,747
<b>Fair Value Through Other Comprehensive Revenue and Expense</b>					
Civic Assurance	Non-observable inputs	106	106	99	99
Transwaste Canterbury Limited	Non-observable inputs	1,072	1,072	1,047	1,047
Local Government Funding Agency	Non-observable inputs	980	980	500	500
<b>Fair Value Through Surplus/(Deficit)</b>					
Derivative financial instruments	Observable inputs	351	351	573	573
<b>FINANCIAL LIABILITIES</b>					
<b>Financial Liabilities at amortised cost</b>					
Trade and other payables		17,689	17,689	18,020	18,020
Development contributions		1,552	1,552	1,341	1,341
Borrowings		80,000	80,000	50,000	50,000
<b>Fair Value Through Surplus/(Deficit)</b>					
Derivative financial instruments	Observable inputs	1,902	1,902	795	795

### Financial instrument risks

WDC has a series of policies to manage the risks associated with financial instruments. WDC is risk averse and seeks to minimise exposure from its treasury activities. WDC 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. WDC 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. WDC is not exposed to currency risk, as its treasury policy does not allow WDC to enter into foreign currency transactions and that financial instruments are transacted in New Zealand dollars.

#### Interest rate risk

The interest rates on WDC'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 WDC to fair value rate risk. WDC'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 WDC has borrowed at fixed rates. In addition, investments at fixed interest rates expose the WDC to fair value interest rate risk.

#### Sensitivity Analysis

If interest rates on borrowings/derivative financial instruments at 30 June 2015 had fluctuated by plus or minus 0.5%, the effect would have been to decrease/increase the surplus after tax by \$43,000 (2014: \$45,000).

## 24. FINANCIAL INSTRUMENTS (cont'd)

		2015 Parent		2014 Parent	
		+0.5% \$'000	-0.5% \$'000	+0.5% \$'000	-0.5% \$'000
<b>Impact on Surplus/(Deficit)</b>					
<b>Financial Liabilities</b>					
Financial Liabilities at amortised cost					
Borrowings		(400)	400	(250)	250
<b>Fair Value Through Surplus/(Deficit)</b>					
Derivative financial instruments		443	(443)	295	(295)
		<b>43</b>	<b>(43)</b>	<b>45</b>	<b>(45)</b>

### Cash flow interest rate risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in the market interest rates. Borrowings and investments issued at variable interest rates expose WDC to cash flow interest rate risk.

WDC 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 WDC borrowed at fixed rates directly. Under the interest rate swaps, WDC 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 WDC, causing WDC to incur a loss. WDC has no significant concentrations of credit risk, as it has a large number of credit customers, mainly ratepayers, and WDC has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from rate payers.

WDC 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 with the credit ratings ranged from AA- to A+ (A+ being Kiwi Bank). WDC also owns shares and borrower notes in NZ Local Government Funding Agency Ltd - LGFA (refer to Note 10) and their shares were rated AA+. The WDC holds a Standard & Poors credit rating of AA.

### Liquidity risk

Liquidity risk is risk that WDC 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. WDC aims to maintain flexibility in funding by keeping committed credit lines available.

In meeting its liquidity requirements, WDC 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.

WDC 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 WDC's Long Term Council Community Plan.

WDC does not have a overdraft facility and manages its additional funding requirements through a \$3,000,000 bank funding facility agreement (2014: \$10,000,000) and Bond/Note issues \$80,000,000 (2014: \$50,000,000). These facilities are managed within the liability management policy.

The maturity profiles of the WDC's interest bearing investments and borrowing are disclosed in note 10 and 21 respectively.

## 24. FINANCIAL INSTRUMENTS (cont'd)

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
<b>Maturity analysis and effective interest rates of financial assets</b>				
Short term deposits (with maturities of 3 months or less)	1,810	1,810	9,608	9,608
Weighted average effective interest rate	4.09%	4.09%	4.21%	4.21%
	<b>1,810</b>	<b>1,810</b>	<b>9,608</b>	<b>9,608</b>
<b>Maturity analysis of financial liabilities</b>				
<b>Trade and other payables</b>				
Less than 1 year	17,689	17,689	18,020	18,020
1 - 2 years	-	-	-	-
2 - 5 years	-	-	-	-
More than 5 years	-	-	-	-
	<b>17,689</b>	<b>17,689</b>	<b>18,020</b>	<b>18,020</b>
<b>Development contributions</b>				
Less than 1 year	1,552	1,552	1,341	1,341
1 - 2 years	-	-	-	-
2 - 5 years	-	-	-	-
More than 5 years	-	-	-	-
	<b>1,552</b>	<b>1,552</b>	<b>1,341</b>	<b>1,341</b>
<b>Borrowings</b>				
Less than 1 year	15,000	15,000	5,000	5,000
1 - 2 years	5,000	5,000	15,000	15,000
2 - 5 years	10,000	10,000	5,000	5,000
More than 5 years	50,000	50,000	25,000	25,000
	<b>80,000</b>	<b>80,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Interest payable on borrowings</b>				
Less than 1 year	3,462	3,462	2,736	2,736
1 - 2 years	2,742	2,742	2,167	2,167
2 - 5 years	7,782	7,782	4,363	4,363
More than 5 years	7,537	7,537	4,347	4,347
	<b>21,523</b>	<b>21,523</b>	<b>13,613</b>	<b>13,613</b>
<b>Interest payable on interest rate swaps</b>				
Less than 1 year	754	754	788	788
1 - 2 years	463	463	605	605
2 - 5 years	1,192	1,192	830	830
More than 5 years	918	918	165	165
	<b>3,327</b>	<b>3,327</b>	<b>2,388</b>	<b>2,388</b>
<b>TOTAL</b>	<b>124,091</b>	<b>124,091</b>	<b>85,362</b>	<b>85,362</b>

**25. COMMITMENTS AND CONTINGENCIES**

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
<b>Capital commitments</b>				
Capital expenditure contracted for at balance date but not yet incurred for property, plant and equipment.	2,140	2,140	20,541	20,541
No capital commitments exist in relation to investment property as at 30 June 2015 (2014: Nil).				
<b>Operating leases as lessee</b>				
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 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
Not later than one year	184	184	238	238
Later than one year and not later than five years	138	138	329	329
Later than five years	-	-	-	-
<b>TOTAL NON-CANCELLABLE OPERATING LEASES</b>	<b>323</b>	<b>323</b>	<b>567</b>	<b>567</b>
Contingent rent payable has been determined on the basis of the contract schedule of payments and provisions.				
Leases can be renewed at Council's option, with rents set by reference to current market rates for items of equivalent age and condition. Council does not have the option to purchase the asset at the end of the lease term.				
There are no restrictions placed on Council by any of the leasing arrangements.				
<b>Operating leases as lessor</b>				
The Council leases its investment property under operating leases. 37 of the leases have a non-cancellable term of 21 years or less. 12 leases have a term of 35 years, 33 leases have a term of 30 years, 2 leases have a life of 15 years, 4 leases have a term of 10 years, 1 lease has a term of 9 years, 9 leases have a life of 5 years and 1 lease has a life of 3 years. The future aggregate minimum leases payments to be collected under non-cancellable operating leases are as follows:				
	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
<b>Non-cancellable operating leases as lessor</b>				
Not later than one year	291	291	295	295
Later than one year and not later than five years	961	961	1,050	1,050
Later than five years	1,331	1,331	1,535	1,535
<b>TOTAL NON-CANCELLABLE OPERATING LEASES</b>	<b>2,583</b>	<b>2,583</b>	<b>2,880</b>	<b>2,880</b>
No contingent rents have been recognised in the surplus/(deficit) during the period.				

**25. COMMITMENTS AND CONTINGENCIES (cont'd)****Contingencies**

	Group 2015	Parent 2015	Group 2014	Parent 2014
	\$'000	\$'000	\$'000	\$'000
<b>Contingent liabilities</b>				
Claims	50	50	110	110

The Council has claims under The Building Act 2004 which imposes certain obligations and liabilities on local authorities in respect to the issue of building consents and inspections of work done. At the date of this report, there were no matters under that Act indicating potential liability (2014:\$110,000) having been brought to the Council's attention. Riskpool has not made a call on this Council to fund any deficit in the funds which meet the cost of leaky buildings. This Council's liability is estimated to be zero for the 2015/2016 year, previous year (2014: nil).

Prime Building Compliance Limited was placed into liquidation on 28 April 2010. The liquidation process had been completed on 27 May 2015.

**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 2015	Parent 2015	Group 2014	Parent 2014
	\$'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 is one claim outstanding with the Weathertight Homes Resolution Service (WHRS) as at 30 June 2015 (2014: 4). Any claims relating to weather tightness issues of homes in the Waimakariri District have the potential to 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 Riskpool which has recognised this Council as a low risk for weathertight claims coverage. Riskpool may make future calls on Council for the funding deficit for its possible share. Council is unable to accurately assess the extent of any future liability in relation to leaky buildings.

**Share of associates' contingent liabilities**

Council has not identified any contingent liabilities where it would be severally liable for all or part of the liability.

## 25. COMMITMENTS AND CONTINGENCIES (cont'd)

### Local Government Funding Agency

The LGFA was incorporated in December 2011 with the purpose of providing debt fundign to local authorities in New Zealand and it has a current credit rating from Standard and Poor's of AA+.

The Council is one of the local authority shareholders. In that regard it has uncalled capital of \$100,000 (2014: \$100,000). When aggregated with the uncalled capital of other shareholders, \$20m is available in the event that an imminent default is identified. At 31 December 2014, NZLGFA had borrowings totaling \$4.6 billion (30 June 2014: \$3.7 billion).

The Council considers the risk of the LGFA defaulting on repayment of interest or capital to be very low on the basis that:

- \* it is 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 2015 there are 12 facilities having an approximate value of \$3.6 million (2014: 12 facilities, \$3.4 million). This estimate has been based on government valuations for the area.

The Council holds one bond for development commitments of \$1.6 million (2014: \$1.6 million). Developers have been bonded to complete the subdivision to Council's requirements. Failure to complete the subdivision will result in Council retaining the bond and completing the outstanding work. The assets will in turn be vested once the subdivision warranty period is complete.

The Council has a number of contribution pledges towards the Dudley Park Aquatic Centre which are to be received over the next ten years. As at 30 June 2015, the value of donations outstanding totals \$28,000 (2014: \$28,000).

### Contingent assets related to earthquake recovery

As a result of the earthquake on 4 September and its subsequent aftershocks the Council has contingent assets for subsidies from central government relating to the restoration of infrastructure assets in the District. Government policy is to subsidise 60% of the recovery costs incurred by a Council. In the Council's Ten Year Plan 2015-2025 the subsidies (from CERA and NZTA) were estimated to be \$16.6 million for 2015/16 and 2016/17. For the year ended 30 June 2015 the Council recognised revenue of \$4.5 million (2014: \$11.1 million).

Recoveries recognised under the cost sharing agreement signed between Waimakariri District Council and the Crown on 2 December 2013 have been recognised on the basis of eligible expenditure incurred for the year.

## 25. COMMITMENTS AND CONTINGENCIES (cont'd)

The basis of recognition on eligible expenses incurred is considered the most reliable estimate of revenue, but does not reflect the total quantum the District Council is expected to receive under the agreement.

Accounting standards require that Crown contributions can only be recognised whether there is virtual certainty of receiving the payment and Crown funding contributions can be reliably measured. Council considers that the ultimate quantum cannot be reliably measured as there continues to be uncertainty in regard to future use decisions for the residential red zone.

On 2 September 2015 the council was directed by the Minister for Canterbury Earthquake recovery to prepare a draft recovery plan for public consultation on the future of the red zone. The plan is yet to be released and the consultation process is yet to commence. The plan and consultation process could have a potentially significant impact upon the Council's earthquake recovery programme.

### 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 135.78 hectares (2014 150.58 hectares). This provides an allocation of 9,060 carbon credits at 30 June 2015. The current market value is \$ 61,680 (2014: 9,060 carbon credits \$36,240 estimate).

Additionally, under the ETS the Council will have an obligation to account for any emission released as a consequence of deforestation of pre-1990 land. Council has advised the Ministry of Primary Industry deforestation of 14.8 hectares to June 2015 and is likely to surrender an estimated 8,217 units. The Council has recognised a \$56,000 liability for deforestation as at 30 June 2015 (2014: Nil)

## 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.

	2015	2014
TOTAL REMUNERATION PAID TO THE CHIEF EXECUTIVE	303,962	293,100

### 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.

	2015 Honorary (including mileage and other reimbursements)	2015 Meeting / Hearings	2015 Total	2014 Honorary (including mileage and other reimbursements)	2014 Meeting / Hearings	2014 Total
	\$	\$	\$	\$	\$	\$
<b>Mayor and Councillors as at 30 June:</b>						
David Ayers (Mayor)	107,879	-	107,879	101,167	-	101,167
Kevin Felstead (Deputy Mayor)	47,250	-	47,250	41,107	-	41,107
Peter Allen	38,195	1,209	39,404	36,406	1,092	37,498
Neville Atkinson	38,195	612	38,807	36,406	179	36,585
Kirstyn Barnett	38,195	-	38,195	36,486	77	36,563
Roger Blair (to October 2013)	-	-	-	11,024	-	11,024
Robbie Brine	37,357	-	37,357	35,824	-	35,824
Peter Farrant	37,357	-	37,357	35,824	-	35,824
Jim Gerard	38,243	612	38,855	36,456	102	36,558
Dan Gordon (to October 2013)	-	-	-	11,566	-	11,566
John Meyer	38,195	-	38,195	36,408	-	36,408
Wendy Doody (from October 2013)	38,195	-	38,195	25,382	-	25,382
Caroline Faass (from October 2013)	38,195	-	38,195	25,523	153	25,676
<b>Kaipoi Community Board Members</b>						
Robyn Wallace (Chair)	13,550	-	13,550	10,870	-	10,870
Caroline Faass (Councillor from October 2013)	-	-	-	1,835	-	1,835
Steve Ryder (to October 2013)	-	-	-	2,028	-	2,028
Sandra Stewart	7,194	-	7,194	7,318	-	7,318
Jackie Watson	7,194	-	7,194	6,543	-	6,543
Chris Greengrass (Deputy Chair)	7,194	-	7,194	6,735	-	6,735
Alistair Blackie (from October 2013)	7,194	-	7,194	4,708	-	4,708
Roger Blair	8,006	-	8,006	4,708	-	4,708
Neville Atkinson (Councillor)	-	-	-	-	-	-
John Meyer (Councillor)	-	-	-	-	-	-
<b>Rangiora Community Board Members</b>						
Sharleen Stirling (Chair)	14,815	-	14,815	11,587	-	11,587
Murray Clarke	7,497	-	7,497	7,188	-	7,188
Greg Miller	7,497	-	7,497	7,075	-	7,075
Keith Galloway	7,497	-	7,497	7,075	-	7,075



## 26. REMUNERATION (cont'd)

	2015 Honarium (including mileage and other reimbursements)	2015 Meeting / Hearings	2015 Total	2014 Honarium (including mileage and other reimbursements)	2014 Meeting / Hearings	2014 Total
	\$	\$	\$	\$	\$	\$
<b>Rangiora Community Board Members (cont'd)</b>						
Judith Hoult (Deputy Chair)	7,497	-	7,497	7,311	-	7,311
Angela Smalley (to October 2013)	-	-	-	2,237	-	2,237
Michelle Nelson (from October 2013)	7,497	-	7,497	5,030	-	5,030
Peter Allen (Councillor)	-	-	-	-	-	-
Robie Brine (Councillor)	-	-	-	-	-	-
Jim Gerard (Councillor)	-	-	-	-	-	-
<b>Woodend-Ashley Community Board Members</b>						
Chris Prickett (Chair)	14,013	-	14,013	10,970	-	10,970
Duncan Lundy	7,096	-	7,096	6,718	-	6,718
Keith Nelson (to October 2013)	-	-	-	2,237	-	2,237
James Ensor	7,096	-	7,096	6,718	-	6,718
Rick Cable	7,096	-	7,096	7,251	-	7,251
Mike Northmore (resigned in February 2014)	-	-	-	4,329	-	4,329
Karen Eastwood (from October 2013 - Deputy Chair)	7,096	-	7,096	4,690	-	4,690
Vanessa Forsyth (from May 2014)	7,096	-	7,096	796	-	796
Kirstyn Barnett (Councillor)	-	-	-	-	-	-
Peter Farrant (Councillor)	-	-	-	-	-	-
<b>Council Appointees Te Kōhaka O Tūhaitara Trust</b>						
Neville Atkinson (Councillor)	-	-	-	-	-	-
Alan Joliffe	-	-	-	-	-	-
<b>TOTAL</b>	<b>649,378</b>	<b>2,433</b>	<b>651,811</b>	<b>605,535</b>	<b>1,602</b>	<b>607,137</b>

With the enactment of the Local Government Act 2002, the Remuneration Authority is now responsible for setting the remuneration level for elected members. The (Council) monetary remuneration detailed above was determined by the Remuneration Authority. As permitted under the Authority's guidelines the Council chose for its elected members to receive an annual salary rather than the alternative option of a combination of meeting fee payments and annual salary. Meeting fees paid to Councillors relate to Resource Management Act hearings.

### Council Employees

	2015	Percentage of employees	2014	Percentage of employees
<b>Total annual remuneration by band for employees as at 30 June:</b>				
< \$60,000	216	58%	212	58%
\$60,000 - \$79,999	69	19%	71	19%
\$80,000 - \$99,999	44	12%	45	12%
\$100,000 - \$119,999	26	7%	22	6%
\$120,000 - \$159,999	10	3%	8	2%
\$160,000 - \$320,000	7	2%	7	2%
<b>TOTAL EMPLOYEES</b>	<b>372</b>	<b>100%</b>	<b>365</b>	<b>100%</b>

Total remuneration includes non-financial benefits provided to employees.

At balance date, the Council employed 217 (2014:222) full-time employees, with the balance of staff representing 56 (2014:61) 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.

### SUBSIDIARIES

#### Prime Building Compliance Limited (in Liquidation)

The Waimakariri District Council owns 100% of the share capital of Prime Building Compliance Limited. Prime Building Compliance Limited was placed into liquidation on 28 April 2010. The building service functions, which includes building consents processing and building inspections, were brought back within the Waimakariri District Council on 30 November 2009. The liquidation process was completed on 27 May 2015.

### ASSOCIATES

#### Te Kohaka o Tuhaitara Trust

Te Kohaka o Tuhaitara Trust is a Council Controlled Organisation (CCO). The Trust was formed in response to negotiations between the Crown and Te Runanga o Ngai Tahu over the coastal reserve land. The settlers of the Trust are Council and Te Runanga o Ngai Tahu. The assets administered by the Trust includes the Tuhaitara coastal reserve (which is subject to the reserves act 1971) and the Tutaepatu Lagoon. The Council's ownership is 50%.

#### Enterprise North Canterbury Trust

Enterprise North Canterbury is a Council Controlled Organisation (CCO). Enterprise North Canterbury is a charitable trust which provides promotions and economic development services for the North Canterbury region on behalf of Waimakariri and Hurunui District Councils. Its activities are focussed on developing existing businesses and promoting new businesses within the region. The trust also promotes the region as a visitor destination. The Council's ownership is 50%.

#### Waimakariri District Libraries Trust

The Waimakariri District Libraries Trust was formed to support the Waimakariri District Library Service by providing books and other library resources. The Council's ownership is 50%.

#### Waimakariri Arts Collection Trust

Waimakariri Arts Collection Trust was formed to establish and maintain a collection of artwork of merit that has an association with North Canterbury. The Council's ownership is 33%.

### OTHER

#### Transwaste Canterbury Limited

Transwaste Canterbury Limited (TCL) is a Council Controlled Organisation (CCO) under the Local Government Act 2002 as the Waimakariri District Council is one of the Councils in the Canterbury region which between them own 50% of the shares in Transwaste Canterbury Limited. TCL operates a regional landfill at Kate Valley and associated transport services. Canterbury Waste Services owns the other 50% share of the TCL. Council owns 3.9% of the shares in TCL.

#### Canterbury Economic Development Company Limited

Canterbury Economic Development Company Limited (CEDCL) is a Council Controlled Organisation (CCO) which promotes transformational economic development projects that will benefit Canterbury and to utilise the Canterbury Regional Economic Development Strategy to coordinate strategic economic development initiatives. There are ten local authorities involved, each Council owns 10% of the shares in CEDCL.

## 27. RELATED PARTIES (cont'd)

### (a) Inter-Group Transactions and Balances

	2015	2014
	\$'000	\$'000
<b>Enterprise North Canterbury</b>		
Amounts paid by the Council (Excluding GST)	495	453
Amounts payable to Enterprise North Canterbury (Including GST)	-	-
Amounts received from Enterprise North Canterbury (Excluding GST)	9	9
Accounts payable to the Council (Including GST)	-	-
Unperformed operating commitments by the Council	589	453
<b>Te Kōhaka O Tūhaitara Trust</b>		
Amounts paid by the Council (Excluding GST)	64	73
Amounts payable by the Council (Including GST)	-	-
Accounts receivable from the Trust (Excluding GST)	12	9
The Council has a commitment to provide an annual grant of \$31,000 to Te Kohaka O Tuhaitara Trust.		
<b>Waimakariri District Libraries Trust</b>		
Amounts paid by the Council (Excluding GST)	2	2
<b>Waimakariri Arts Collection Trust</b>		
Amounts paid by the Council (Excluding GST)	5	4
<b>Transwaste Canterbury Limited</b>		
Services provided by the Company (Excluding GST)	2,185	2,247
Accounts receivable from the Council (Including GST)	186	194
Dividends paid/payable to the Council (Inclusive of Imputation Credits)	458	416
<b>Canterbury Economic Development Company Limited</b>		
Amounts paid by the Council (Excluding GST)	-	-
No related party debts have been written off or forgiven during the year.		

### (b) Key Management and Elected Members

During the year elected members and key management, as part of normal customer relationships, were involved in minor transactions with Council (such as payment of rates, purchase of rubbish bags). These services were provided on normal business terms.

#### Key management personnel compensation

	2015	2014
	\$'000	\$'000
Salaries and other short term benefits	1,740	1,655
Post employment benefits	28	26
Key management personnel received no termination or other long term benefits in the year ended 30 June 2015 (2014: Nil).		
Key management personnel include the Mayor, Councillors, Chief Executive and other senior management personnel.		

## 28. LANDFILL SITES AND AFTERCARE PROVISION

All Council refuse landfill sites within the Waimakariri District have been closed. The Council has responsibility to put in place procedures for managing and monitoring these landfills. The Council is complying with all its responsibilities in terms of the resource consents and has been actively monitoring sites within the operational programme. The Council is also currently investigating the extent of landfill post-closure costs.

To date preliminary risk analysis has not identified any additional costs. Investigations are continuing, and if any costs were identified, these would be provided for at the time.

Recent subdivision civil works adjacent to the Kaiapoi closed landfill have required the relocation and redevelopment of groundwater monitoring bores, which will interrupt the history of water quality results.

## 29. CAPITAL MANAGEMENT

The Council's capital is its equity (or rate payers' funds), which comprise retained 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 they were donated.

## 30. EVENTS AFTER BALANCE DATE

There were no significant events after 30 June 2015 (None for last year).

## 31. EXPLANATION OF MAJOR VARIANCES AGAINST BUDGET

Explanations for major variations from Council's estimated figures in the 2014/2015 Annual Plan are as follows:

### STATEMENT OF FINANCIAL PERFORMANCE

#### REVENUE

Subsidies and grants were under budget by \$3.7million as there were delays in roading capital projects due to extended designs and consultations.

Development Contribution revenue was \$6.9million below budget as expected development has not occurred in some Outline Development Areas such as the East Woodend Outline Development Area.

The Council continued its recovery from the Canterbury Earthquake events. The Council is entitled to recover certain earthquake related expenditure through our Insurers and the Government. Revenue of \$5.0m has been recorded for the period ended 30 June 2015, compared with a budget of \$6.3m. The variance is due to delays in the recovery programme.

#### EXPENDITURE

**District Development** - Expenditure was over budget by \$0.7m. This was due to the workload in resource consent processing and additional staff required for customer enquiries. Costs for the Review of district plan were over budget.

**Roads and Footpaths** - Expenditure was \$1.0m more than budgeted mainly due to increased depreciation as a result of road valuation as at 30 June 2014. Extra sealed pavement maintenance was performed this year due to wet weather and flood events.

**Water Supply** - Actual expenditure was \$1.3m more than budgeted. Depreciation expenses of some schemes were more than budgeted due to revaluation increase assessed at 30 June 14. Additional costs had been incurred on new connections, water treatment and Asset Management Plans (AMPs) and reticulation maintenance.

**Sewerage and the Treatment and Disposal of Sewage** - Actual expenditure was \$0.7m more than budgeted. Depreciation expenses of some schemes were more than budgeted due to revaluation increase assessed at 30 June 14. Additional costs had been incurred on Asset Management Plans (AMPs) and reticulation maintenance. Some assets were deleted during the replacement programme.

**Solid Waste** - Expenditure was under budget by \$0.4m as refuse volumes had been lower than expected which had resulted in decreased disposal costs for Council.

**Recreation** - Expenditure was under budget by \$0.6m. Rangiora Town Hall operating costs and depreciation were less than budgeted as the project was completed later than expected. The Rangiora Town Hall re-opened on 7 March 2015.

**Community Protection** - Expenditure was over budget by \$0.5m. This was due to high demand for building consents from the rebuild of the District after the Canterbury Earthquakes.

**Property Management** - Expenses were \$0.5m over budget due to the change in fair value from the revaluation of forestry assets and unexpected forestry maintenance costs due to wind storm events.

**Earthquake Recovery** - Expenditure was under budget by \$0.9m. Interest was under budget as debt for the activity was below budget due to delays in the capital programme. Operating expenditure for maintaining earthquake damaged infrastructural assets was below budget as the maintenance required is reducing over time.

**Non Significant Activities** - Expenditure was over budget by \$3.6m. This is mainly due to the loss on fair value movements of Council's interest rate swaps and implementation costs expensed from the TechOne project.

### 31. EXPLANATION OF MAJOR VARIANCES AGAINST BUDGET (cont'd)

#### OTHER COMPREHENSIVE REVENUE AND EXPENSE

The Council recorded a \$39.1m gain on asset revaluation (budget \$38.6m). This represents the increase in the value of roading assets which were revalued at 30 June 2015.

#### BALANCE SHEET

##### Assets

Current assets were \$5.4m higher than budget. Cash is higher than budgeted due to more borrowings arranged before balance date.

Non current assets were \$8.8m more than budgeted mainly due to favourable valuation movements for roading assets revalued at 30 June 2015.

##### Liabilities

Trade and other payables were \$1.4m over budget due to greater year end payables as a result of Council's large volume of capital/operational projects.

Development contributions liabilities were \$1.0m under budget due to fewer subdivisional projects being completed in 2014/2015.

Borrowings (Current and non-current) were \$6.1m over budget due to cash demands of Council's capital programme.

# ***Cost of Activity Statements***

## GOVERNANCE for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General rates (Note 1)	1,154	1,438	1,022
Targeted Rates	333	324	322
Fees and Charges	12	12	113
<b>TOTAL REVENUE</b>	<b>1,499</b>	<b>1,774</b>	<b>1,457</b>
<b>Operating Expenditure</b>			
Council	1,242	1,360	1,337
Community Boards, Ward Advisory Board	303	340	279
Subscriptions, Levies & Grants	134	91	76
	<b>1,679</b>	<b>1,791</b>	<b>1,692</b>
Internal Interest Elimination	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,679</b>	<b>1,791</b>	<b>1,692</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(180)</b>	<b>(17)</b>	<b>(235)</b>
<b>Capital Expenditure</b>			
Renewals	-	-	-
New Works	-	-	-
Loan repayments	-	-	-
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funded by</b>			
Loans	-	-	-
Reserves	-	-	-
Cash from operating	-	-	-
<b>TOTAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenditure includes</b>			
Interest	-	-	-
Depreciation	-	-	-
Corporate services overhead	396	400	132
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(180)		
Depreciation	-		
Development contributions	-		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(180)</b>		

## Governance

### Explanations of significant variances for the activity

#### General Rates

General rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers.

Please see Note 1 to the financial statements.

## DISTRICT DEVELOPMENT for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	2,132	2,657	1,890
Targeted Rates	142	120	122
Fees and Charges	742	651	917
<b>TOTAL REVENUE</b>	<b>3,016</b>	<b>3,428</b>	<b>2,929</b>
<b>Operating Expenditure</b>			
District Development	370	385	350
Policy and Strategy	1,090	981	954
Plan Administration	2,623	2,009	2,083
District Promotion	369	399	381
Economic Development	234	239	256
	<b>4,686</b>	<b>4,013</b>	<b>4,024</b>
Internal Interest Elimination	-	6	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>4,686</b>	<b>4,007</b>	<b>4,024</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(1,670)</b>	<b>(579)</b>	<b>(1,095)</b>
<b>Capital Expenditure</b>			
Renewals	-	-	2
New Works	-	-	-
Loan repayments	-	-	-
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>2</b>

## DISTRICT DEVELOPMENT for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Funded by</b>			
Loans	257	325	-
Reserves	(257)	(325)	2
Cash from operating	-	-	-
<b>TOTAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Operating Expenditure includes</b>			
Interest	-	-	-
Depreciation	-	-	-
Corporate services overhead	192	195	238
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(1,436)		
Less internal recoveries	(234)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(1,670)</b>		

### District Development

#### Explanations of significant variances for the activity

##### General Rates

General 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.

##### Operational Expenditure

Resource Consent processing expenditure was over budget as a result of rebuild and development activity in the District. Also costs incurred on review of District Plan were over budget.

## ROADS AND FOOTPATHS for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Roading Rates	8,931	8,663	8,117
Fees and Charges	344	141	320
Petrol Tax	398	307	405
Subsidies	10,453	12,918	6,707
Interest	26	-	78
Contributions	1,244	2,313	1,513
<b>TOTAL REVENUE</b>	<b>21,396</b>	<b>24,342</b>	<b>17,140</b>
<b>Operating Expenditure</b>			
<b>Subsidised Maintenance</b>			
Structural Maintenance	2,387	2,093	1,958
Corridor Maintenance	1,284	1,479	1,479
Land Transport and Safety	114	116	118
Other Maintenance	1,025	809	1,145
<b>Unsubsidised Expenditure</b>			
General Maintenance	670	411	467
Management Costs	481	684	620
Interest	1,330	1,075	838
Depreciation	7,479	6,897	7,000
Council Overheads	1,097	1,084	1,001
	<b>15,867</b>	<b>14,648</b>	<b>14,626</b>
Internal Interest Elimination	656	440	416
<b>TOTAL OPERATING EXPENDITURE</b>	<b>15,211</b>	<b>14,208</b>	<b>14,210</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>6,185</b>	<b>10,134</b>	<b>2,930</b>
<b>Capital Expenditure</b>			
Renewals	5,783	4,854	4,773
New Works	20,871	29,419	9,491
Loan Principal Repayments	279	295	245
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>26,933</b>	<b>34,568</b>	<b>14,508</b>
<b>Funded by</b>			
Loans	7,790	21,418	2,327
Reserves	5,479	-	2,251
Cash from operating	13,664	13,150	9,930
<b>TOTAL FUNDING</b>	<b>26,933</b>	<b>34,568</b>	<b>14,508</b>

### ROADS AND FOOTPATHS (cont'd) for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes</b>			
Interest	674	1,075	422
Depreciation	7,479	6,897	7,000
Depreciation not funded	981	399	1,056
Corporate services overhead	1,097	1,084	1,001
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	4,701		
Depreciation	(7,479)		
Subsidies and grants for capital	7,719		
Development contributions	1,244		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>6,185</b>		

### Roads and Footpaths

#### Explanations of significant variances for the activity

##### Rates

Rates levied were more than budgeted due to district growth.

##### Fees and Charges

Fees and charges were over budget mainly due to recoveries from third parties for crash repairs.

##### Subsidies

Roading subsidies were under budget due to delayed progress of roading capital programme.

##### Contributions

Contributions were less than budget as the financial contributions received can only be recognised as revenue once the relevant capital projects are completed.

##### Operational Expenditure

More works on sealed pavement maintenance were performed due to wet weather throughout the year.

Unexpected flood events in July 14 had resulted in more emergency reinstatement costs.

### Roads and Footpaths (cont'd)

Interest expense was more than budgeted due to cash demand of big capital projects such as the new Ashley Bridge.

Depreciation charges were over the budget due to revaluation of roading assets at 30 June 2014.

#### Capital Expenditure

Capital expenditure was under budget due to delayed progress of roading capital programme.

The Silverstream New Arterial Road project was delayed due to time required for property negotiations and design works.

### WATER SUPPLY for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates	6	8	-
Targeted Rates	5,413	5,256	5,376
Fees and Charges	189	72	158
Interest	224	131	165
Development Contributions	900	898	1,675
<b>TOTAL REVENUE</b>	<b>6,732</b>	<b>6,365</b>	<b>7,374</b>
<b>Operating Expenditure</b>			
Rangiora	2,551	2,071	2,137
Woodend	445	327	436
Pegasus	459	235	354
Waikuku	153	83	105
Fernside	73	48	54
Ohoka	62	43	49
Mandeville	310	200	258
Kaiapoi	877	696	793
North East Kaiapoi Structure Plan Area	1	4	1
West Kaiapoi Structure Plan Area	-	14	-
Pines / Kairaki (including impairment reversal recognised in surplus/(deficit))	50	81	(547)
Oxford No 1 Rural	370	308	424
Oxford No 2 Rural	187	139	146



## WATER SUPPLY (cont'd) for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
Oxford	348	319	405
Summerhill	188	172	227
Cust	102	78	74
Poyntz Road	48	40	39
West Eyreton	51	31	47
Garrymere	51	40	59
Water Race	317	317	305
	<b>6,643</b>	<b>5,246</b>	<b>5,366</b>
Internal Interest Elimination	413	310	423
<b>TOTAL OPERATING EXPENDITURE</b>	<b>6,230</b>	<b>4,936</b>	<b>4,943</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>502</b>	<b>1,429</b>	<b>2,431</b>
<b>Capital Expenditure</b>			
Renewals	867	1,872	1,343
New Works	3,344	7,540	2,836
Loan Repayments	234	196	221
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>4,445</b>	<b>9,608</b>	<b>4,400</b>
<b>Funded by</b>			
Loans	2,492	5,531	1,454
Reserves	-	1,308	-
Cash from operating	1,954	2,769	2,946
<b>TOTAL FUNDING</b>	<b>4,445</b>	<b>9,608</b>	<b>4,400</b>
<b>Operating expenditure includes</b>			
Interest	426	833	429
Depreciation	1,865	1,426	1,215
Depreciation not funded	525	86	-
Corporate services overhead	409	425	414
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	1,484		
Depreciation	(1,865)		
Development contributions	900		
Assets written off	(17)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>502</b>		

## Water Supply

### Explanations of significant variances for the activity

#### Targeted Rates

Targeted rates levied were more than budgeted due to district growth.

#### Fees and Charges

Fees and charges were over budget as more connection fees were received.

#### Operational Expenditure

Depreciation charges were over the budget due to revaluation of water assets at 30 June 2014.

Additional costs were incurred on Asset Management Plans and water sampling. Asset maintenance costs were over budget.

#### Capital Expenditure

Some significant capital projects were delayed:

The Rangiora Southbrook Supply Main project was awarded to Fulton Hogan. Construction is underway.

The Kaiapoi Upsize Peraki St Pump Station Outlet Main project was still being designed.

The Oxford No 1 Additional Source project was on hold as the first well drill was unsuccessful. Public consultation had been undertaken for a feedback to drill a well on another site.

### SEWERAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	45	56	43
Targeted Rates	7,044	7,389	6,842
Fees and Charges	1,363	177	458
Interest	91	3	87
Development contributions	2,192	3,401	4,805
<b>TOTAL REVENUE</b>	<b>10,735</b>	<b>11,026</b>	<b>12,235</b>
<b>Operating Expenditure</b>			
Eastern District Communities	9,662	8,677	7,793
Southbrook	27	117	120
East Rangiora	88	94	105
East Woodend	41	65	40
West Rangiora	-	41	-
West Rangiora Structure Plan Area	-	188	-
West Kaiapoi Structure Plan Area	-	32	-
Fernside	43	43	42
North Kaiapoi Area A	4	-	4
Loburn Lea	59	59	48
Oxford	663	628	552
	<b>10,587</b>	<b>9,944</b>	<b>8,704</b>
Internal Interest Elimination	460	493	652
<b>TOTAL OPERATING EXPENDITURE</b>	<b>10,127</b>	<b>9,451</b>	<b>8,052</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>608</b>	<b>1,575</b>	<b>4,183</b>
<b>Capital Expenditure</b>			
Renewals	340	632	1,539
New Works	2,808	9,133	4,931
Loan Repayments	716	511	4,676
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>3,865</b>	<b>10,276</b>	<b>11,146</b>

### SEWERAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE (cont'd) for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Funded by</b>			
Loans	1,989	6,058	-
Reserves	-	607	5,248
Cash from operating	1,876	3,611	5,898
<b>TOTAL FUNDING</b>	<b>3,865</b>	<b>10,276</b>	<b>11,146</b>
<b>Operating expenditure includes</b>			
Interest	472	1,513	662
Depreciation	3,030	2,529	1,715
Depreciation not funded	870	369	-
Corporate services overhead	704	728	640
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	1,794		
Depreciation	(3,030)		
Assets written off	(348)		
Development contributions	2,192		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>608</b>		

## Sewerage and the Treatment and Disposal of Sewage

### Explanations of significant variances for the activity

#### Fees and Charges

Fees and charges were over budget mainly due to an interim receipt for the Ocean Outfall agreement.

#### Development Contributions

Development Contributions were below budget as the development activities in the district had slowed down.

#### Operational Expenditure

Depreciation charges were over the budget due to revaluation of sewer assets at 30 June 2014.

Capital written off was offset by less interest expense due to less internal borrowings required last year.

#### Capital Expenditure

Significant projects that were delayed include:

Detailed design of the Mandeville Waste Water Treatment Plants project will start soon.

The West Rangiora Structure Plan Area Pump Station & Rising Main project had been completed under budget as a result of change in project scope.

## STORMWATER DRAINAGE for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	104	129	103
Targeted Rates	3,234	3,072	3,126
Fees and Charges	159	20	32
Interest	15	20	62
Development Contributions	566	1,924	284
<b>TOTAL REVENUE</b>	<b>4,078</b>	<b>5,165</b>	<b>3,607</b>
<b>Operating Expenditure</b>			
Flood Response	163	-	-
Rangiora	954	1,161	994
Southbrook	280	284	305
East Rangiora	188	151	-
West Rangiora Structure Plan Area	-	9	-
Coastal Urban	172	201	126
East Woodend	1	38	-
Pegasus	206	286	269
Kaiapoi	1,072	1,062	1,067
Kaiapoi - Area A	-	8	-
Oxford	45	49	49
Ohoka Rural	268	115	156
Loburn Lea	20	19	12
Oxford Rural	66	38	24
Clarkville	57	33	45
Coastal Rural	90	86	105
Central Rural	187	75	68
Cust	14	3	8
	<b>3,783</b>	<b>3,618</b>	<b>3,228</b>
Internal Interest Elimination	453	308	445
<b>TOTAL OPERATING EXPENDITURE</b>	<b>3,330</b>	<b>3,310</b>	<b>2,783</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>748</b>	<b>1,855</b>	<b>824</b>

### STORMWATER DRAINAGE (cont'd) for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Capital Expenditure</b>			
Renewals	-	230	9
New Works	4,521	7,775	4,239
Loan Repayments	324	692	277
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>4,845</b>	<b>8,697</b>	<b>4,525</b>
<b>Funded by</b>			
Loans	547	5,551	3,222
Reserves	2,889	976	13
Cash from operating	1,409	2,170	1,290
<b>TOTAL FUNDING</b>	<b>4,845</b>	<b>8,697</b>	<b>4,525</b>
<b>Operating expenditure includes</b>			
Interest	465	1,022	451
Depreciation	661	623	466
Depreciation not funded	64	26	-
Corporate services overhead	236	252	224
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	849		
Depreciation	(661)		
Development contributions	566		
Assets written off	(6)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>748</b>		

### Stormwater Drainage

#### Explanations of significant variances for the activity

##### Targeted Rates

Targeted rates levied were more than budgeted due to district growth.

##### Fees and Charges

Fees and charges were over budget mainly due to recoveries from Oxford Garden drainage remediation works.

### Stormwater Drainage (cont'd)

#### Explanations of significant variances for the activity

##### Development Contributions

Development Contributions were below budget as the development activities in the district had slowed down.

##### Capital Expenditure

The capital expenditure was less than budgeted as the flood response projects were still work in progress at year end. Some project budgets were no longer required as the projects were dependent on the development activities in relevant regions.

### SOLID WASTE for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	460	573	396
Targeted Rates	1,021	1,037	938
Fees and Charges	4,289	4,671	4,343
Interest	21	5	16
Waste Minimisation charges	255	250	228
<b>TOTAL REVENUE</b>	<b>6,046</b>	<b>6,536</b>	<b>5,921</b>
<b>Operating Expenditure</b>			
Disposal	4,125	4,367	4,298
Collection	1,630	1,680	1,505
Waste Minimisation	286	324	342
	<b>6,041</b>	<b>6,371</b>	<b>6,145</b>
Internal Interest Elimination	59	3	42
<b>TOTAL OPERATING EXPENDITURE</b>	<b>5,982</b>	<b>6,368</b>	<b>6,103</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>64</b>	<b>168</b>	<b>(182)</b>
<b>Capital Expenditure</b>			
Renewals	71	52	28
New Works	12	-	20
Loan Repayments	28	21	20
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>110</b>	<b>73</b>	<b>68</b>

## SOLID WASTE for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Funded by</b>			
Loans	-	-	68
Reserves	-	-	-
Cash from operating	110	73	-
<b>TOTAL FUNDING</b>	<b>110</b>	<b>73</b>	<b>68</b>
<b>Operating expenditure includes</b>			
Interest	61	88	42
Depreciation	115	86	108
Corporate services overhead	418	434	389
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	190		
Depreciation	(115)		
Assets written off	(11)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>64</b>		

### Solid Waste

#### Explanations of significant variances for the activity

##### General Rates

General 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 under budget as a result of less gate sales in Southbrook Transfer Station.

##### Operational Expenditure

Costs of refuse to landfill had decreased because of less volume of refuse. There had been a corresponding decrease in revenue.

## RECREATION for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	802	1,000	545
Community Services Rates	10,172	10,343	8,719
Targeted Rates	42	42	40
Gain on sale	34	-	-
Fees and Charges	1,965	1,888	1,978
Subsidies and grants	43	-	-
Development Contributions	2,236	4,890	2,639
<b>TOTAL REVENUE</b>	<b>15,294</b>	<b>18,163</b>	<b>13,921</b>
<b>Operating Expenditure</b>			
Reserves	5,584	5,559	5,800
Airfield	310	270	252
Buildings	1,457	1,981	1,147
Pools	4,765	4,649	4,617
Central Business Areas	217	209	197
Camping Grounds	103	91	146
Community Grants	246	309	334
Public Conveniences	450	456	490
	<b>13,132</b>	<b>13,524</b>	<b>12,983</b>
Internal Interest Elimination	438	191	499
<b>TOTAL OPERATING EXPENDITURE</b>	<b>12,694</b>	<b>13,333</b>	<b>12,484</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>2,600</b>	<b>4,830</b>	<b>1,437</b>
<b>Capital Expenditure</b>			
Renewals	1,332	2,208	1,061
New Works	19,346	19,272	8,285
Loan Repayments	285	264	286
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>20,963</b>	<b>21,744</b>	<b>9,632</b>
<b>Funded by</b>			
Loans	5,462	6,789	55
Reserves	10,566	7,998	6,085
Cash from operating	4,936	6,957	3,492
<b>TOTAL FUNDING</b>	<b>20,963</b>	<b>21,744</b>	<b>9,632</b>
<b>Operating expenditure includes</b>			
Interest	450	973	507
Depreciation	2,336	2,221	2,055

### RECREATION (cont'd) for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
Dpreciation not funded	209	94	-
Corporate services overhead	882	1,034	804
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	2,771		
Gain on asset sale	34		
Depreciation	(2,336)		
Revaluation loss on investment property	(53)		
Assets written off	(52)		
Development contributions	2,236		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>2,600</b>		

## Recreation

### Explanations of significant variances for the activity

#### Rates

General 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 were under budget as some earthquake damaged properties were remitted.

#### Development Contributions

The development contributions were under budget as reserves' development contributions were received in the form of vested assets and development activities in the district had slowed down.

#### Operational Expenditure

Some operational costs were less than budgeted (i.e. power).

#### Capital Expenditure

The Land Purchase & Development Neighbourhood project depends on development activities in relevant regions. There were less spending in 14/15.

### LIBRARIES AND MUSEUMS for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Targeted Community Services Rates	2,430	2,522	2,226
Targeted Rates	515	532	406
Fees and Charges including insurance proceeds toward Kaiapoi Library rebuild (insurance relevant to 13/14)	182	150	1,330
Subsidies and grants	322	-	-
Interest	25	22	22
Development Contributions	-	623	488
<b>TOTAL REVENUE</b>	<b>3,474</b>	<b>3,849</b>	<b>4,472</b>
<b>Operating Expenditure</b>			
Library	3,278	2,646	2,331
Museum Operational Levy	450	456	421
Museum Redevelopment Levy	1	397	-
Museums	1	6	2
	<b>3,730</b>	<b>3,505</b>	<b>2,754</b>
Internal Interest Elimination	5	29	5
<b>TOTAL OPERATING EXPENDITURE</b>	<b>3,725</b>	<b>3,476</b>	<b>2,749</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(251)</b>	<b>373</b>	<b>1,723</b>
<b>Capital Expenditure</b>			
Renewals	12,334	12,336	5,580
New Works	585	1,116	164
Loan Repayments	6	9	6
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>12,925</b>	<b>13,461</b>	<b>5,750</b>
<b>Funded by</b>			
Loans	355	830	-
Transfer from earthquake recovery	6,455	-	3,576
Reserves	5,754	11,871	19
Cash from operating	361	760	2,155
<b>TOTAL FUNDING</b>	<b>12,925</b>	<b>13,461</b>	<b>5,750</b>
<b>Operating expenditure includes</b>			
Interest	4	21	6
Depreciation	612	387	432
Corporate services overhead	133	168	120

### LIBRARIES AND MUSEUMS (cont'd) for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	39		
Depreciation	(612)		
Capital subsidy for Kaiapoi Library	322		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(251)</b>		

#### Libraries and Museums

##### Explanations of significant variances for the activity

##### Fees and Charges

Grants for the Kaiapoi Library rebuild were not budgeted.

##### Development Contributions

Development Contributions for this activity were stopped due to regulation change.

##### Operational Expenditure

Depreciation charges were over budget due to new asset additions in 14/15.

Some costs were expensed from capital projects.

However the Canterbury Redevelopment Levy was not called yet.

##### Capital Expenditure

Some costs were expensed from capital projects as they were not capital in nature and did not form part of the asset(s).

### COMMUNITY PROTECTION for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	1,272	1,585	1,212
Targeted Rates	267	263	250
Subsidies	38	-	1
Fees and Charges	6,290	6,130	7,323
<b>TOTAL REVENUE</b>	<b>7,867</b>	<b>7,978</b>	<b>8,786</b>
<b>Operating Expenditure</b>			
Civil Defence	315	343	377
Environmental Services	1,292	1,341	1,185
Building Services	5,534	5,113	5,991
Stock Control	49	38	47
Dog Control	452	393	412
Rural Fire	354	211	159
Cemeteries	151	153	116
	<b>8,147</b>	<b>7,592</b>	<b>8,287</b>
Internal Interest Elimination	6	-	4
<b>TOTAL OPERATING EXPENDITURE</b>	<b>8,141</b>	<b>7,592</b>	<b>8,283</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(274)</b>	<b>386</b>	<b>505</b>
<b>Capital Expenditure</b>			
Renewals	129	105	138
New Works	221	312	56
Loan Repayments	21	3	17
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>371</b>	<b>420</b>	<b>211</b>
<b>Funded by</b>			
Loans	175	305	58
Reserves	197	-	-
Cash from operating	-	115	153
<b>TOTAL FUNDING</b>	<b>371</b>	<b>420</b>	<b>211</b>
<b>Operating expenditure includes</b>			
Interest	7	14	4
Depreciation	13	11	9
Corporate services overhead	455	468	448

### COMMUNITY PROTECTION (cont'd) for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<i>Reconciliation with Funding Impact Statement</i>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(261)		
Depreciation	(13)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(274)</b>		

### Community Protection

#### Explanations of significant variances for the activity

##### General Rates

General 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.

##### Operational Expenditure

Expenditure was over budget for building consenting services. This was due to increased demand for building consents from the rebuild of the District after the Canterbury Earthquakes. In addition unbudgeted costs on fire fighting incidents were incurred in Summer.

### COMMUNITY DEVELOPMENT for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<i>Revenue</i>			
General Rates (Note 1)	278	346	235
Interest	6	-	7
Fees and Charges	997	1,097	892
Subsidies	267	20	56
<b>TOTAL REVENUE</b>	<b>1,548</b>	<b>1,463</b>	<b>1,190</b>
<i>Operating Expenditure</i>			
Community Development	366	269	288
Safer Communities	61	50	62
Injury Prevention	131	137	123
Youth Development	132	101	63
Housing for the Elderly	1,195	974	1,674
Community Housing	115	109	130
	<b>2,000</b>	<b>1,640</b>	<b>2,340</b>
Internal Interest Elimination	181	63	22
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,819</b>	<b>1,577</b>	<b>2,318</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(271)</b>	<b>(114)</b>	<b>(1,128)</b>
<i>Capital Expenditure</i>			
Renewals	244	64	6,010
New Works	-	-	-
Loan Repayments	84	54	13
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>328</b>	<b>118</b>	<b>6,023</b>
<i>Funded by</i>			
Loans	-	-	4,716
Reserves	282	-	1,307
Cash from operating	45	118	-
<b>TOTAL FUNDING</b>	<b>328</b>	<b>118</b>	<b>6,023</b>
<i>Operating expenditure includes</i>			
Interest	186	178	23
Depreciation	316	282	237
Corporate services overhead	81	87	64



### COMMUNITY DEVELOPMENT (cont'd) for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	45		
Depreciation	(316)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(271)</b>		

#### Community Development

##### Explanations of significant variances for the activity

##### Subsidies

Subsidies were over budget due to unbudgeted grants from Creative NZ and Youth and Cultural Development which were then used for various creative community projects.

##### Operational Expenditure

Expenditure was over budget mainly due to additional interest expense as a result of increased costs of the Kaiapoi Pensioner Housing project.

##### Capital Expenditure

Additional works required for the new Kaiapoi pensioner housing units including works on landscaping and road marking for car parks on new asphalt.

### PROPERTY MANAGEMENT for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Investment property revenue	198	94	107
Other revenue	309	4	85
Interest	393	201	191
Dividends	458	250	714
Gain on sale/Revaluation	72	142	387
<b>TOTAL REVENUE</b>	<b>1,430</b>	<b>691</b>	<b>1,484</b>
<b>Operating Expenditure</b>			
General Management	188	158	198
Service Centers	218	150	37
Investment property	270	126	123
Other Property	40	52	77
Forestry	500	252	735
Investments	82	11	(47)
	<b>1,298</b>	<b>749</b>	<b>1,123</b>
Internal Interest Elimination	23	8	27
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,275</b>	<b>741</b>	<b>1,096</b>
Less Taxation expense	137	75	276
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>18</b>	<b>(125)</b>	<b>112</b>
<b>Capital Expenditure</b>			
Renewals	9	10	-
New Works	808	230	435
Loan Repayments	14	13	14
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>831</b>	<b>253</b>	<b>449</b>
<b>Funded by</b>			
Capital Revenue	379	745	-
Loans	-	-	-
Reserves	79	10	-
Cash from operating	373	-	449
<b>TOTAL FUNDING</b>	<b>831</b>	<b>755</b>	<b>449</b>
<b>Operating expenditure includes</b>			
Interest	23	52	26
Depreciation	462	353	513
Corporate services overhead	35	36	32

### PROPERTY MANGEMENT (cont'd) for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	424		
Depreciation	(462)		
Dividends	458		
Gain on sale	72		
Revaluation gain on investment properties	12		
Loss on sale of forestry	(6)		
Revaluation loss on forestry assets	(227)		
Assets written off	(116)		
Taxation	(137)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>18</b>		

### Property Management

#### Explanations of significant variances for the activity

#### Revenue

Other revenue was over budget due to unbudgeted insurance claim for Mcleods Road culvert upgrade.

Interest revenue was generated from surplus fund of property disposals account.

Dividends received were greater than budgeted.

#### Operational Expenditure

Expenditure was over budget mainly due to the change in fair value from the revaluation of forestry assets. In addition depreciation was over budget.

#### Capital Expenditure

Costs of earthquake strengthening works were not originally budgeted.

### EARTHQUAKE RECOVERY for the year ended 30 June 2015

	2015 Actual	2015 Annual Plan	2014 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Rent - Temporary Business Accommodation	122	136	134
Recovery - Insurance	532	535	2,042
Grants	315	-	-
Recovery - Government	3,168	5,785	10,582
Recovery - Other	-	2,227	30
Roading - NZTA Subsidy	1,339	2,286	516
<b>TOTAL REVENUE</b>	<b>5,476</b>	<b>10,969</b>	<b>13,304</b>
<b>Operating Expenditure</b>			
Recovery centre	82	110	340
General response and Recovery	67	25	1,032
Water	58	120	133
Sewer	205	240	404
Drainage	149	120	152
Roading	45	140	38
Recreation	272	155	197
Interest	1,633	1,692	748
	<b>2,511</b>	<b>2,602</b>	<b>3,044</b>
Internal Interest Elimination	805	582	371
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,706</b>	<b>2,020</b>	<b>2,673</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>3,770</b>	<b>8,949</b>	<b>10,631</b>
<b>Capital Expenditure</b>			
Renewals	12,874	21,860	17,896
New Works	3,412	3,290	2,682
Loan repayments	-	664	-
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>16,286</b>	<b>25,814</b>	<b>20,578</b>
<b>Funded by</b>			
Loans	7,519	15,000	13,270
Transfer to Libraries and Museums	(6,455)	(7,309)	(3,576)
Reserves	11,440	9,174	-
Cash from operating	3,782	8,949	10,884
<b>TOTAL FUNDING</b>	<b>16,286</b>	<b>25,814</b>	<b>20,578</b>

### **EARTHQUAKE RECOVERY (cont'd)** **for the year ended 30 June 2015**

	<b>2015 Actual</b>	<b>2015 Annual Plan</b>	<b>2014 Actual</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Operating expenditure includes</b>			
Interest	828	1,692	377
Depreciation	12	-	12
Corporate services overhead	-	-	-
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(1,572)		
Depreciation	(12)		
Subsidies and grants for capital expenditure	4,822		
Insurance proceeds capital	532		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>3,770</b>		

### **Earthquake Recovery**

#### **Explanations of significant variances for the activity**

##### **Revenue**

Recoveries from Government were below budget due to delays in the recovery programme.

##### **Operational Expenditure**

Expenditure was under budget due to maintenance required for earthquake damaged infrastructure reducing over time.

##### **Capital Expenditure**

Capital expenditure incurred were less than budgeted due to delays in recovery programme.

Some capital projects require public consultation and the progress also depends on Government decision.



## ***Other Disclosures***

**MĀORI CONTRIBUTIONS  
TO DECISION-MAKING**

**THE CANTERBURY  
COMMUNITY TRUST**

# Other Disclosures

## **Māori Contributions To Decision-Making**

(Clause 35, Part 3, Schedule 10 - *Local Government Act 2002*).

The Waimakariri District Council has undertaken the following activities to establish and maintain processes which provide opportunities for Māori to contribute to the decision-making processes of the Council:

### **Monthly Meetings**

One of the key techniques that the Council uses to build the capacity of Māori to participate in its decision-making is in hosting and facilitating monthly 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. There were six monthly meetings held, and one Annual Hui, between 1 July 2014 and 30 June 2015. Any meetings

postponed during this period were generally due to a shortage of business, or tangis at the Marae. Also during this period the Te Matatini Kapa Haka Festival was held in Christchurch which postponed the Annual Hui from 3 March to 7 April 2015. During the 2014/2015 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 2014/15 year during monthly forum meetings included:

### **Stormwater Drainage**

- Comprehensive Stormwater Consent
- Northside Development drainage
- East Woodend stormwater pond
- Rangiora Stormwater Management Plan
- Pipes down Beach Road near Northside Country subdivision
- Coastal rural drain cleaning
- June 2014 flood issues
- Kaiapoi River Rehabilitation Project Working Party
- Pegasus Lake
- Consent for North Brook enhancement through Ward Park

### **Sewerage & the Treatment & Disposal of Sewage**

- Desludging of oxidation ponds - Rangiora
- Oxford Wastewater Treatment Plant holding pond
- Ocean outfall monitoring
- Wastewater Bylaw Review

### **Solid Waste**

- Kerbside Collection

### **Roads and Footpaths**

- Sealing of the Ashley River mouth carpark

### Water Supply

- Tuahiwi Water Supply Project
- Ecan Consent – new water supply pipeline – Pentecost Road to Flaxton Road, Southbrook

### District Development

- Development/sub-division activity
- Council Plan Changes and Private Plan Changes
- Māori Reserve 873 and consultation update
- Nikau Contractors Ltd – Ecan consent

### Governance

- Kaiapoi Museum Protocols and Exhibition Section naming
- Annual Hui hosted by Te Ngāi Tuahuriri 7 April
- Repair of Tukutuku panels in the Council foyer
- Citizenship ceremonies on Waitangi Day
- Representation Review
- Treaty of Waitangi Commemoration
- Western Ridge Conservation Area
- Psychoactive Substances Policy
- Community Service Award – Joan Burgman
- Te Waipounamu Māori District Council elections
- Te Ngāi Tūāhuriri Submission to Council's Long Term Plan
- Te Ture Whenua Māori Act 1996 review

### Earthquake Recovery

- Regular updates on infrastructure projects
- Red Zone – Future Use
- Ruataniwha Kaiapoi Civic Centre

### Community Services Information

- Community Funding
- Community Development Strategy
- Māori representation on community led steering groups

### Green Space

- Sealing of the Ashley River mouth carpark
- Northern Pegasus Bay Bylaw review
- Reserve Management Plans
- Trousselot Park redesign
- Hegan Reserve
- Silverstream Reserve proposed eel protection area

### Costs

The Council has agreed to reimburse some costs associated with attendance by Runanga representatives at the 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 Tuesday 7 April 2015, hosted this year by Te Ngāi Tūāhuriri Rūnanga. This enabled the Councillors and Council staff to consider a number of issues of particular significance to the Runanga, including discussion on:

- Māori Reserve 873
- Tuahiwi footpaths
- Street lighting
- The safety of Revells Road
- Flood response improvement works
- Draft Long Term Plan 2015-2025 briefing

The notes of that Hui formed the written submission on the Council's Draft Long Term Plan 2015-2025.

### Tuahiwi Water Supply Project

The Council completed the construction of the community water supply for Tuahiwi, in April 2014, sourced from Woodend at Gladstone Road.

The Council also agreed and has since completed the extension of the water supply to 31 rural properties

that were close to the trunk main, at approximately \$7,000 per property.

Further extension of the water supply can occur as part of the cluster housing developments of MR873.

#### **Mahaanui Kurataiao Ltd**

Council staff are seeking to finalise arrangements with Mahaanui Kurataiao Ltd (MKT) through its Services and Funding Agreement, originally signed on 10 December 2009, for the 2015/16 year. Budget approval has been made through Council's 2015-2025 Long Term Plan of \$32,680 to give effect to this service. A forthcoming briefing to the Council will consider service arrangements.

The Council has a resource person from MKT who attends the 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.

Council staff are currently developing the content of a District Plan Change to then recommend to the Council

which will enable the land in MR873 to be used in the manner as set out in Kemps Deed and the Crown grant of 1862, that is, as places of residence and living for the grantees and those who come after.

In April 2015, the Council approved the Hearing Panel's recommendations on comments received in relation to Action 21 of the Land Use Recovery Plan, as a basis for proposed changes to the District Plan. The proposed plan change involved information consultation and three formal public consultation rounds (May 2013, March 2014, and October 2014), and an opportunity to view and comment on the Council's Further Information Report.

Council staff are now waiting for the Minister for Canterbury Earthquake Recovery to endorse the process the Council has undertaken on the Plan Change. Once that has been done, the Council can formally adopt the Plan Change, likely to be in August 2015.

#### **RATA Foundation (Canterbury Community Trust)**

Funding was provided towards the following;

- Youth-led initiatives, under WAIYouth: \$25,000
- Safe Community Project Facilitation: \$ 25,000
- Social Services Waimakariri Project: \$45,000

#### **Other funding was received from the following agencies:**

- Health Promotion Agency; \$25,000 for alcohol-related harm initiatives
- Ministry of Justice: \$11,400 for Family Violence Prevention Initiatives
- Ministry of Health: \$114 for Injury Prevention and Rural Injury Prevention
- Ministry of Youth Development Youth Development Partnership Fund: \$18,000 for Youth Council Initiatives
- Ministry of Youth Development Youth Fund: \$8,000 for Youth Week Initiatives



***Glossary***

***The Structure of Council***

***Council and Committees***

***Structure***

# Glossary

## Activity

Related or like services that are grouped together for management and budgeting purposes.

## Allocated Costs

A form of spending where one Council department pays for services provided by another department.

## Annual Plan

This Plan is prepared annually and reflects the overall structure and focus of the Long Term Plan for that given year.

## Assets

Assets are things that the Council owns such as roads, parks, footpaths, buildings.

## Capital Expenditure

This is spending on new Council assets or replacing existing assets.

## CBD

Central Business Districts of Kaiapoi and Rangiora.

## Capital Value

The probable sale price of the freehold interest of the property if offered for sale at the time of valuation.

## Community Outcomes

How the community wants the District to be, to make it a better place to live, work and play.

## Community Board

Selected community members/ward councillors to represent the interests of the community to Council.

## Contestable Fund

Funding, often supplied by central Government, for which individuals and organisations, including district councils, may apply.

## Council-Controlled Organisation

A Council-controlled organisation is a company in which equity securities carrying 50% or more of the voting right at a meeting of the shareholders of the company are held by one or more local authorities; or controlled, directly or indirectly, by one or more local authorities; or in which one or more local authorities have the right, directly or indirectly, to appoint 50% or more of the directors of the company.

## Council-Controlled Trading Organisation

Is a Council-controlled organisation that operates a trading undertaking for the purposes of making a profit.

## Depreciation

This accounts for the annual cost of the wearing out of or the economic use of our assets. It is generally based on the value of the asset divided by its remaining life.

## Development Contributions

Money required from developers to recover the cost of providing infrastructure that caters for future growth.

## Expenditure

Spending by Council.

## Financial Year

Council's financial year runs from 1 July to 30 June the following year.

## General Rate

A rate based on the value of every property in the District.

## Indigenous Vegetation Site

Areas of indigenous vegetation listed in and protected through the provisions of the Council's District Plan.

## Hearing

Your chance for your views to be expressed in person to the Council, following its receipt of your written submission.

## Hearing Panel

A selection of councillors who will hear all submissions made in person.

## Infrastructural Assets

Fixed utility systems that provide a continuing service to the community and are not generally regarded as tradeable. These assets include roads, waste, sewerage and stormwater systems.

## Internal Recoveries

Payment by one Council department to another in return for a service provided.

## Land Value

The probable price that would be paid for the bare land as at the date of valuation. The value includes development work such as drainage, excavation, filling, leveling, retaining walls, clearing, fertility build-up, flood protection.

## Loan Funds

This is money used by Council that it has obtained by raising a loan.

**Local Government Act 2002**

The key legislation that defines the regulations and responsibilities for local authorities including Waimakariri District Council.

**Main District Towns**

Kaiaipo, 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.

**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.

**Uniform Annual Charge (UAC)**

A specific levy of an equal amount on each rateable property. This amount does not vary with the value of the property.

**User fees and charges**

Fees charged to the community for use of specific services and facilities provided by the Council.

**Variants (low / medium / high)**

In the case of the Long Term Plan this normally applies to low, medium or high population growth estimates made by statistics.

**Vested Assets**

Infrastructural assets and land provided by the developer of a subdivision. Examples of this may be roads, streetlights, water and wastewater reticulation, stormwater disposal systems and reserve land. At the completion of the subdivision, the ownership and hence future maintenance of these assets, passes to Council.

**Vision**

Council's view of the future state of its community. It is used to inspire people into action, define future direction and implies that what we do now can influence and change the future for the better.

**Ward Advisory Board**

Selected community members / ward councillors to represent the interests of the community to Council.

# The Structure OF COUNCIL

## Mayor

David Ayers

## Deputy Mayor

Kevin Felstead

## Standing Committees

(Mayor David Ayers is  
ex officio on all  
Standing Committees)

## STANDING COMMITTEES

### Audit Committee

Jim Gerard  
Kevin Felstead  
Neville Atkinson  
Peter Farrant  
Kirstyn Barnett

### Community and Recreation Committee

Robbie Brine  
Peter Allen  
Wendy Doody  
Caroline Faass  
John Meyer

### Resource Management and Regulation Committee

Kirstyn Barnett  
Neville Atkinson  
Peter Allen  
Jim Gerard  
Caroline Faass

### Utilities and Roading Committee

Kevin Felstead  
Wendy Doody  
Robbie Brine  
John Meyer  
Peter Farrant

## BOARDS

### Kaiapoi Community Board

Robyn Wallace (Chair)  
Neville Atkinson  
Caroline Faass  
Jackie Watson  
Chris Greengrass (Deputy Chair)  
Roger Blair  
John Meyer  
Sandra Stewart  
Alistair Blackie

### Woodend-Ashley Community Board

Chris Prickett (Chair)  
Kirstyn Barnett  
Duncan Lundy  
Rick Cable  
James Ensor  
Peter Farrant  
Karen Eastwood (Deputy Chair)  
Vanessa Forsyth

### Rangiora Community Board

Sharleen Stirling (Chair)  
Peter Allen  
Keith Galloway  
Jim Gerard  
Greg Miller  
Judith Hoult (Deputy Chair)  
Robbie Brine  
Murray Clarke  
Michelle Nelson

### Oxford-Eyre Ward Advisory Board

Victor Allen (Chair)  
Mark Brown (Deputy Chair)  
Joe Boulton  
Wendy Doody  
Bruce Stokes  
Cheryl Norrish  
Doug Nicholl  
David Taylor  
Dan Gordon  
Kevin Felstead

**Chief Executive**

Jim Palmer  
B.Comm, CA, AFNZIM

**Manager, Policy and  
Customer Service**

Simon Markham  
BA, BTP, AFNZIM

**Manager, Finance and  
Business Support**

Jeff Millward  
B. Bus., CA

**Manager, Utilities  
and Roding**

Gerard Cleary  
BE, BSc, PGDipBusAdmin,  
CPEng, MIPENZ

**Manager, Community  
and Recreation**

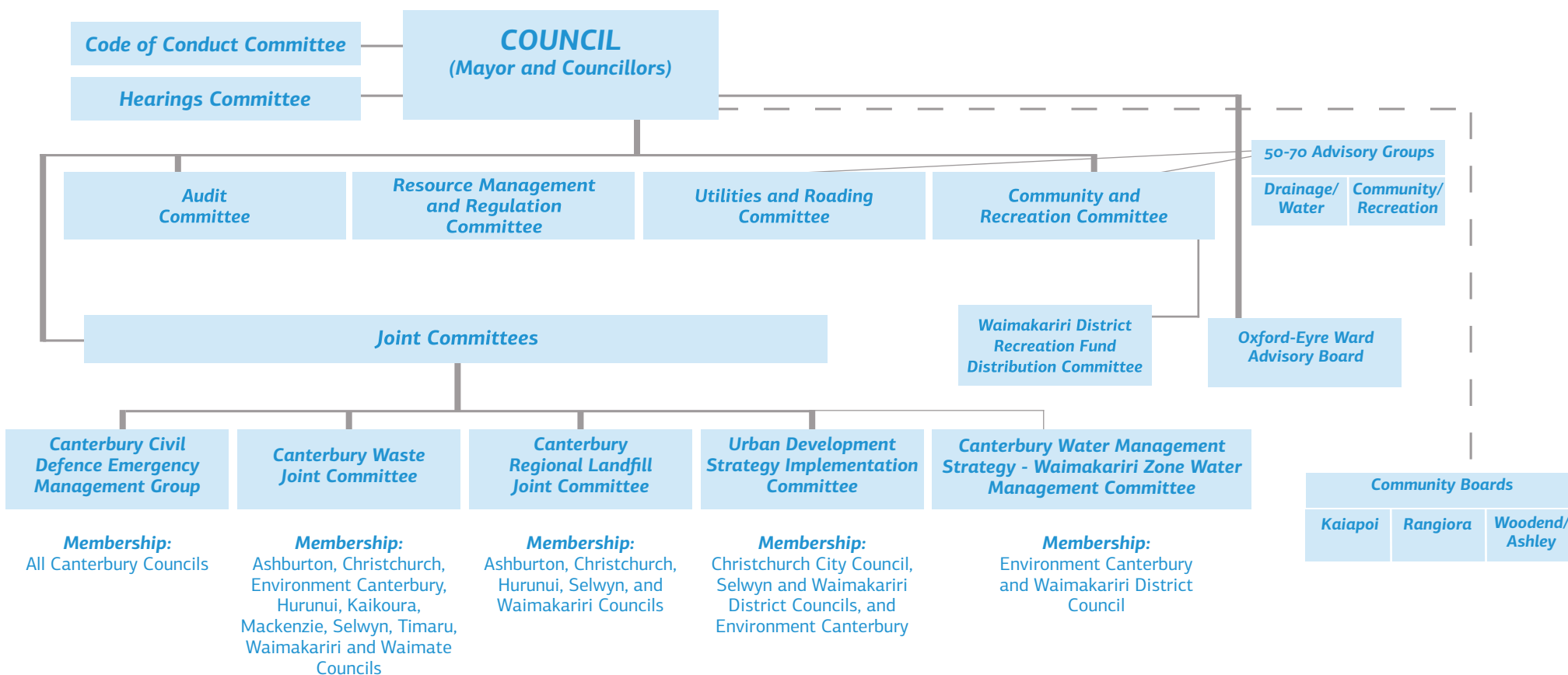
Craig Sargison  
LLB, Dip. NZLS

**Manager, Planning  
and Regulation**

Nick Harrison  
BSc Dip Ag Sc

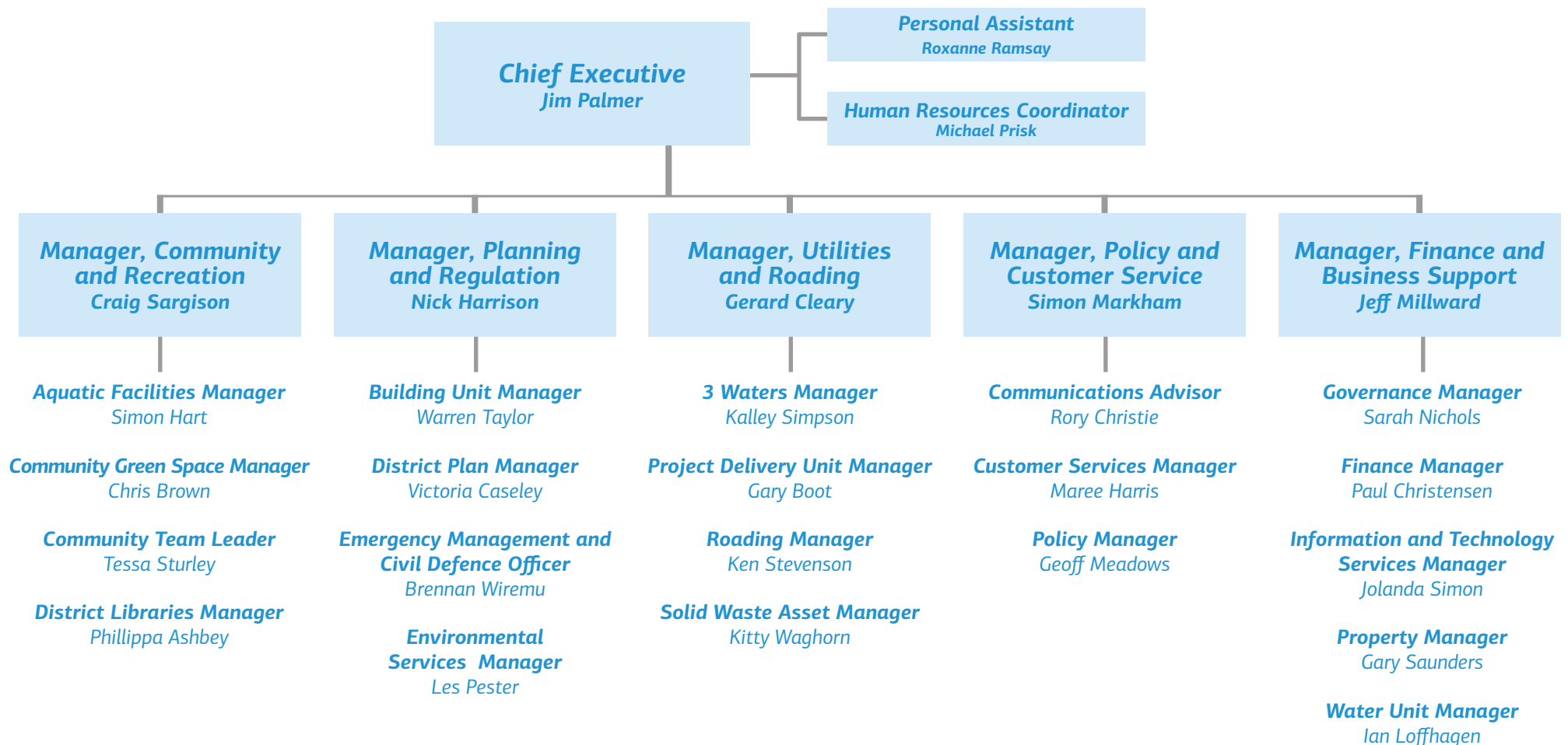
# Council

## AND COMMITTEES STRUCTURE



# Staff Structure

## TO LEVEL THREE







# ***Directory***

# Directory

## Postal Address

### Waimakariri District Council

Private Bag 1005  
Rangiora 7440  
New Zealand

## Locations

### Head Office

215 High Street  
Rangiora 7400

### Oxford Service Centre

34 Main Street  
Oxford 7430

### Ruataniwha Kaiapoi Civic Centre

172 Williams Street  
Kaiapoi 7630

## Telephone

(03) 311 8900 or (03) 327 6834

## Facsimile

(03) 313 4432

[waimakariri.govt.nz](http://waimakariri.govt.nz)

## Bankers

ANZ Banking Group  
85 High Street  
Rangiora 7400

## Auditor

Audit New Zealand  
PO Box 2  
Christchurch 8140

*On behalf of:*

Auditor General  
Audit Office  
Wellington

## Solicitors

### Helmore Stewart

9 Good Street  
PO Box 44, Rangiora 7440

### Corcoran French

The Crossing  
Cnr Williams and Hilton Streets  
PO Box 15, Kaiapoi 7644

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Rangiora 7440

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