



2015 /2016

Annual Report



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Message

FROM THE MAYOR AND CHIEF EXECUTIVE

Statistics New Zealand estimated the District's population as 56,400 on 30 June 2015 and given the Council has processed 666 consents for new dwellings this year, we estimate the District's population at 30 June 2016 is about 58,000 people.

The Council's 2015-2025 Long Term Plan has estimated that residential population is expected to reach 63,000 by 2025 and most of this growth is anticipated to be in the eastern area of the District. Planning and managing for growth remains a priority issue for the Council.

Of the 50 Earthquake Recovery Infrastructure projects 43 have been completed as at 30 June 2016 and this includes the repair and replacement of water, sewer, stormwater and roading assets. Over \$20 million is still to be spent on infrastructure repair, along with about \$8 million on Kaiapoi Wharf and riverbank areas.

Significant progress has been made on our key town centre projects in both Kaiapoi and Rangiora this financial year. In November 2015, the joint private/public partnership project, Conway Lane, opened in Rangiora, with the Council creating and owning the public laneway and private landowners developing

commercial buildings on either side. Upgrades to Kaiapoi town centre involving the installation of a new water main, reconstruction and refurbishment of Williams Street and new footpaths were completed in May 2016.

Some of the costs associated with the earthquake rebuild were met from insurance and others from borrowing. The ongoing servicing costs of these loans will be met from rates.

The New Zealand Government introduced legislation through the course of 2015/16 that, if passed, will have a significant impact on local government. This has included the Resource Legislation Amendment Bill and the Local Government Act 2002 Amendment Bill No.2. In both cases the Council made submissions on these proposed amendments, in accordance with the District's Community Outcome that there are wide ranging opportunities for people to contribute

to the decision making by local, regional and national organisations that affects our District.

Throughout February and March 2016 the Council consulted with the community on proposed land uses for Waimakariri's residential red zone areas, now known as the 'regeneration areas'. All feedback and formal comment was considered by a hearing panel in April 2016, who made recommendations to Council.

Following further consultation, the Minister for Earthquake Recovery will make a decision on whether to approve the Draft Recovery Plan for implementation. If that approval is given, execution of some elements of the Plan may begin later in 2016.

The Council made a significant decision in 2015/16 to change the way it proposed to review the District Plan that was notified in 2003. Instead of undertaking

a rolling review that reviews different sections of the District Plan progressively, the Council decided to embark on a full review of the District Plan. While this full review will take some years, it will provide the Council, developers and the public with certainty that the District Plan will have internal consistency and position the District for the changes and challenges of rapid urban and business growth, while still catering for community aspirations and managing impacts on the environment.

The Council undertook a review of its representation arrangements during the year. As a result of the review, a number of changes will take effect for the October 2016 local body elections. While the number of councillors will remain at ten, the number of wards they are elected from will reduce from four to three. From October there will be an increase in the number of community boards from three to four, with all areas of the District now being represented by a community board.



David Ayers
Mayor



Jim Palmer
Chief Executive

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

David Ayers
Mayor

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

Jim Palmer
Chief Executive

Our Mayor and Councillors

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



David Ayers
Mayor



Kevin Felstead
Deputy Mayor
Councillor
Oxford-Eyre



Peter Allen
Councillor
Rangiora



Neville Atkinson
Councillor
Kaiapoi



Kirstyn Barnett
Councillor
Woodend-Ashley



Robbie Brine
Councillor
Rangiora



Wendy Doody
Councillor
Oxford-Eyre



Caroline Faass
Councillor
Kaiapoi



Peter Farrant
Councillor
Woodend-Ashley



Jim Gerard
Councillor
Rangiora



John Meyer
Councillor
Kaiapoi

Audit Report

INDEPENDENT AUDITOR'S REPORT

AUDIT NEW ZEALAND

Mana Arotake Aotearoa

To the readers of Waimakariri District Council and group's annual report for the year ended 30 June 2016

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, on her behalf, to:

- audit the information included in the District Council and group's annual report that we are required to audit under the Local Government Act 2002 (the audited information);
- report on whether the District Council and group has complied with the requirements of Schedule 10 of the Local Government Act 2002 that apply to the annual report and the Local Government (Financial Reporting and Prudence) Regulations 2014.

Opinion on the audited information

In our opinion:

- the financial statements on pages 102 to 106, 112 to 122 and 130 to 170:

- present fairly, in all material respects:

- the District Council and group's financial position as at 30 June 2016
- 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 and have been prepared in accordance with Public Benefit Entity Reporting Standards

- the funding impact statement on page 109, 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 and group's Long-term plan
- the statement of service provision (referred to as Significant Activities) on pages 17 to 98:
 - presents fairly, in all material respects, the

District Council's levels of service for each group of activities for the year ended 30 June 2016, including:

- the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved
- the reasons for any significant variation between the levels of service achieved and the intended levels of service and

- complies with generally accepted accounting practice in New Zealand

- the statement about capital expenditure for each group of activities on pages 23 to 94, present fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the District Council and group's Long-term plan;
- the funding impact statement for each group of activities on pages 23 to 94, 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 and group's Long-term plan.

Compliance with requirements

The District Council and group has:

- complied with the requirements of schedule 10 of the Local Government Act 2002 that apply to the annual report and
- made the disclosures on pages 23 to 151 which are required by the Local Government (Financial Reporting and Prudence) Regulations 2014 which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council and group's audited information.

Our audit was completed on 4 October 2016. 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 audited information. 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 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 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 District Council
- the adequacy of the disclosures in the information we audited
- determining the appropriateness of the reported Significant Activities within the District 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 District Council and group complied with the requirements of Schedule 10 of the Local Government Act 2002 that apply to the annual report, we limited our procedures to making sure the annual report included the required information and identifying material inconsistencies, if any, with the information we audited. We carried out this work in accordance with International Standard on Auditing (New Zealand) 720; The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements.

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 audit evidence to provide a basis for our audit opinion.

Responsibilities of the Council

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

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

The Council is responsible for such internal control as it determines is necessary to 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 annual report in accordance with the reporting requirements of the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014. Our responsibility arises from the Public Audit Act 2001.

Independence

When carrying out our audit, we followed the independence requirements of the

Auditor-General, which incorporate the independence requirements of the External Reporting Board. Other than this audit, we have no relationship with or interests in the District Council or any of its subsidiaries.



John Mackey

Audit New Zealand

On behalf of the Auditor General
Christchurch, New Zealand

Statement

OF COMPLIANCE AND RESPONSIBILITY

Compliance

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

Responsibility

- The Council and management of the Waimakariri District Council accept responsibility for the preparation of the annual Financial Statements and the judgments used in them.
- The Council and management of the Waimakariri District Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurances as to the integrity and reliability of financial reporting.
- In the opinion of the Council and management of the Waimakariri District Council, the annual Financial Statements for the year ended 30 June 2016 fairly reflect the financial position and operations of the Waimakariri District Council.



David Ayers
Mayor
4 October 2016



Jim Palmer
Chief Executive
4 October 2016



Jeff Millward
Manager Finance & Business Support
4 October 2016



The Council's Values

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

Community Outcomes

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 ^{1,2,3,4}
- Crime, injury and harm from road accidents, gambling and alcohol abuse are minimised ^{1,3,4}
- Our District is well served by emergency services and volunteers are encouraged. ^{1,2}

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

- The demand for water is kept to a sustainable level ^{1,4}
- Harm to the environment from the spread of contaminants into ground and water is minimised. ^{3,4}

c. *The air and land is healthy*

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

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. ^{1,2,3,4}

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 ^{1,2,3,4}
- Different cultures are acknowledged and respected ^{1,3}
- There are wide ranging opportunities to participate in arts and cultural activities. ^{1,2,3}

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

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

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 ^{1,2,3,4}
- Our rural areas retain their character and provision for rural residential development is carefully managed. ^{3,4}

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 ^{1,2,3}
- The particular recreational needs of children and young people are met. ^{1,2,3}

Services

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

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

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

- Harm to the environment from sewage and stormwater discharges is minimised ^{1,4}

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

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 ³
- Participation in community-based support services is acknowledged and encouraged ^{2,3}
- Housing is affordable and available to meet the needs of an ageing population, responses to natural disasters and population growth. ^{1,3,4}

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 ^{1,3}
- Our people are easily able to get the information they need. ^{1,2,3}

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

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

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 ^{1,3}
- Local, regional and national organisations make every effort to take account of the views of people who participate in community engagement. ^{1,3}

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. ^{1,2,3,4}

Overall Service Performance

There are 81 non-financial performance measures in place to gauge the service performance of Council's six groups of significant activities for the 2015-2025 Long Term Planning three year cycle.

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

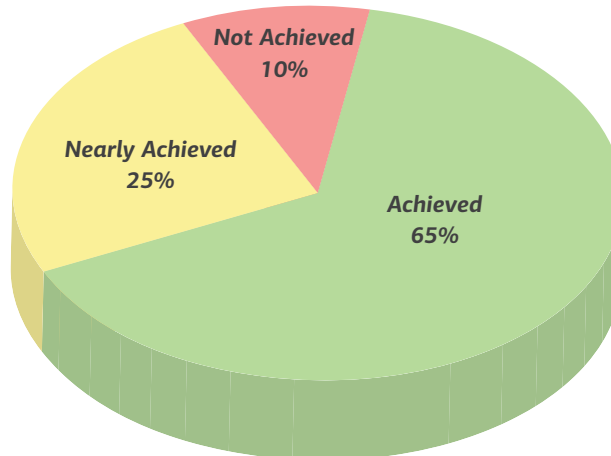
Mandatory performance measures have been incorporated for the first time this year with measures and targets set by the Department of Internal Affairs for stormwater drainage, sewerage and the disposal of sewage, water supply and the provision of footpaths and roads.

Overall sixty five percent of the measures put in place were achieved this year. Twenty five percent were nearly achieved and ten percent did not meet target.

The majority of those measures that did not meet target were compiled from the Council service request and reporting system. It was identified during the year that the measures were not sufficiently reporting response times, primarily due to work completion times being

incorrectly captured. An internal review was undertaken by an independent consultant to correct the data for part of the year with results being reported correctly for the fourth and final quarter. It is important to note that results in earlier quarters are not substantially inconsistent with the data since improvements to the system have been made.

Performance results



Key:

- = Met or exceeded target
- = Nearly achieved target (within 5% reach of target)
- = Not met target (variance greater than 5%)

Significant Activities

COMMUNITY LEADERSHIP

- Governance
- District Development

INFRASTRUCTURE SERVICES

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

COMMUNITY SERVICES

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

PROPERTY MANAGEMENT

EARTHQUAKE RECOVERY

COUNCIL CONTROLLED ORGANISATIONS

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

Community Leadership

GOVERNANCE

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

DISTRICT DEVELOPMENT

- District development
- Managing effects of development on the environment

Governance

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

What we provide

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

- the decision-making process
- monitoring of performance
- the functions of the Community Boards for Kaiapoi, Rangiora, Woodend-Ashley and the Oxford-Eyre Ward Advisory Board
- the ways in which the community can have input into the Council's decisions
- representation of the community's interests
- the relationship between Māori and the Council.

Why we do it

The Council has a responsibility to provide community leadership, make decisions and involve the community in decision-making.

Council also has a responsibility to ensure that it complies with its Revenue & Financing Policy, Rating

Policy and Generally Accepted Accounting Practices (GAAP) as indicated through Council's Annual Report. Council is accountable to the community to disclose its major levels of service and expenditure.

What we did

Representation Review

During 2015 we looked at ways the Council could better represent our communities. The Council sought views from the community about ward boundaries, the future of community boards and the number of wards and elected members. Based on community feedback the Council put forward a proposal, which received one appeal and two objections. As an outcome of the appeal and objections, the Local Government Commission decided to:

- uphold the Council's proposal for three wards and 10 councillors
- uphold the proposals to create the Oxford - Ohoka and Rangiora - Ashley community boards and
- create two community boards for the Kaiapoi - Woodend Ward to better represent the Kaiapoi -

Tuahiwi and Woodend – Sefton communities of interest.

AA credit rating

This is the second year in a row that the Council has been issued with an AA rating from Standard and Poor's. The AA credit rating equates the Council with New Zealand's national rating – the 'sovereign rating'. Standard and Poor's do not rate any individual Council higher than the sovereign rating.

The Council was evaluated as having strong financial management, budgetary flexibility and liquidity. This was offset by an average District economy, a high debt burden and weaker budgetary performance brought about in part by earthquake recovery.

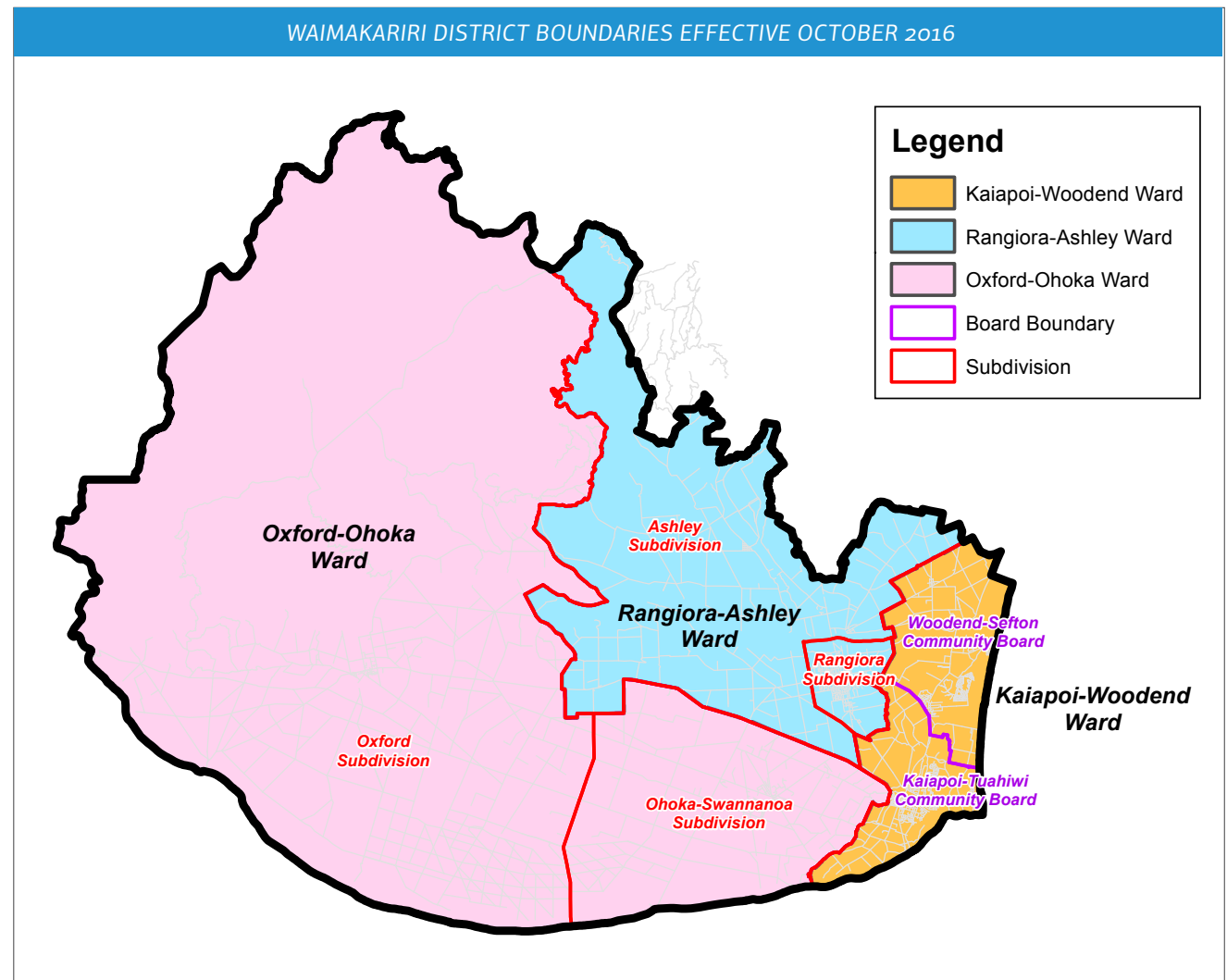
The rating, issued in April 2016, significantly strengthens the Council's position in terms of establishing a strong financial platform. When, in the future, loan-funding is considered to assist in completing major, capital-intensive projects that may occur it is essential that the Council maintains a

consistently strong fiscal performance so that interest rates will be at the lowest possible level.

The AA credit rating over two consecutive years reinforces the Council's reputation as fiscally sound, prudent and reliable. By retaining this rating there are significant savings for the Council on loan funding, through the Local Government Funding Agency, for both new debt and refinancing of existing debt.

Significant negative effects on the local community

There are none.



Māori Capacity

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

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

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

The Council's proposals are set out as follows:

The Council will be guided in its efforts to develop Māori capacity to contribute to its decision-making processes by the provisions of the Memorandum of Understanding (MOU), with Te Ngāi Tūāhuriri Rūnanga which was signed in 2003 and reviewed in 2012.

The Council will develop or enable the MOU provisions as practicable and appropriate, subject to available resourcing. Within the MOU framework, it is anticipated that the Council and the Rūnanga's relationship will continue to develop and strengthen through mutual commitment and support.

A key provision of the MOU is the provision for monthly forum meetings between representatives of the Rūnanga executive and the Waimakariri District Mayor, Chief Executive and relevant Council staff. These meetings give the Rūnanga the opportunity to provide input on issues before the Council and its activities and to inform to the Rūnanga about Council projects and developments that are of interest to them.

The MOU also provides for an annual Hui between the full Council and the Rūnanga, opportunities to develop joint or shared projects and for the Rūnanga to recommend projects for consideration by Council in preparing its Annual and Long Term Plans.

The Council allocated \$33,000 this year for specialist resource management information and advice when assessing Ngāi Tūāhuriri values and interests in fulfilling the Council's obligations to Māori under the Resource Management Act 1991. This significantly assists in giving effect to the MOU with Ngāi Tūāhuriri.

Council also acknowledges the need to develop and maintain

relationships with both Ngāi Tahu and other Māori in the District. Some of these relationships may lie outside the immediate scope of the MOU. Significant engagement with Te Rūnanga O Ngāi Tahu is ongoing through collaborative arrangements for Greater Christchurch's earthquake recovery facilitated by the Canterbury Earthquake Recovery Authority. Council and other local bodies in the Canterbury Region may have the option in future to further work with Te Rūnanga O Ngāi Tahu directly over regional issues. Should this option evolve, it is intended that any regional relationship would be complementary to the local relationship between Te Ngāi Tūāhuriri Rūnanga and Council.

Council continues to work directly with the Mana Waitaha Trust, authorised by Te Ngāi Tūāhuriri Rūnanga to engage with the Council on behalf of descendant land owners in relation to the residential development of Māori Reserve 873.

Te Ngāi Tūāhuriri have two representatives on the Waimakariri Zone Committee under the Canterbury Water Management Strategy.

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	TARGET	PROGRESS
COMMUNITY INVOLVEMENT IN DECISION-MAKING					
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 view of interested and affected parties in Council's decision-making.	Maintaining Committees, Community Boards and the Ward Advisory Board as opportunities for community input to decision-making.	Percentage of scheduled Standing Committee, Community Board and Ward Advisory Board meetings held per quarter.	100%	Nearly achieved During the first half of the year there were two meetings that had to be cancelled to accommodate conflicting commitments.
COUNCIL'S ACCOUNTABILITY TO THE COMMUNITY					
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 community through the decisions reflected in Council's strategic documents.	Adoption of Annual and Long Term Plans and the Annual Report with unqualified audit opinions within the required timeframes.	Plans by 30 June. Reports by 31 October.	Achieved The 2014/15 Annual Report was adopted by Council on 6 October 2015 and received an unmodified opinion from Audit NZ. Council's 2016/17 Annual Plan (The 2nd year of the LTP) was adopted on 21 June 2016.

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	TARGET	PROGRESS
Local, regional and national organisations make information about their plans and activities readily available.		Public access is provided to Council decision-making.	Percentage of Council agenda items of business that are open to the public.	At least 95%	Nearly achieved Throughout the year there have been Council and Committee agenda items 'public excluded' to protect individuals and provide a forum for free and frank discussion on matters like the Red Zone Recovery Plan and Ocean Outfall Maintenance Contracts, without prejudice. Overall, 91% of all Council and Committee agenda items were open to the public.
IWI RELATIONSHIPS					
The Council and Te Ngāi Tūāhuriri Rūnanga, through the Memorandum of Understanding, continue to build their relationship.	Building Council's relationship with Te Ngāi Tūāhuriri Rūnanga through the Memorandum of Understanding.	Continue to consult Te Ngāi Tūāhuriri Rūnanga on relevant issues as set out in the Memorandum of Understanding.	Rūnanga Executive meetings with Council staff held each quarter.	At least two meetings.	Achieved Two meetings were held.
			Annual Rūnanga/Council Hui held.	Date held annually.	Achieved Annual Rūnanga/Council Hui held in April 2016.

FUNDING IMPACT STATEMENT

for the year ended 30 June 2016 for Governance

	2015 Long Term Plan	2016 Long Term Plan	2016 Actual
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	1,377	1,487	1,331
Targeted rates	311	337	353
Subsidies and grants for operating purposes	-	-	-
Fees and charges	12	12	35
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	1,700	1,836	1,719
Applications of operating funding			
Payments to staff and suppliers	1,348	1,444	1,316
Finance costs	-	-	-
Internal charges and overheads applied	379	405	411
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,727	1,849	1,727
SURPLUS (DEFICIT) OF OPERATING FUNDING	(27)	(13)	(8)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	-	-	-
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(27)	(13)	(8)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	(27)	(13)	(8)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	27	13	8
FUNDING BALANCE	-	-	-

District Development

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

What we provide

The District Development activity provides various services that enable the Council to plan for land uses and respond to changes to the patterns of development in the District as a result of increases to the population. The group of activities has a focus on sustainable development principles and opportunities.

Why we do it

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

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

What we did

District Plan Review

The rolling review of the District Plan continued during the year with three plan changes made operative.

PC33 Mandeville North Business 4 and Residential 4A Zones

The purpose of the plan change was to rezone land from Rural to Business 4 to provide a local convenience business area located between Tram Road, Mc Hughs Road, Mandeville Road and Ohoka Meadows.

PC40 Parking

This plan change reviewed provisions for parking, including loading and manoeuvring. It addressed issues relating to demand for and supply of parking and loading facilities, including cycle parking across the district.

PC43 Oxford Town Centre Urban Design Guidelines

The plan change reviewed provisions relating to building and development to provide the Oxford Business 1 Zone with greater urban design guidance and to secure the distinctive character of the Oxford town centre for any future development.

Town Centre development

A number of improvements were implemented in our town centres this year.

Kaiapoi

Work to upgrade Kaiapoi town centre was completed in May 2016. This involved installation of a new water main on Williams Street between Raven Quay and the railway line. On Hilton Street, near the roundabout, work involving reconstruction of the road, kerb and channel, new footpaths, landscaping and street lighting enhanced the southern entrance to the town centre.

Work on the redevelopment of the Kaiapoi Wharf has begun. This project, which is being undertaken by the Council in conjunction with Environment Canterbury

(ECan), is part of the overall earthquake recovery and regeneration of the Kaiapoi Riverbanks area.

Rangiora

December 2015 saw the completion of a two-way High Street to King Street. In the lead up to the two-way laning, a number of projects were undertaken, including the removal of existing kerb build-outs and the installation of new line markings for parallel parking and an adjusted centre line on High Street west, of Durham Street.

A new public/private retail and business development at Conway Lane opened in November 2015 with the Council creating and owning the public laneway and private landowners developing commercial buildings on either side. The project was initially triggered by development opportunities that presented themselves following the earthquakes and was a strategic direction in the Rangiora Town Centre Strategy 2020.

Woodend

Work on the upgrade to the town centre began in March and was completed in May of 2016.

All improvement work in the Town Centre is complete. The footpath on Main North Road has been painted red and pedestrian symbols installed. Tactile indicators have been installed at the pedestrian crossing outside 65 Main North Road.

All new garden areas have been planted, including a

number of new Magnolia Grandiflora street trees.

District Growth

The Council's 2015-2025 Long Term Plan has estimated that residential population is expected to reach 63,000 by 2025 with most of the growth anticipated to be in the eastern area of the District. This year planning and managing for growth remained a priority for the Council as we introduced a to move toward electronic processing to cope with the unprecedented increase in dwelling consent numbers.

Significant negative effects on the local community

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

BUILDING CONSENTS ISSUED FOR NEW DWELLINGS					
	<i>July - September 2015</i>	<i>October - December 2015</i>	<i>January - March 2016</i>	<i>April - June 2016</i>	<i>Total for year ending 30 June 2016</i>
	<i>Number Issued</i>	<i>Number Issued</i>	<i>Number Issued</i>	<i>Number Issued</i>	<i>Number Issued</i>
Kaiapoi	62	55	48	44	209
Rangiora	27	55	46	74	202
Oxford	3	2	3	3	11
Woodend	1	0	1	0	2
Small Town/Beach	11	6	3	4	24
Residential 4	5	7	7	5	24
Pegasus (Residential 6)	19	12	14	17	62
Rural	39	40	28	25	132
Total	167	177	150	172	666

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	TARGET	PROGRESS
PROVISION OF LAND IDENTIFIED FOR DEVELOPMENT					
Housing is affordable and available to meet the needs of an ageing population, responses to natural disasters and population growth. There are sufficient and appropriate places where businesses are able to set up in our District.	Maintaining a strategic approach to district development when implementing Resource Management and Local Government Act responsibilities so that there is a pool of developable housing and business land for which Council planning and servicing responsibilities have been undertaken.	Identifying and committing to trunk services to new residential and business land to accommodate reasonably foreseeable demand.	Supply of land identified for urban residential and business use in relevant plans and policies.	Forward provision in relevant plans and policies for at least five years supply of land based on recent uptake rates: <ul style="list-style-type: none"> Residential: 250 ha/3,000 lots. Business: 50 ha. 	Achieved - 2015/16. Of which 3,262 potential lots were available for residential development. We have a total area of 106.3ha of vacant business land available for development.
MANAGING EFFECTS OF DEVELOPMENT ON THE ENVIRONMENT					
There is a safe environment for all. The distinctive character of our towns, villages and rural areas is maintained. The air and land is healthy. Soils are protected from erosion and inappropriate farming and forestry practices.	Helping achieve the sustainable management of natural and physical resources through developing, maintaining and administering the District Plan.	Responding to private plan changes in a timely manner.	Private plan changes responded to in accordance with statutory timeframes.	100%	Achieved - All private plan changes were processed within the statutory timeframe.
		Responding to resource consents applications in a timely manner.	Resource consents issued within statutory timeframes.	100%	Nearly achieved - 348 of the 349 resource consents issued during 2015/16 were completed within the statutory timeframe. The one consent not issued within timeframe was due to delays in receiving further information from the applicant.
		Verifying compliance with consent conditions.	Audit 100 Land Use Consents.	100 per year.	Achieved - 208 consents were audited for the year.

FUNDING IMPACT STATEMENT

for the year ended 30 June 2016 for District Development

	2015 Long Term Plan	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	2,645	2,969	2,646
Targeted Rates	119	150	185
Subsidies and grants for operating purposes	-	-	566
Fees and charges	379	654	694
Internal charges and overheads recovered	625	629	521
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	3,768	4,402	4,612
Applications of operating funding			
Payments to staff and suppliers	3,431	4,234	5,505
Finance costs	-	13	9
Internal charges and overheads applied	256	318	218
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	3,687	4,565	5,733
SURPLUS (DEFICIT) OF OPERATING FUNDING	81	(163)	(1,120)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	185	50
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	-	185	50
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	7
- to replace existing assets	-	-	5
Increase (decrease) in reserves	81	22	(1,082)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	81	22	(1,070)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(81)	163	1,120
FUNDING BALANCE	-	-	-

Infrastructure Services

ROADS AND FOOTPATHS

WATER SUPPLY

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

STORMWATER DRAINAGE

SOLID WASTE

Roads and Footpaths

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

What we provide

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

Why we do it

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

The assets we look after

As at 1 July 2014, the network comprised approximately 908km of sealed roads, 617km of unsealed roads, 283 bridges, 304km of footpaths, on and off road cycleways, streetlights, traffic signs and bus stops and shelters to support the passenger transport system. Most (98.5%) urban roads and 52% of rural roads are sealed. 96.7% of all travel is on the sealed road network.

The total value of our roading assets (excluding land) is \$597 million as at 30 June 2014.

What we did

There were a number of projects signalled this year to be started or completed. Changes to budgets and the timing of projects have meant some projects have been moved out to later years of the Long Term Plan work programme.

New footpaths programme

Construction of a new footpath started in April 2016 for Millton Avenue in Rangiora and Tuahiwi Road between the 50km/h to 80km/h per hour threshold.

Thongcaster and Browns Rock Road

Council approved the sealing of part of Thongcaster and Browns Rock Roads on the condition that the property owners paid the difference in cost between the total financial contributions collected and 30% of the total cost of sealing.

Consultation with affected property owners was undertaken in 2015 and in September 2015 the Council approved the targeted rate and the roads were sealed. The targeted rate is a fixed charge of \$252.40 and will be charged from 1 July 2016.

High Street, Rangiora

December 2015 saw the completion of a two-way High Street to King Street. In the lead up to the two-way laning, a number of projects were undertaken including the removal of existing kerb build-outs and the installation of new line markings for parallel parking and an adjusted centre line on High Street, west of Durham Street.

Williams Street, Kaiapoi

Improvements to Williams Street were completed in May 2016. This involved the installation of a new water main on Williams Street, between Raven Quay and the railway line. On Hilton Street, near the roundabout, work involving reconstruction of the road, kerb and channel, new footpaths, landscaping and street lighting enhanced the southern entrance to the town centre.

Gladstone Road rural section upgrade

Of the existing \$300,000 budget for this project, \$250,000 has been moved to 2016/17 to match expected timing of the work, which involves constructing walking and cycling facilities to connect Woodend to Gladstone Park. Consultation and design were completed this year with construction anticipated in 2016/17.

Pegasus Road connecting to Gladstone Road

A total of \$350,000 of the existing \$400,000 budget for this year has been moved to 2016/17 to match expected timing of the work. Engagement with the community to identify issues, opportunities and preferences was undertaken this year and construction begins in 2016/17.

Southbrook Road upgrade

Realignment of the Flaxton Road/Lineside Road intersection with a signalised intersection on Southbrook Road in conjunction with the development

of the new Pak'n'Save supermarket was completed late in 2015. The improvements incorporate changes required to accommodate movements in and out of the supermarket and facilitate traffic flows through this area.

Significant negative effects on the local community

- Increasing traffic volumes could create noise, result in delays and unreliable travel times during peak periods, more road faults and road safety.
- Dust from unsealed roads could impact negatively on social amenity and air quality
- Contaminants from road surfaces entering natural waterways may have adverse effects on water quality.

ROADS AND FOOTPATHS					
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	TARGETS	PROGRESS
<p>Crime, injury and harm from road accidents are minimised.</p> <p>There is a safe environment for all.</p> <p>The standard of our District's roads is keeping pace with increasing traffic numbers.</p> <p>Transport is accessible, convenient, reliable, affordable and sustainable.</p>	Designing and maintaining roads to protect the safety of all road users (including pedestrians and cyclists).	The road network is increasingly free of fatal and serious injury crashes.	<i>* The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.</i>	Reduction in fatalities and serious injury crashes.	Achieved There were 2 fewer fatalities and 4 fewer serious injury crashes compared to the previous financial year. This result is based on NZTA data, which may not be up to date due to the time lag between time of crash and data entry as a result of processing by the Police and NZTA.
	Maintaining and developing the District's roads, footpaths, cycleways and passenger transport facilities to provide a convenient, accessible, responsive, sustainable and comfortable transport network.	Sealed roads provide a level of comfort that is appropriate to the road type.	<i>* The average quality of ride on a sealed road network, measured by smooth travel exposure.</i>	95% for rural and 75% for urban roads.	Achieved 99% for rural roads. 82% for urban roads. The road roughness survey is completed every two years to determine smooth travel exposure with traffic counts updated at regular intervals depending on the road hierarchy. The last roughness survey was carried out in 2015 and the next one is scheduled for 2017. The road traffic count was completed this year.
		Optimised programmes are delivered that are affordable and at a cost so that service productivity is improving.	<i>* The percentage of the sealed local road network that is resurfaced.</i>	5%	Achieved Five percent or 45.8km.

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

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	TARGETS	PROGRESS
		Footpaths are safe, comfortable and convenient.	* The percentage of footpath that falls within the level of service or service standard for the condition of footpaths.	95%	Nearly achieved 90.6% of Council footpaths fall within the level of service of average to excellent. 7.6% (17.9km) of footpaths were rated 'poor' and 1.8% (5.4km) of footpaths rated 'very poor'. Work to replace 24km of 'poor' and 'very poor' footpaths is planned over the next four years
		Requests for service will be responded to in a prompt and timely manner.	* The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards.	100%	Not achieved 94% of roading service requests were recorded as having been responded to within 10 working days. This result continued to improve each quarter with the implementation of improved systems for data capture.
		Unsealed roads provide a level of comfort that is appropriate to the road type.	The percentage of unsealed roads that carry more than 200 vehicles per day.	No more than 5%	Achieved 1.35% or 8.32km.

■ This data was compiled from the Council service request and reporting system. It was identified during the year that the measures were not sufficiently reporting response times, primarily due to work completion times being incorrectly captured. An internal review was undertaken by an independent consultant to correct the data for part of the year with results being reported correctly for the fourth quarter. Earlier quarters are not substantially inconsistent with the data since improvements to the system have been made.

FUNDING IMPACT STATEMENT

for the year ended 30 June 2016 for Roads and Footpaths

	2015 Long Term Plan	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	-	-	178
Targeted Rates	8,680	9,498	9,549
Subsidies and grants for operating purposes	2,364	2,598	2,522
Fees and charges	148	144	1,047
Internal charges and overheads recovered	-	-	31
Local authorities fuel tax, fines, infringement fees and other receipts	326	307	409
TOTAL OPERATING FUNDING	11,518	12,547	13,736
Applications of operating funding			
Payments to staff and suppliers	4,946	5,453	6,077
Finance costs	1,102	1,424	820
Internal charges and overheads applied	1,723	1,954	1,293
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,771	8,831	8,190
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,747	3,716	5,546
Sources of capital funding			
Subsidies and grants for capital expenditure	7,450	3,653	3,362
Development and financial contributions	2,147	3,838	1,655
Increase (decrease) in debt	1,116	17,090	1,117
Gross Proceeds from sale of assets	-	-	41
Lump sum contributions	-	-	-
Other dedicated funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	10,713	24,581	6,175
Applications of capital funding			
Capital expenditure			
- to meet additional demand	7,649	7,683	8,203
- to improve the level of service	2,142	15,400	3,523
- to replace existing assets	4,885	5,296	4,731
Increase (decrease) in reserves	(216)	(82)	(4,736)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	14,460	28,297	11,721
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(3,747)	(3,716)	(5,546)
FUNDING BALANCE	-	-	-

Water Supply

The Waimakariri District Council operates 16 water supply schemes supplying water to over 15,00 properties.

What we provide

Water

The Council provides reticulated water supplies for about 83% of the district's population, from 16 District schemes. Each scheme provides varying levels of service in terms of quality, capacity, reliability and affordability of the service. All schemes are managed through Activity Management Plans and are operated in accordance with the resource consent conditions.

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

On-Demand Water Schemes:

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

Restricted Water Schemes:

- Ohoka

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

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

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

Table A summarises the status of the existing supplies and the programme to upgrade all supplies to comply with the Drinking Water Standards (DWS).

The Council is working towards compliance with the Health (Drinking Water) Amendment Act 2007, which requires the Council to take all practicable steps to

Water Scheme	Compliant with the Drinking Water Standards? (Yes/No)		Proposed Upgrade Year (Construction)
	Microbiological Compliant	Protozoal Compliant	
Rangiora	Yes	Yes	N/A
Kaiapoi, including Pines/Kairaki	Yes	Yes	N/A
Woodend	Yes	Yes	N/A
Pegasus	Yes	Yes	N/A
Waikuku Beach	Yes	No	2017
Cust*	Yes	No	2016
Oxford Urban	Yes	Yes	N/A
Ohoka**	Yes	No	2015
Garrymere	Yes	No	2018
Poyntzs Road	Yes	No	2024
Oxford Rural No. 1	Yes	No	2017
Oxford Rural No. 2	Yes	No	2017
Summerhill	Yes	Yes	N/A
Mandeville***	Yes	No	2016
Fernside	Yes	No	2017
West Eyreton	Yes	Yes	N/A

*The Cust scheme has been upgraded with the drilling of a new well. The secure status of the wells will be issued on completion of fencing of the wells.

**Still in progress.

***The Mandeville UV unit was planned to be installed by June 2016, however, this will not be completed until the 2016/17 financial year.

comply with the Drinking Water Standards for New Zealand 2005 (Revised 2008). This means that over time all of the Council's public water schemes in the District will be of sufficient quality to ensure the protection of public health.

Stockwater

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

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

Why we do it

Water

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

Stockwater

Council provides stockwater to enable livestock farming on dry land.

The assets we look after

Water

The physical assets we look after comprise wells, intakes, pumps, pipelines, reservoirs and buildings with a combined value in excess of \$112 million, as at June 2014.

Stockwater

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

What we did

We are working towards ensuring we fully comply with the Drinking Water Standards for New Zealand with upgrades underway for the Mandeville, Ohoka, Oxford Rural No.1 and Oxford Rural No.2 schemes.

Oxford Rural No.1

Council has drilled two wells in the upper Rockford Road area but has not found sufficient water for the scheme. Source options are currently being reassessed and consultation with the Oxford Rural No.1 scheme users on upgrading options is underway.

Fernside and Mandeville

The new UV installation at Mandeville was completed in June 2016 and investigations into joining Fernside to the Mandeville water supply scheme are finalised. Consultation with the Fernside community on the proposed upgrade is planned for later this year.

Significant negative effects on the local community

- Demand for continuity of community supplies may have an adverse effect on groundwater resources.
- Major industrial or commercial water users may have economic potential curtailed by restricted use of vast quantities of water.

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	TARGET	PROGRESS
WATER SUPPLY AND QUALITY					
<p>There is a safe environment for all.</p> <p>There is sufficient clean water to meet the needs of communities and ecosystems.</p> <p>The demand for water is kept to a sustainable level.</p> <p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>Council water supply schemes are provided to a high standard.</p>	<p>Providing community water supplies that are affordable, safe and reliable and that provide capacity for anticipated growth and for improved drinking water quality.</p>	Safety of Drinking Water All public water supplies comply with the Drinking Water Standards of New Zealand.	<i>* The extent to which drinking water complies with the drinking water standards for:</i> a) <i>Bacterial compliance.</i> b) <i>Protozoal compliance.</i>	a) Fully compliant. b) Fully compliant.	Nearly achieved Our drinking water quality fully complies with New Zealand Drinking Water Standards for bacterial compliance and partially complies with protozoal compliance. It is anticipated planned upgrades to water schemes, identified in the table on page 46, will improve protozoal compliance
		Maintenance of the Reticulation Network All public water supplies are actively maintained to minimise the loss of water leakage.	<i>* The percentage of real water loss from the networked reticulation system.</i>	Less than 22% (based on 240 litres/connection/day)	Achieved 19.3%, similar to the Water NZ National Performance Review median.

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

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	TARGET	PROGRESS
		Fault Response Times All public water supplies are actively maintained to minimise the outage of water.	<p><i>* The median response times to attend a call-out in response to a fault or unplanned interruption to the network reticulation system:</i></p> <p>a) Attendance for urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site and</p> <p>b) Resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption and</p> <p>c) Attendance for non-urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site and</p> <p>d) Resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.</p>	<p>a) Less than 60 minutes.</p> <p>b) Less than 480 minutes.</p> <p>c) Less than 660 minutes.</p> <p>d) Less than 850 minutes.</p>	<p>■ Not achieved</p> <p>The median response time for urgent jobs is 1 hour (60 minutes) and for non-urgent jobs is 20.1 hours (1,206 minutes). The median resolution time for urgent jobs is 2.5 hours (150 minutes) and for non-urgent jobs is 22.6 hours (1,356 minutes).</p> <p>The current targets of less than 660 minutes and 850 minutes to respond and resolve non-urgent call outs do not account for non-urgent requests received over the weekend. Revised targets of 2,160 minutes (36 hours) and 2,880 minutes (48 hours) for non-urgent call-out response and resolution, will be introduced for the 2016/17 financial year to set achievable targets.</p>

■ This data was compiled from the Council service request and reporting system. It was identified during the year that the measures were not sufficiently reporting response times, primarily due to work completion times being incorrectly captured. An internal review was undertaken by an independent consultant to correct the data for part of the year with results being reported correctly for the fourth quarter. Earlier quarters are not substantially inconsistent with the data since improvements to the system have been made.

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	TARGET	PROGRESS
			Number of events that cause water not to be available to any: a) On demand or semi-restricted connections for > 8 hours and b) Restricted connections for > 24 hours.	a) Nil events. b) Nil events.	■ Achieved Nil events.
	Providing community water supplies that are affordable, safe and reliable and that provide capacity for anticipated growth and for improved drinking water quality.	Customer Satisfaction All public water supplies are managed to an appropriate level of service.	<i>* The total number of complaints received about any of the following:</i> a) Drinking water clarity b) Drinking water taste c) Drinking water odour d) Drinking water pressure or flow e) Continuity of supply and f) Council's response to any of the above. Expressed per 1000 connections to the networked reticulation system.	Fewer than 5 complaints per 1000 connections.	■ Not achieved We received 203 service requests relating to water quality, continuity of supply and low flow or pressure. Producing a result of 11.4 complaints per 1,000 connections. The current target of fewer than 5 complaints per 1,000 connected properties has been increased based on actual performance during the first three quarters of fewer financial year. A revised target of less than 10 complaints per 1,000 connected properties will be introduced for the 2016/17 financial year.

■ This data was compiled from the Council service request and reporting system. It was identified during the year that the measures were not sufficiently reporting response times, primarily due to work completion times being incorrectly captured. An internal review was undertaken by an independent consultant to correct the data for part of the year with results being reported correctly for the fourth quarter. Earlier quarters are not substantially inconsistent with the data since improvements to the system have been made.

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	TARGET	PROGRESS
	Carefully managing water demands, including minimising leakage.	Demand Management All public water supplies are managed to ensure demand does not outstrip capacity (PM5).	* <i>The average consumption of drinking water per day per resident within the District.</i>	Less than 450 L/person/day.	Achieved 414 L/person/day.
STOCKWATER					
Businesses in the District are diverse, adaptable and growing There is sufficient clean water to meet the needs of communities and ecosystems. The demand for water is kept to a sustainable level.	Providing stockwater to support the economic activity of the farming sector.	System Reliability The stockwater race system is managed to an appropriate standard.	Number of water outages exceeding 24 hours in duration. Percentage of service requests responded to within 48 hours.	Nil. 100%	■ Nearly achieved There was a total of three water outages exceeding 24 hours in duration due to a failure of race R31-1, upstream of Whites Road. We received 343 stockwater related service requests this year with 99% responded to within 48 hours.

■ This data was compiled from the Council service request and reporting system. It was identified during the year that the measures were not sufficiently reporting response times, primarily due to work completion times being incorrectly captured. An internal review was undertaken by an independent consultant to correct the data for part of the year with results being reported correctly for the fourth quarter. Earlier quarters are not substantially inconsistent with the data since improvements to the system have been made.

FUNDING IMPACT STATEMENT

for the year ended 30 June 2016 for Water Supply

	2015 Long Term Plan	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	10	8	116
Targeted Rates	5,699	5,535	5,602
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	73	122	419
Internal charges and overheads recovered	117	63	113
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	5,899	5,728	6,250
Applications of operating funding			
Payments to staff and suppliers	2,522	2,950	3,912
Finance costs	1,017	506	534
Internal charges and overheads applied	483	501	485
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	4,022	3,957	4,931
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,877	1,771	1,319
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	998	3,377	1,675
Increase (decrease) in debt	949	6,455	1,636
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	1,947	9,832	3,311
Applications of capital funding			
Capital expenditure			
- to meet additional demand	2,294	7,408	4,222
- to improve the level of service	746	2,057	1,053
- to replace existing assets	1,080	1,544	1,690
Increase (decrease) in reserves	(296)	594	(2,334)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	3,824	11,603	4,631
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,877)	(1,771)	(1,319)
FUNDING BALANCE	-	-	-

Sewerage

AND THE TREATMENT AND DISPOSAL OF SEWAGE

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

What we provide

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

Why we do it

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

The assets we look after

The sewerage assets are separated into two urban schemes:

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

And two rural schemes:

- Fernside
- Loburn Lea

The physical assets comprise gravity pipelines, manholes, pump stations, pumps, pressure mains, treatment facilities and buildings.

What we did

Our focus was on improving the quality, reducing risk and increasing capacity of the wastewater schemes to meet our levels of service and accommodate growth.

Eastern Districts sewer extension

Following consultation with residents during 2015 the Council took ownership of the formerly privately owned Ohoka Utilities Sewer Scheme and incorporated this in its Eastern Districts Sewer Scheme on 1 October 2015. Ratepayers were invoiced for the operating cost for 1 October 2015 to 30 June 2016 and will pay the Eastern Districts Sewer Rate as part of their annual rates assessment to the Council from 1 July 2016.

Rangiora upgrade

Work started in May 2016 on a new pumpstation, aeration basin and screening facility to improve wastewater treatment and to accommodate further growth in Rangiora.

Woodend upgrade

Two new ponds at the Woodend plant have been designed, ready for construction in late 2016. This will expand the treatment capacity at the plant to cater for growth in Woodend, Pegasus and surrounding areas.

Significant negative effects on the local community

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

SEWERAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	PROGRESS
<p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>Harm to the environment from sewage and stormwater discharges is minimised.</p> <p>Council sewerage and water supply schemes and drainage and waste collection services are provided to a high standard.</p> <p>Harm to the environment from the spread of contaminants into ground and water is minimised.</p>	<p>Providing reliable and efficient wastewater treatment plants of sufficient capacity to cater for growth and to minimise harm to the environment from the discharge of contaminants to ground or water.</p>	<p>System Adequacy</p> <p>The sewerage system is adequately sized and maintained.</p>	<p><i>* The number of dry weather sewage overflows from the sewerage system expressed per 1000 sewerage connections to that sewerage system.</i></p>	<p>Fewer than 1 per 1000 connections.</p>	<p>■ Achieved</p> <p>0.8 per 1000 connections.</p>
		<p>Discharge Compliance</p> <p>The treatment and disposal of sewage is managed in accordance with consent conditions.</p>	<p><i>* Compliance with resource consents for discharge from the sewerage system measured by the number of</i></p> <p>a) Abatement notices</p> <p>b) Infringement notices</p> <p>c) Enforcement orders and</p> <p>d) Convictions</p> <p><i>received in relation to those resource consents.</i></p>	<p>a) Nil.</p> <p>b) Nil.</p> <p>c) Nil.</p> <p>d) Nil.</p>	<p>Achieved</p> <p>a) Nil.</p> <p>b) Nil.</p> <p>c) Nil.</p> <p>d) Nil.</p>
			<p>Number of breaches of consent conditions leading to significant adverse effects, as noted in Environment Canterbury compliance reports.</p>	<p>Nil.</p>	<p>Nearly achieved - The Council currently holds 17 resource consents for wastewater activities, which contain a total of 204 compliance conditions. Nine of those conditions were non-compliant.</p> <p>Two of those related to Loburn Lea and Oxford Wastewater Treatment Plant. These breaches were considered to be minor and will not lead to significant adverse effects.</p> <p>The remaining conditions related to administrative non-compliance that we are working on with Environment Canterbury.</p>

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

■ This data was compiled from the Council service request and reporting system. It was identified during the year that the measures were not sufficiently reporting response times, primarily due to work completion times being incorrectly captured. An internal review was undertaken by an independent consultant to correct the data for part of the year with results being reported correctly for the fourth quarter. Earlier quarters are not substantially inconsistent with the data since improvements to the system have been made.

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	TARGET	PROGRESS
		Response to Sewerage System Faults The sewerage system is actively maintained and faults promptly attended to.	<i>* The median response times for attendance to sewage overflows resulting from a blockage or other fault in the sewerage system:</i> a) Attendance time: from receipt of notification to the time that service personnel reach the site and b) Resolution time: from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault.	a) Less than 120 minutes. b) Less than 480 minutes.	■ Achieved a) 0.2 hours or 12 minutes. b) 1.1 hours or 66 minutes.
			Number of events that cause a loss of service to any property for >8 hours (does not include private laterals).	Nil events.	■ Achieved Nil events.
		Customer Satisfaction The wastewater system is managed to an appropriate quality of service.	<i>* Number of complaints received about any of the following:</i> a) Sewage odour b) Sewerage system faults c) Sewerage system blockages and d) Response to issues with the sewerage system Expressed per 1000 connections to the sewerage system.	Fewer than 5 complaints per 1000 connections.	■ Nearly achieved There have been 81 complaints related to the public sewerage system this year. This gives a result of 6.1 complaints per 1,000 connections.

■ This data was compiled from the Council service request and reporting system. It was identified during the year that the measures were not sufficiently reporting response times, primarily due to work completion times being incorrectly captured. An internal review was undertaken by an independent consultant to correct the data for part of the year with results being reported correctly for the fourth quarter. Earlier quarters are not substantially inconsistent with the data since improvements to the system have been made.

FUNDING IMPACT STATEMENT for the year ended 30 June 2016 for Sewerage and Treatment and Disposal of Sewage

	2015 Long Term Plan	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	49	53	187
Targeted Rates	7,907	6,436	6,492
Subsidies and grants for operating purposes	-	-	-
Fees and charges	182	269	485
Internal charges and overheads recovered	3	3	117
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	8,141	6,761	7,281
Applications of operating funding			
Payments to staff and suppliers	3,328	3,831	3,896
Finance costs	1,706	535	480
Internal charges and overheads applied	673	632	647
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	5,707	4,998	5,024
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,434	1,763	2,257
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	3,045	5,829	2,904
Increase (decrease) in debt	(2,087)	8,038	(446)
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	958	13,867	2,458

FUNDING IMPACT STATEMENT for the year ended 30 June 2016 for Sewerage and Treatment and Disposal of Sewage (cont'd)

	2015 Long Term Plan	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000
Applications of capital funding			
Capital expenditure			
- to meet additional demand	1,962	11,947	2,777
- to improve the level of service	451	627	819
- to replace existing assets	372	2,735	1,276
Increase (decrease) in reserves	607	321	(157)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	3,392	15,630	4,715
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(2,434)	(1,763)	(2,257)
FUNDING BALANCE	-	-	-

Stormwater Drainage

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

What we provide

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

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

The drainage systems are managed through Asset Management Plans, maintained by a dedicated drainage contractor and operated to meet resource consent conditions.

Why we do it

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

The assets we look after

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

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

The total value of drainage assets managed by the Council is \$66.5 million (2014 valuation).

What we did

Flood mitigation and protection

In March 2016 during consultation on the draft Annual Plan 2016/17 Council proposed to extend the Ohoka Rural and Kauai Urban drainage targeted rating areas to support ongoing maintenance of key drains in these areas. Council approved the proposal in May 2016 but, in response to a number of submissions received, has

excluded the area west of Giles Road in Kaiapoi Urban and 1328, 1306 Two Chain Road and part of 1284 Two Chain Road, north of water race R3M-1 in Ohoka Rural.

A full review of drainage rating throughout the district will be undertaken and considered by Council later this year.

Significant negative effects on the local community

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

Flood Mitigation Programme

Projects completed:	Works currently under construction:	Works about to commence:
<ul style="list-style-type: none">• Dudley Park pipe• Middle Brook Gefkins Road channel improvements• North Brook improvements• Siena Place drainage upgrade• West Belt/Janelle Place	<ul style="list-style-type: none">• Cones Road, Ashley drain upgrade• East Kaiapoi drainage works• Island Road South, Kaiapoi drainage upgrade	<ul style="list-style-type: none">• Dockey Creek, Johns Road to O’Roarkes Road, Fernside road improvements• Kowhai Avenue, Rangiora culvert inlet upgrade and pipework• Ward Road/Bradleys Road West, Mandville drain upgrade

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	TARGET	PROGRESS
<p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>Harm to the environment from sewage and stormwater discharges is minimised.</p> <p>Council sewerage and water supply schemes and drainage and waste collection services are provided to a high standard.</p> <p>Harm to the environment from the spread of contaminants into ground and surface water is minimised.</p>	<p>Developing public drainage infrastructure to be effective and efficient in reducing risks of flooding to residential areas and business zones.</p>	<p>System and Adequacy</p> <p>The stormwater system is adequately sized and maintained and rural drainage areas are adequately maintained.</p>	<p>* Urban Stormwater:</p> <p>a) The number of flooding events that occur as a result of overflow from the stormwater system that enters a habitable floor.</p> <p>b) For each flooding event, the number of habitable floors affected, expressed per 1000 properties connected to the territorial authority's stormwater system.</p>	<p>a) Nil in less than 50 year storm events.</p> <p>b) Nil per 1000 connected properties in less than 50 year storm events.</p>	<p>Achieved</p> <p>a) Nil.</p> <p>b) Nil.</p>
			<p>Rural Drainage Areas:</p> <p>The maximum time to respond to the customer for service requests relating to drain cleaning or maintenance.</p>	<p>100% within 5 working days.</p>	<p>■ Not achieved</p> <p>We received 113 service requests for rural drain maintenance. Of those, 72 or 63% were responded to within 5 working days.</p> <p>It is anticipated that the community information meetings held throughout the year about the flood works programme will reduce the number of future service requests.</p>

■ This data was compiled from the Council service request and reporting system. It was identified during the year that the measures were not sufficiently reporting response times, primarily due to work completion times being incorrectly captured. An internal review was undertaken by an independent consultant to correct the data for part of the year with results being reported correctly for the fourth quarter. Earlier quarters are not substantially inconsistent with the data since improvements to the system have been made.

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	TARGET	PROGRESS
		Discharge Compliance The stormwater system is managed in accordance with consent conditions.	<i>* Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of:</i> a) Abatement notices b) Infringement notices c) Enforcement orders and d) Convictions, Received in relation to those resource consents.	a) Nil. b) Nil. c) Nil. d) Nil.	Achieved a) Nil. b) Nil. c) Nil. d) Nil.
			Number of breaches of consent conditions leading to significant adverse effects, as noted in Environment Canterbury compliance reports.	Nil.	Achieved Nil.
		Response Times Flooding events from the stormwater system are promptly attended to.	<i>* The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.</i>	Less than 180 minutes.	Achieved There have been no significant storm events this year.

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

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	TARGET	PROGRESS
		Customer Satisfaction The stormwater system is managed to an appropriate quality of service.	<i>* Complaints:</i> <i>The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1000 properties connected to the territorial authority's stormwater system.</i>	Fewer than 3 complaints per 1000 connected properties.	■ Not achieved We received 200 service requests related to the Council's stormwater system. This gave us a result of 11.2 complaints per 1,000 connections. The current target has been increased to account for all service requests received, relating to that service. A revised target of fewer than 10 complaints per 1,000 connected properties will be introduced for the 2016/17 financial year.
			<i>Service Requests:</i> The maximum time to respond to the customer for service requests relating to any drainage enquiries.	100% within 5 working days.	■ Not achieved We received 244 drainage service requests. Of those 158 or 73% were responded to within 5 days. The Council has put together a flood team whose sole focus has been to address flood issues across the district, both historical and recent. Effective flood mitigation measures are likely to be a long term process involving significant drainage programmes.

■ This data was compiled from the Council service request and reporting system. It was identified during the year that the measures were not sufficiently reporting response times, primarily due to work completion times being incorrectly captured. An internal review was undertaken by an independent consultant to correct the data for part of the year with results being reported correctly for the fourth quarter. Earlier quarters are not substantially inconsistent with the data since improvements to the system have been made.

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	TARGET	PROGRESS
	Consulting with interested and affected groups on drainage related proposals.	Community Engagement The community is consulted on drainage related proposals.	Maintain dialogue and consultation with Te Ngāi Tūāhuriri Rūnanga.	Drainage team represented at all scheduled Rūnanga meetings.	Achieved
			Facilitate and engage with all drainage and water race advisory groups.	3 meetings per group per year.	Achieved

FUNDING IMPACT STATEMENT for the year ended 30 June 2016 for Stormwater Drainage			
	2015 Long Term Plan	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	177	128	178
Targeted Rates	3,361	3,175	3,238
Subsidies and grants for operating purposes	-	-	-
Fees and charges	21	20	3
Internal charges and overheads recovered	42	24	35
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	3,601	3,347	3,454
Applications of operating funding			
Payments to staff and suppliers	1,781	1,776	1,800
Finance costs	928	928	510
Internal charges and overheads applied	295	273	265
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	3,004	2,977	2,576
SURPLUS (DEFICIT) OF OPERATING FUNDING	597	370	878
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	1,800	698	889
Increase (decrease) in debt	1,253	9,381	3,654
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	3,053	10,079	4,543
Applications of capital funding			
Capital expenditure			
- to meet additional demand	1,077	2,602	669
- to improve the level of service	1,034	7,155	4,990
- to replace existing assets	177	75	-
Increase (decrease) in reserves	1,362	617	(238)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	3,650	10,449	5,421
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(597)	(370)	(878)
FUNDING BALANCE	-	-	-

Solid Waste

Managing waste so we can reduce the amount of rubbish that is sent to landfill.

What we provide

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

The Council provides domestic refuse (rubbish) and recycling collections to households and businesses in Kaiapoi, Oxford, Pegasus, Rangiora and Woodend, in some rural townships including Cust, Sefton, Tuahiwi, Pines and Kairaki Beaches, Waikuku Beach and Woodend Beach and in some rural areas along the collection routes. A recycling collection service only is provided to households in Ohoka and along part of Mill Road, Ohoka, as well as to approximately 530 homes in Swannanoa and Mandeville.

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

cleanfill site that is accessible by registered contractors.

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

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

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

Why we do it

Providing a kerbside collection for household refuse and recycling, plus waste disposal and materials diversion services and facilities helps maintain the

quality of life in the District, protect the environment and facilitate waste minimisation through re-use, recycling and recovery. Provision of the service also minimises illegal dumping of refuse.

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

The assets we look after

The physical assets comprise the resource recovery park in Rangiora, the transfer station in Oxford and the cleanfill disposal site near Fernside. Assets also include monitoring bores associated with and fencing around the closed landfills and the cleanfill site, access roads, hardstand areas, fencing, landscaping, signage, water reticulation, clean and contaminated stormwater drainage systems, buildings and hazardous waste

drop-off and storage facilities at the resource recovery park and transfer station. Three weighbridges (including the weighbridge software and computers) at the resource recovery park are also included.

What we did

Southbrook, Rangiora opening hours

In response to customer feedback and increased demand Council extended Southbrook Resource Recovery Park's Sunday opening hours to match the Monday to Saturday opening times of 8:30am to 4:30pm.

Potential Significant negative effects on the local community

- Potential that if solid waste facilities and closed landfill sites are not managed properly residents'/ public health may be adversely affected.

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	TARGETS	PROGRESS
WASTE COLLECTION					
<p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>Waste recycling and re-use of solid waste is encouraged and residues are managed so that they minimise harm to the environment.</p> <p>Council waste collection services are provided to a high standard.</p>	<p>Providing an effective and efficient service for households and businesses to dispose of waste.</p>	<p>Transfer facilities open to the public on the following scheduled hours</p> <ul style="list-style-type: none"> • Southbrook Resource Recovery Park for 52 hours per week. • Oxford Transfer Station for 8.5 hours per week. 	<p>The Southbrook Resource Recovery Park is open at least 360 days for the financial year.</p> <p>The Oxford Transfer Station is open at least 98 days per year.</p>	<p>100%</p> <p>100%</p>	<p>Nearly achieved</p> <p>There were three unplanned part day closures totalling 9 hours, with the Transfer Station open 359.9 out of 361 days. The Southbrook Resource Recovery Park recycling area was closed for a total of 6.3 hours owing to risks posed by high winds.</p> <p>The rest of the site remained open with skips available for WDC bags and recycling dropped at the gates.</p>
		<p>Providing a kerbside waste and recycling collection service.</p>	<p>Kerbside collection service provided as scheduled.</p>	<p>100%</p>	<p>Nearly achieved</p> <p>There were six non-collections this year where drivers were not advised of three new streets added to the collection round and three bin labels with the wrong collection information.</p>

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	TARGETS	PROGRESS
WASTE MINIMISATION					
Core utility services are provided in a timely, sustainable and affordable manner. Waste recycling and re-use of solid waste is encouraged and residues are managed so that they minimise harm to the environment.	Changing household and business waste disposal practices to minimise waste generation.	Reduction in annual waste per capita to landfill as per the 2010/11 quantities in the Waste Assessment and the Waste Management and Minimisation Plan 2012.	Reduction in annual quantity of waste per capita to landfill.	Reduction from 331kg per capita.	Achieved 294kg per capita.
		Increasing the annual per capita quantity of materials diverted.	Increase in annual quantity of materials per capita diverted from landfill.	Increase from 124 kg per capita.	Achieved 170.1kg per capita.

FUNDING IMPACT STATEMENT

for the year ended 30 June 2016 for Solid Waste

	2015 Long Term Plan	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	559	633	583
Targeted Rates	987	1,097	1,071
Subsidies and grants for operating purposes	-	-	-
Fees and charges	4,328	4,846	4,914
Internal charges and overheads recovered	5	6	16
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	5,879	6,582	6,584
Applications of operating funding			
Payments to staff and suppliers	5,313	5,855	5,633
Finance costs	14	89	56
Internal charges and overheads applied	408	443	461
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	5,735	6,387	6,151
SURPLUS (DEFICIT) OF OPERATING FUNDING	144	195	433
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(7)	9	9
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(7)	9	9
Applications of capital funding			
Capital expenditure			
- to meet additional demand	20	34	-
- to improve the level of service	-	-	33
- to replace existing assets	13	29	23
Increase (decrease) in reserves	104	141	386
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	137	204	442
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(144)	(195)	(433)
FUNDING BALANCE	-	-	-

Community Services

RECREATION

- Recreation Spaces and Places
- Aquatic Facilities

LIBRARIES AND MUSEUMS

- Library Services

COMMUNITY PROTECTION

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

COMMUNITY DEVELOPMENT

- Connected Empowered Communities
- Informed Communities
- Empowered Communities

Recreation

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

What we provide

Green space

Green space provides a range of facilities and amenities to support community health, fitness and quality of life. It incorporates a diverse range of community buildings, parks and reserves and streetscape features such as trees and gardens. These settings encourage constructive use of leisure time and provide opportunities for positive social interaction.

Aquatic Facilities

Aquatic Facilities provide the Waimakariri District with access to facilities which deliver strong aquatic programmes and enjoyable recreational opportunities for the ongoing wellbeing of communities and visitors. Council provides indoor swimming facilities at Dudley Park Aquatic Centre in Rangiora and the Kaiapoi Aquatic Centre both for seven days per week all year and an outdoor facility at Oxford for a 15 week summer season. Council also provides a seasonal paddling pool at Waikuku.

Why we do it

Development of a diverse reserves network and aquatic facilities enables recreation and sporting activities and natural and cultural heritage values to be protected and restored.

Parks and reserves also provide visual amenity and opportunities for relaxation and social interaction. Community buildings provide opportunities for local people and visitors to the District to experience and participate in recreation, the arts, cultural activities, service to others and life-long learning.

The airfield provides for recreation and business opportunities.

Public conveniences are provided to meet the expectations of residents and visitors that these facilities will be available in major reserves and central business areas. They also assist in maintaining standards of public hygiene and a healthy environment.

The assets we look after

Green space

The recreation activity currently includes

- The provision of 1,055 hectares of extensive park and reserve space in the form of neighbourhood parks, sports parks, natural areas, public gardens, cultural heritage sites (including cemeteries), civic spaces and streetscapes
- 27 community buildings in the form of halls, community centres, pavilions and meeting rooms
- Four privately leased holiday parks (camping grounds) at Ashley Gorge and Waikuku, Woodend and Pines/Kairaki Beaches
- The airfield at Rangiora.

The Council also provides 43 readily accessible public toilet facilities at sites throughout the District.

Aquatic Facilities

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

What we did

Green space

Cones Road

A walking track from the end of Cones Road to Boundary Road through the unformed road reserve is currently being developed. An independent investigation was completed into the safety of upper Cones Road for increased pedestrian use in line with the proposed walkway development.

Hegan Reserve

Hegan Reserve was officially opened in December 2015 and celebrates the work and ideas developed by students from Rangiora New Life and Southbrook Schools, which both share boundaries with the reserve. The schools worked closely with Council through *Green Corps*, which is an enquiry-based learning initiative aiming to partner local schools with the Council to develop some of the district's natural parks.

Ohoka Bush

The Ohoka Domain Advisory Group receives a capital grant of \$15,000 to be used towards the development

of Ohoka Bush. This year the advisory group utilised the grant to complete earthworks to extend the current pathway as well as some additional planting.

Silverstream Reserve Native restoration

This year there has been a focus on planting in the East end of the reserve. Using assistance from local schools, 460 native seedlings have been planted. The next round of planting will be done later this year.

Aquatic Facilities

Dudley Park, Rangiora Aquatic Centre

This year Dudley Park Aquatic Centre experienced the greatest increase in attendances with an overall increase of 18,013, an 8.42% increase, with total attendances of 214,049 for the year. The largest increase was in casual attendances, where parent/caregiver and preschool age child attendances increased by 5,100 compared with the same period last year. This may be a reflection of the changes in our community with more young families in the region.

Kaiapoi Aquatic Centre

There has been a slight increase in attendance by 1,197 at Kaiapoi Aquatic Centre this year. Casual swimmers attendances dropped slightly by 882 bringing the total to 90,908 overall. There is no single factor attributing to this slight decrease and this will be the focus for the coming year.

Swim programmes

Our aquatic facilities in Rangiora, Kaiapoi and Oxford provide Learn to Swim programmes. Overall there has been an increase of 4,379 WaiSwim Learn to Swim attendances and an increase of 2,805 at School Learn to Swim lessons compared with the previous year.

Water quality

The aquatic facilities water quality is measured internally every three hours by staff when open to the public. In addition the pools are tested externally through monthly microbiological tests conducted off site. All testing this year exceeded New Zealand and Poolsafe standards.

Significant negative effects on the local community

Green Space

There are none.

Aquatic Facilities

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

RECREATION

COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	PROGRESS
RECREATION SPACES AND PLACES					
Public spaces and facilities are plentiful, accessible and high quality. The range and accessibility of community and recreation facilities meets the changing needs of our community There are wide ranging opportunities for people of different ages to participate in community and recreational activities. The particular recreational needs of children and young people are met. Conservation of significant areas of vegetation and/or habitats is encouraged.	Providing sports grounds and reserves enables many recreational opportunities for communities as well as protecting and enhancing areas of indigenous vegetation.	Outdoor: Providing sports grounds, neighbourhood reserves and natural reserves for the community to use.	The number of hectares of parkland per 1000 residents. The number of hectares of neighbourhood reserve land per 1000 residents.	8 hectares per 1000 residents. 1 hectare per 1000 residents.	Achieved 14.54 hectares per 1000 residents. 2.12 hectares per 1000 residents.
	Providing buildings and halls as community focal points and meeting places for events, gatherings and recreational activities.	Indoor and Cultural: Provision of two town halls and 19 community facilities across the District.	Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.	At least 90%	Achieved 95%
AQUATIC FACILITIES					
Public spaces and facilities are plentiful, accessible and high quality. There is a safe environment for all.	Providing public swimming facilities <ul style="list-style-type: none"> to improve public safety by encouraging involvement in learn to swim programmes to assist public health by enabling injury rehabilitation access and mobility enhancement. 	Providing 2 indoor year-round aquatic centres and an outdoor pool at Oxford as well as a paddling pool/splash pad at Waikuku.	Meeting quality management criteria and standards as set by the NZ Recreation Association under the Pool Safe Accreditation Scheme.	100% compliance with annual Pool Safe Accreditation.	Achieved 100% compliance.
			Customer Satisfaction with Aquatic facilities, as measured by an annual survey of facility users.	At least 90%	Nearly achieved 85% - General Customer Survey for Dudley Park and Kaiapoi Aquatic Centre. 97% - WaiSwim Customer Survey for Dudley Park and Kaiapoi Aquatic Centre.

FUNDING IMPACT STATEMENT for the year ended 30 June 2016 for Recreation

	2015 Long Term Plan	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	769	728	851
Targeted Rates	10,168	11,404	11,373
Subsidies and grants for operating purposes	-	-	46
Fees and charges	1,948	1,972	2,379
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	12,885	14,104	14,649
Applications of operating funding			
Payments to staff and suppliers	8,420	9,498	9,902
Finance costs	1,556	1,145	655
Internal charges and overheads applied	1,033	1,138	1,025
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	11,009	11,781	11,583
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,876	2,323	3,066
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	6,742	3,561	2,150
Increase (decrease) in debt	(1,026)	3,130	3,554
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	3
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	5,716	6,691	5,707
Applications of capital funding			
Capital expenditure			
- to meet additional demand	3,382	6,195	5,342
- to improve the level of service	416	1,613	877
- to replace existing assets	837	1,804	1,089
Increase (decrease) in reserves	2,957	(598)	1,465
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	7,592	9,014	8,774
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,876)	(2,323)	(3,066)
FUNDING BALANCE	-	-	-

Libraries and Museums

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

What we provide

Libraries

A variety of learning, information recreation resources in print and electronic format, available to the public in the libraries at Rangiora, Kaiapoi and Oxford and via the libraries website: <http://libraries.waimakariri.govt.nz>

Museums

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

Why we do it

The Waimakariri Libraries aim to be “The first choice for knowledge and entertainment”. Qualified staff, quality resources and appropriate technologies are employed to inform, inspire, empower, entertain and sometimes challenge users. The Libraries help to connect people to their community, their culture, their heritage, their futures and the world in which they live.

The assets we look after

Libraries

The Libraries’ assets include buildings in Rangiora, Kaiapoi and Oxford. These facilities house a physical collection comprising approximately 120,000 items and a significant collection of electronic resources. The Kaiapoi Library is co-located with a Museum, Art Space and Council Service Centre. The Oxford Library is co-located with a Council Service Centre.

What we did

Libraries

Ruataniwha Kaiapoi Civic Centre

The Ruataniwha Kaiapoi Civic Centre opened in January 2015. The building was awarded Silver in the Commercial and Civic Class at the New Zealand Commercial Project awards in May 2016 and a Best in Category ‘Special Purpose Building’ at the Property Industry Awards. Built to replace its earthquake

damaged predecessor, the two storey enhanced centre incorporates a library, service centre, museum, art gallery and meeting rooms providing a much needed boost to the community.

Oxford Library/Service Centre redevelopment

As a result of the earthquakes of 2010/11, the Oxford service centre suffered some structural damage. To keep the building at the preferred safety level of 67% of New Building Standard, an interim measure of applying large concrete supporting blocks to the exterior was put in place. However, permanent strengthening work was a necessity and a team of architects and engineers recommended that a partial demolition of the eastern section of the building would provide a safer, long term solution.

The eastern side of the building, currently used for library materials, will be demolished and rebuilt. Construction is scheduled to begin in August 2016 and

during the reconstruction period the library and service centre will be operating from Pearson Park Pavilion.

Museums

Canterbury Museum

There was a 5% increase in the Canterbury Museum operating levy this year contributing towards the museum's annual overall operating costs.

The Canterbury Museum redevelopment levy adopted through the LTP 2015-2025 was put in place this year to assist with the base isolation and strengthening of the building project. Waimakariri District Council's contribution is \$1.7 million, loan funded over 25 years.

Kaiapoi Museum

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

Significant negative effects on the local community

There are none.

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	TARGETS	PROGRESS
LIBRARY SERVICES					
<p>People have wide ranging opportunities for learning and being informed.</p> <p>Our schools and libraries are well resourced and have the capacity to cope with population growth.</p> <p>Our people are easily able to get the information they need.</p>	<p>Connecting people with information, encouraging social interaction, empowering individuals and promoting recreational reading.</p> <p>Building a sound collection that caters for diverse needs.</p>	<p>Providing library facilities in Rangiora, Kaiapoi and Oxford, together with quality resources and information and a range of programmes and events.</p>	<p>The number of visits per annum to the Kaiapoi and Rangiora Libraries based on a population of 55,000 and 33,900 visits per month.</p>	<p>Minimum average of 7.4 visits per person per annum.</p>	<p>Achieved 8.49 visits per annum.</p>
			<p>The number of visits per annum to the Libraries website based on a population of 55,000 and 4,600 visits per month.</p>	<p>Minimum of 1 visit per person per annum.</p>	<p>Achieved 1.21 visits per annum.</p>
			<p>Customer satisfaction with library services as measured by an annual survey of library users.</p>	<p>At least 90%</p>	<p>Achieved 97.4%</p>

FUNDING IMPACT STATEMENT

for the year ended 30 June 2016 for Libraries and Museums

	2015 Long Term Plan	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	2,855	2,957	3,016
Targeted Rates	554	570	572
Subsidies and grants for operating purposes	-	-	100
Fees and charges	173	152	120
Internal charges and overheads recovered	8	7	19
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	3,590	3,686	3,827
Applications of operating funding			
Payments to staff and suppliers	3,029	3,297	2,856
Finance costs	1	110	17
Internal charges and overheads applied	278	224	193
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	3,308	3,631	3,065
SURPLUS (DEFICIT) OF OPERATING FUNDING	282	55	762
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	693	-	-
Increase (decrease) in debt	393	963	(13)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	1,086	963	(13)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	1,000	61
- to replace existing assets	331	404	632
Increase (decrease) in reserves	1,037	(386)	56
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	1,368	1,018	749
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(282)	(55)	(762)
FUNDING BALANCE	-	-	-

Community Protection

Protecting our community and the environment through regulation and response.

What we provide

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

Emergency Management

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

- Reduction
- Readiness
- Response
- Recovery.

Environmental Health

Environmental Health provides an effective permitting and inspection regime of registered food and alcohol

premises to ensure public health is maintained and statutory nuisances are managed.

Animal Control

Animal Control manages dogs and wandering livestock, including the control of animals (excluding dogs) on public land and roads.

Building

The Building Unit provides a compliance service to ensure the built environment throughout the District meets the minimum requirements of the Building Act 2004. Guidance is provided to customers throughout the building consent process.

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

Rural Fire

- Protection of people, property and the environment through education, public awareness and adequate training and equipment
- Preparation and response to rural fire emergencies.

Why we do it

Emergency Management

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

Environmental Health

- To collaborate with police and Medical Officers of Health to ensure ongoing monitoring of licenses and the enforcement of the Sale and Supply of Alcohol Act 2012 and to work together to develop and implement strategies for the reduction of alcohol related harm
- Protect the public from public nuisances and unreasonable noise
- Ensure compliance with Council's Gaming Policy.

Animal Control

- Protect the public from dangerous animals and animals which cause a public nuisance.

Building

The building activity controls building work undertaken within the District to required standards to provide for community safety.

Rural Fire

- To protect life and property through control of fires in the rural areas
- To ensure preparedness of the public to respond to rural fire emergencies.

The assets we look after

Emergency Management

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

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

Assets include two emergency response vehicles, a rescue shed with response trailers and rescue equipment,

numerous radio-telephone and satellite communications devices, public warning sirens in our coastal communities and access to community emergency facilities that have been pre-wired to receive emergency generators if needed. Finance has been approved over the next two years to wire up three retail fuel stations across the District in a similar manner to support continuity of fuel supply in emergencies, to enhance our emergency radio services and to establish an inventory of improvised flood protection resources that can be used by emergency response crews.

Environmental Health

There are no significant assets within this function.

Animal Control

The Council maintains a dog pound and stock pound as part of its operation.

Building

There are no significant assets as part of the building unit.

Rural Fire

Council has fire tankers at Woodend, Waikuku, Pines Beach, Cust, Oxford, Swannanoa and Rangiora and the fire sheds at Oxford, Cust, Waikuku, Pines Beach, Woodend and Rangiora. Further, Council has other associated fire vehicles at Woodend, Waikuku, Swannanoa and Pines Beach.

What we did

Emergency Management

Tangaroa 2016

A regional source tsunami is considered New Zealand's greatest life safety risk. Tangaroa 2016 is a national Civil Defence exercise in conjunction with national, regional and local agencies, to test New Zealand's arrangements in preparing for, responding to and recovering from a national tsunami impact. Planning for the exercise, which is scheduled for August and September 2016, is well underway.

Rural Fire

New Fire and Emergency New Zealand Bill and Regulations

There are three fire authorities that have jurisdiction over various rural areas of the district.

The Government are working towards merging our rural and urban fire brigades. The new name will be Fire and Emergency New Zealand (FENZ) and better reflects the broad range of work that fire brigades carry out.

Currently councils do not have to pay a fire levy on assets such as roads, bridges, drains and water reservoirs. However, the Government wants to remove this exemption to help fund FENZ.

Training

A joint civil defence and rural fire exercise was held at Woodend Beach forest in April 2016. The exercise included training on traffic control, radio communications, helicopter safety and welfare assistance.

Environmental Health Services**Food Act 2014**

The Food Act 2014 came into force 1 March 2016. Fifty four food businesses are currently transitioning into the new rules, which will be staggered over the next three years. So far 17 premises are registered under the new system.

Animal Control Services**Millton Dog Park**

An area in Millton Memorial Reserve, between River Road, Millton Avenue and Cones Road, was developed into a dog park facility, which opened in December 2015.

The facility was incorporated into the Development Plan approved by Council in June 2015 as the existing Southbrook dog park, whilst a popular destination for dog owners, was unable to fully cater for the rapid population growth and demand for off-leash dog exercise areas in the district.

The dog park is 2.7 hectares with provision for future expansion. It boasts two separate, fully fenced areas for large dogs and small dogs, a pathway and drinking facilities in both areas, two bins with bag dispensers, double gated entry and new native plantings.

Building Services

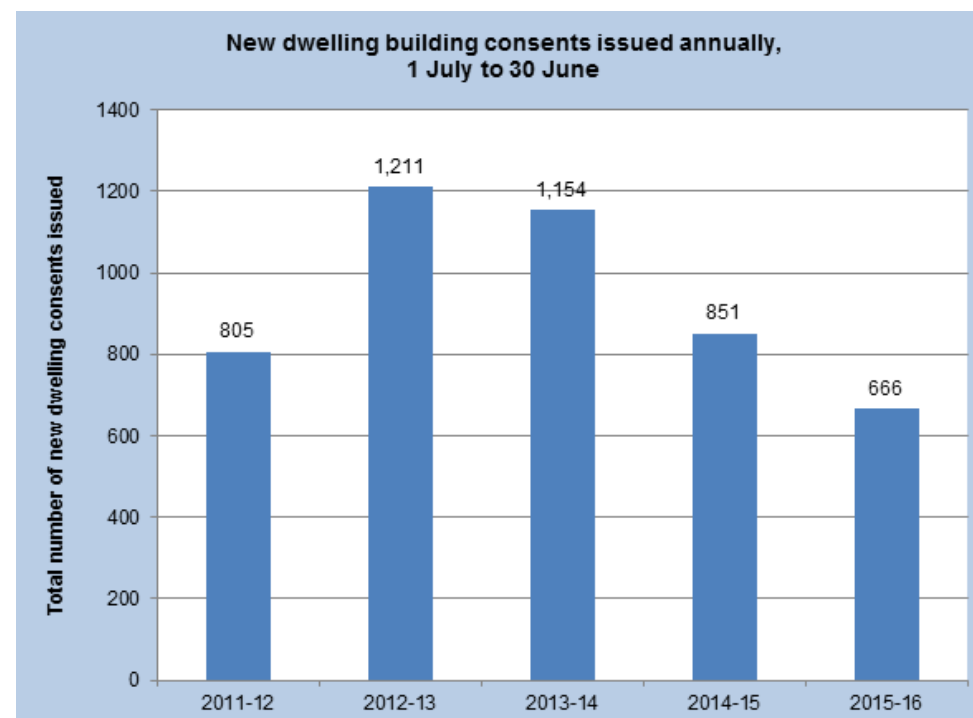
It is required by law that all building taking place in the District must comply with the Building Code.

Significant negative effects on the local community

There are none.

Building consents

NEW DWELLING CONSENTS ISSUED ANNUALLY BY AREA					
	2011-12	2012-13	2013-14	2014-15	2015-16
Kaiapoi	133	321	416	314	209
Rangiora	273	347	223	156	202
Oxford	17	35	32	30	11
Woodend	6	4	4	2	2
Pegasus (Residential 6)	165	24	9	15	24
Residential 4	15	100	60	20	24
Small Town/Beach	2	187	208	176	62
Rural	194	193	202	138	132
	805	1211	1154	851	666



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	TARGET	PROGRESS
EMERGENCY MANAGEMENT					
Harm to people from natural and man-made hazards is minimised and our district has the capacity and resilience to respond to natural disasters. Our District is well served by emergency services and volunteers are encouraged.	Administering emergency management and civil defence legislation in order to ensure that emergencies and hazards are identified, managed and minimised and that there are sufficient trained volunteers to support emergencies.	Provision of trained volunteers to assist the District in an emergency, as follows <ul style="list-style-type: none"> • 5 Sector Post Teams • 1 Welfare Team • 1 NZRT12 Team. 	Maintain trained Civil Defence Emergency Management volunteer teams.	At least 7 trained teams maintained.	Achieved All seven teams remain active and continue to participate in regular training.
RURAL FIRE					
Our District is well served by emergency services and volunteers are encouraged.	Administering emergency management and rural fire legislation in order to ensure that emergencies are managed and minimised and that there are sufficient trained volunteers to support fire emergencies.	Managing the prevention, detection, response to and recovery from, rural fires.	Maintain volunteers who are adequately coordinated, equipped and trained to national standards within the three volunteer teams <ul style="list-style-type: none"> • Swannanoa • Waikuku Beach • Pines/Kairaki. 	Maintain a minimum of 6 and a maximum of 20 volunteers per fire force.	Achieved We have 24 volunteers in the Swannanoa volunteer fire force, 155 at Waikuku Beach and 18 at Pines/Kairaki. All three fire forces are well trained and equipped with operating a smoke chaser, a rural appliance and a rural tanker.
ENVIRONMENTAL HEALTH SERVICES					
There is a safe environment for all. Crime, injury and harm from road accidents, gambling and alcohol abuse are minimised. The centres of our main towns are safe, convenient and attractive places to visit and do business.	Administering environmental health laws and regulations to ensure hazards to people are identified, managed and minimised. Supporting the safe operation of food and liquor outlets.	Achieving the safety and suitability of food for sale.	Number of inspections of licensed food premises completed and percentage of premises that complied.	100% compliance with those premises inspected.	Nearly achieved A total of 144 inspections were completed this year with a final result of 97% compliant premises. Three of the premises inspected were issued notifications to improve, which they did. Another premise was non-compliant in relation to hygiene issues. The shop closed voluntarily and the issues were resolved.

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	TARGET	PROGRESS
		Ensuring the sale, supply and consumption of alcohol is undertaken safely and responsibly and the harm caused by the excessive or inappropriate consumption of alcohol is minimised.	Number of inspections of licensed alcohol premises completed and percentage of premises that complied.	100% compliance with those premises inspected.	Nearly achieved - 178 inspections of licensed food premises were completed this year with a final result of 97% compliant premises. Of those inspected four were issued notifications to improve, which they did. One premise was identified to have issues with intoxication which has been addressed by Police.
		Provision of a compliance service to enforce noise complaints.	Excessive noise complaints received by after-hours contractors are responded to within two hours. All other noise complaints are responded to within 48 hours.	100% 90%	■ Not achieved - During the second half of the year we experienced some technical issues recording service requests. These issues have been resolved. With 82% of all excessive noise complaints were responded to within two hours and 75% of all other noise complaints responded to within 48 hours.
		Provision of a compliance service to enforce nuisance complaints, e.g. offensive smells, dangerous litter and abandoned motor vehicles.	Serious nuisance complaints are responded to within 24 hours.	100%	■ Achieved - 100% responded to within 24 hours.
			All other nuisance complaints responded to within 48 hours.	90%	■ Not achieved - During the second half of the year we experienced some technical issues recording service requests. These issues have been resolved. 80% of all nuisance complaints were responded to within 48 hours.

■ This data was compiled from the Council service request and reporting system. It was identified during the year that the measures were not sufficiently reporting response times, primarily due to work completion times being incorrectly captured. An internal review was undertaken by an independent consultant to correct the data for part of the year with results being reported correctly for the fourth quarter. Earlier quarters are not substantially inconsistent with the data since improvements to the system have been made.

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	TARGET	PROGRESS
		Provision of a compliance service to enforce the safety of swimming pool fences as per the Fencing of Swimming Pools Act 1987.	Number of swimming pools audited annually.	200	Achieved 330 swimming pools audited.
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, for example, dog attacks.	To make provisions for the care and control of dogs in our community.	Complaints responded to within 24 hours for serious attacks and 48 hours for other incidences.	100%	■ Achieved 100% complaints responded to within 24 hours. ■ Nearly achieved During the second half of the year we experienced some technical issues recording service requests. These issues have been resolved. 95% of all complaints were responded to within 48 hours.
		Response to wandering stock as per the Impounding Act 1955.	Calls for wandering stock responded to within one hour.	100%	■ Not achieved During the second half of the year we experienced some technical issues recording service requests. These issues have been resolved. 89% of calls for wandering stock were responded to within one hour.

■ This data was compiled from the Council service request and reporting system. It was identified during the year that the measures were not sufficiently reporting response times, primarily due to work completion times being incorrectly captured. An internal review was undertaken by an independent consultant to correct the data for part of the year with results being reported correctly for the fourth quarter. Earlier quarters are not substantially inconsistent with the data since improvements to the system have been made.

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	TARGET	PROGRESS
BUILDING SERVICES					
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.	Monitoring the performance of the delivery of building compliance services.	Building consent applications processed within the statutory 20 days.	100%	Nearly achieved This year 1518 building consent applications were received and 1504 granted. A total of three consents were granted outside of the statutory timeframe and 11 not granted, for various reasons. Overall, the average timeframe for processing consents was 11 working days.
			Code of compliance certificates issued within the statutory 20 days.	100%	Nearly achieved A total of 1771 Code Compliance Certificates were issued, 96% of those within the statutory timeframe.
			Maintain Building Consent Authority (BCA) accreditation.	Accreditation maintained.	Achieved BCA accreditation was renewed in July 2015 for a two year period. Re-assessment provisionally scheduled for July 2017.
			Project Information Memoranda (PIM) applications issued in 20 working days.	100%	Nearly achieved A total of 1038 or 98.5% of all Project Information Memoranda (PIMs) were issued this year within 20 working days, at an average of seven working days per PIM.

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	TARGET	PROGRESS
			Audit premises for building warrants of fitness.	100% compliance.	Not achieved There were two Building Warrants of Fitness (WoFs) carried out this year. Procedural changes have been made, which will have an impact on increasing numbers next year.
			Land Information Memoranda (LIM) applications issued in 10 working days.	100%	Achieved 100% We issued 2017 LIMs for 2015/16. 100% of those were issued within the statutory timeframe.

FUNDING IMPACT STATEMENT

for the year ended 30 June 2016 for Community Protection

	2015 Long Term Plan	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	1,593	1,720	1,536
Targeted Rates	243	278	291
Subsidies and grants for operating purposes	-	-	34
Fees and charges	5,506	6,057	6,219
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	7,342	8,055	8,080
Applications of operating funding			
Payments to staff and suppliers	6,423	7,423	7,747
Finance costs	47	27	12
Internal charges and overheads applied	464	494	503
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	6,934	7,944	8,262
SURPLUS (DEFICIT) OF OPERATING FUNDING	408	111	(182)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(22)	391	24
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	1
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(22)	391	24
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	16	2
- to improve the level of service	43	133	94
- to replace existing assets	-	247	14
Increase (decrease) in reserves	343	106	(267)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	386	502	(158)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(408)	(111)	182
FUNDING BALANCE	-	-	-

Community Development

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

Overview of the Activity

What we provide

Community Development provides leadership, advocacy and project coordination services. This work is delivered by the Community Team and collaboratively funded by the Waimakariri District Council and a variety of Government and non-Government funding bodies, including Ministries of Health, Justice and Social Development, the Department of Internal Affairs and Canterbury Community Trust.

Guiding documents include

- Waimakariri Community Development Strategy 2007-2016
- Waimakariri Youth Development Strategy 2010
- Waimakariri Community Alcohol Action Plan 2009
- New Zealand Injury Prevention Strategy
- Social Services Waimakariri Charter 2010
- The World Health Organisation Safe Community criteria.

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

The Community Team provides

- Community partnerships that promote safety in the community
- Programmes that improve safety by targeting high-risk groups
- Programmes that document the frequency and causes of injuries – both intentional and unintentional (self-directed accidents and violence).
- On going participation in national and international Safe Communities networks.

The Council also provides community housing in the form of elderly persons housing. There are 112 pensioner housing

units located in Oxford, Rangiora, Woodend and Kaiapoi. Council also owns and manages eleven rental houses, one each at Browns Rock and Cust and nine in Rangiora.

Why we do it

To 'Engage, Connect, Inform and Empower' Waimakariri residents, fostering a 'whole of community' response to identified community aspirations and needs for a 'safer, happier, healthier district'.

To provide a relatively low cost housing option for the District's elderly.

To provide a contribution to increasing the number of affordable family homes available to the community.

The assets we look after

The Council owns and manages 112 pensioner units.

What we did

Community Development Strategy 2015-2025

A review of the Strategy was undertaken in late 2014 by way of surveys and Community Forums to address challenges facing our communities as a result of the

earthquakes and a changing social landscape. The new Strategy 'It's all About the People', adopted in July 2015 reflects the community-led nature of our work. It provides a clear framework for the role of Council Community Development in addressing identified priorities for the facilitation of strong, vibrant, connected communities.

The four key Council priorities that emerged for Community Development include

- Enabling people to connect
- Increasing the profile, capacity and capability of community groups
- A linked-up approach to easily accessible community information
- Enhancement and encouragement of better use of our spaces and places.

Significant negative effects on the local community

There are none.

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	TARGET	PROGRESS
CONNECTED EMPOWERED COMMUNITIES					
People have wide ranging opportunities for learning and being informed.	Developing opportunities for community inclusion, coordination, cooperation and participation at all levels.	Facilitating networking opportunities for local volunteers from the community, social and health sectors.	Number of networking opportunities facilitated.	At least six networking opportunities annually.	Achieved A total of 11 networking events were held this year.
INFORMED COMMUNITIES					
People have wide-ranging opportunities for learning and being informed.	Distributing information that meets the community's needs.	Providing community information via printed and online media.	Regularly preparing and widely distributing an information newsletter (Chatter) containing current community information via print and online.	At least 3000 people and organisations receive the monthly 'Chatter' newsletter.	Achieved Over 3000 copies of Chatter were distributed on-line and in print to community and service representatives.
EMPOWERED COMMUNITIES					
Our people are supported by a wide range of health services that are available and accessible in our District. Our community's needs for health and social services are met. There is a safe environment for all.	Assisting community groups with funding avenues to enable them to continue to thrive and support the community.	Providing informed advice and information to assist local groups and organisations in successfully applying for funding for initiatives that connect, support, or empower the community.	Number and success of applications by groups and organisations assisted.	At least 70% of applications successful for at least part of their requirements.	Achieved Three funding seminars were held this year with all 7 organisations successful in their request for funding.
	Ensuring the World Health Organisation (WHO) Accreditation is maintained to ensure a safer, healthier and happier District.	Maintaining (WHO) International Safe Community accreditation for the Waimakariri District.	Monitoring, reporting and preparing applications for re-accreditation as required.	Accreditation maintained.	Achieved Re-designated as an International Safe Community (ISC) 27 June 2013.

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	TARGET	PROGRESS
Housing is affordable and available to meet the needs of an ageing population, responses to natural disasters and population growth.	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.	Provision of housing for the elderly units and community housing units.	Percentage of occupancy per year.	98%	Achieved A 98.53% average occupancy per quarter for the year.

FUNDING IMPACT STATEMENT

for the year ended 30 June 2016 for Community Development

	2015 Long Term Plan	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	328	461	410
Targeted rates	-	-	-
Subsidies and grants for operating purposes	69	40	176
Fees and charges	1,036	1,139	974
Internal charges and overheads recovered	-	-	3
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
TOTAL OPERATING FUNDING	1,433	1,640	1,563
Applications of operating funding			
Payments to staff and suppliers	1,160	1,215	1,222
Finance costs	48	271	180
Internal charges and overheads applied	76	110	111
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,284	1,596	1,512
SURPLUS (DEFICIT) OF OPERATING FUNDING	149	44	51
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(218)	(89)	(91)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(218)	(89)	(91)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	194	143
Increase (decrease) in reserves	(69)	(239)	(184)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	(69)	(45)	(41)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(149)	(44)	(51)
FUNDING BALANCE	-	-	-

Property Management

Property Management

The Council owns and manages over 1000 properties and buildings within the District.

What we provide

The Council owns and manages a number of properties and buildings in the District including social housing, commercial plantations, forestry reserves and strategic investments which it retains for the purposes of generating revenue for ratepayers, as well as providing sites and buildings of strategic importance.

Why we do it

To ensure that properties of Waimakariri District Council meet community needs and ratepayers receive an appropriate return on their investments.

To manage the forestry function for conservation and commercial purposes.

The assets we look after

The property division looks after a number of Council building assets, including the Oxford Service Centre, the Rangiora Service Centre and 112 pensioner housing units located in Oxford, Rangiora, Woodend and Kaiapoi. Further it has eleven rental houses, one at Browns Rock, one in Cust and nine in Rangiora. Seven of the Rangiora houses were built as part of a community housing

project and the other four from properties strategically acquired or historically on Council reserve land.

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

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

What we did

Oxford Library/Service Centre redevelopment

As a result of the earthquakes of 2010/11, the Oxford Service Centre suffered some structural damage. To keep the building at the preferred safety level of 67% of New Building Standard, an interim measure of applying large concrete supporting blocks to the exterior was put in place. However, permanent strengthening work was a necessity and a team of architects and engineers recommended that a partial demolition of the eastern section of the building would provide a safer, long term solution.

Oxford Town Hall

The Oxford Town Hall which reopened in February 2015 was awarded Silver at the New Zealand Commercial Project awards in the Restoration Class in May 2016. Work carried out over a 13-month period including a full seismic upgrade, alterations to the existing hall, demolition and re-building of two wings as well as the construction of decks and site works saw a popular and well-used community facility come to life.

Significant negative effects on the local community

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

PROPERTY MANAGEMENT					
COMMUNITY OUTCOMES <i>That this activity contributes to</i>	COUNCIL RESPONSE <i>How this activity contributes to outcomes</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	PROGRESS
There is a safe environment for all.	Managing Council property to ensure its service delivery enables safety for its users.	Responding to requests received about the maintenance or management of Council property.	Service requests responded to within 24 hours and actioned within 10 working days.	100%	<p>■ Not Achieved</p> <p>A total of 210 service requests were received. 87% of those were responded to within 24 hours and 76% were actioned within 10 days.</p> <p>A review of this measure and associated processes is currently underway. In addition, interim reporting will be established to monitor performance throughout the coming year and address issues of timeliness.</p>

- This data was compiled from the Council service request and reporting system. It was identified during the year that the measures were not sufficiently reporting response times, primarily due to work completion times being incorrectly captured. An internal review was undertaken by an independent consultant to correct the data for part of the year with results being reported correctly for the fourth quarter. Earlier quarters are not substantially inconsistent with the data since improvements to the system have been made.

FUNDING IMPACT STATEMENT

for the year ended 30 June 2016 for Property Management

	2015 Long Term Plan	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	258	191	224
Local authorities fuel tax, fines, infringement fees and other receipts	338	311	302
TOTAL OPERATING FUNDING	596	502	526
Applications of operating funding			
Payments to staff and suppliers	185	254	320
Finance costs	62	38	25
Internal charges and overheads applied	34	35	35
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	281	327	380
SURPLUS (DEFICIT) OF OPERATING FUNDING	315	175	146
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(11)	192	(17)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	174	745	562
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	163	937	545
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	23	1,129	433
- to replace existing assets	103	40	55
Increase (decrease) in reserves	352	(57)	203
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	478	1,112	691
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(315)	(175)	(146)
FUNDING BALANCE	-	-	-

Earthquake Recovery

Earthquake Recovery

What we provide

The Council's earthquake recovery programme is divided into six main areas.

Red Zone transition

Canterbury Earthquake Recovery Authority (CERA) was disestablished on 18 April 2016 as the Government transitions from leading the recovery, to establishing long-term, locally-led recovery and regeneration arrangements.

The Red Zone Draft Recovery Plan awaits approval by the Minister for Earthquake Recovery.

Infrastructure rebuild programme

2015/16 will be the fourth year of a programme of repair and replacement to damaged water, sewer, drainage and roading assets, as indicated in the Schedule of Significant Capital Projects.

Community facilities and reserves

This includes a programme of repair and replacement of damaged and understrength facilities making affordable improvements in the process.

Town centre strategies and plans

Both Rangiora and Kaiapoi Town Centres face significant challenges as a result of earthquake damage and earthquake-prone buildings. Continuing to implement adopted strategies and plans for these two Centres is important as they respond to substantial ongoing needs as well as earthquake related elements.

The Council, through Enterprise North Canterbury, will continue to assist with Town Centre business support and marketing.

Increased residential development

The District is experiencing a substantial increase in new housing in response to earthquake generated needs and as a result of the Council agreement with CERA is leading to substantial new residential development in Kaiapoi.

Social recovery support and communications

The demand for extended support has steadily reduced but the earthquake hub in Kaiapoi continues to provide information and referral to advisory services for people and households experiencing the continuing effects of the earthquakes.

Why we do it

1048 residential properties were 'red zoned' and subject to Crown buyout offer, with the period for property settlements now closed. All but 37 properties have been acquired by the Crown.

What we did

Earthquake recovery work programme

There are 50 projects in the work programme and 43 have been completed.

Projects completed this year include

- Cust water repairs
- Kaiapoi infrastructure rebuild
- Moore Street repairs
- Pines Beach repairs and water source recovery works.

Red Zone Recovery Plan

Throughout February and March 2016 the Council consulted with the community on proposed land uses for Waimakariri's residential red zone areas – now known as the 'regeneration areas'.

Let's Plan was the culmination of feedback, ideas and suggestions drawn from the community during the Canvas and Let's Discuss campaigns held in 2014 and 2015 respectively. This, combined with updated geotechnical information and one-to-one discussions with a broad range of interest groups, led to the development of a series of broad use plans for the five regeneration areas of Kaiapoi East, Kaiapoi West, Kaiapoi South, Pines Beach and Kairaki. This became the Preliminary Draft Residential Red Zone Plan (Let's Plan) which was publicly released on 5 February 2016.

The plan was developed in collaboration with the Canterbury Earthquake Recovery Authority (CERA), Environment Canterbury and Te Rūnanga o Ngāi Tahu.

All feedback and formal comment from Let's Plan was considered by a hearing panel during April 2016, who made recommendations to Council. Following possible further consultation the Minister for Earthquake Recovery will make a decision on whether to approve the Draft Recovery Plan for implementation. If that approval is given, execution of some elements of the Plan may begin later in 2016.

Significant negative effects on the local community

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

FUNDING IMPACT STATEMENT

for the year ended 30 June 2016 for Earthquake Recovery

	2015 Long Term Plan	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	-	491	493
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	212	50	57
TOTAL OPERATING FUNDING	212	541	550
Applications of operating funding			
Payments to staff and suppliers	301	665	485
Finance costs	2,103	1,742	1,102
Internal charges and overheads applied	-	-	-
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	2,404	2,407	1,587
SURPLUS (DEFICIT) OF OPERATING FUNDING	(2,192)	(1,866)	(1,037)
Sources of capital funding			
Subsidies and grants for capital expenditure	4,082	11,012	2,036
Development and financial contributions	-	-	-
Increase (decrease) in debt	6,433	9,183	5,728
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	62
Other dedicated capital funding	-	-	7,781
TOTAL SOURCES OF CAPITAL FUNDING	10,515	20,195	15,607
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	570	376
- to replace existing assets	7,025	32,359	12,938
Increase (decrease) in reserves	1,298	(14,600)	1,257
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	8,323	18,329	14,571
SURPLUS (DEFICIT) OF CAPITAL FUNDING	2,192	1,866	1,037
FUNDING BALANCE	-	-	-

Council Controlled Organisations (CCOs)

TE KŌHAKA O TŪHAITARA TRUST

ENTERPRISE NORTH CANTERBURY

TRANSWASTE CANTERBURY LTD

CANTERBURY ECONOMIC DEVELOPMENT
COMPANY

Council Controlled ORGANISATIONS

Delivering services and managing facilities on Council's behalf.

Te Kōhaka o Tūhaitara Trust

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

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

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

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

Enterprise North Canterbury

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

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

Transwaste Canterbury Limited

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

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

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

Canterbury Economic Development Company (CEDC)

This organisation 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.

The company is held for the purposes of managing any future regional funding initiatives.

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	TARGETS	PROGRESS
TE KŌHAKA O TŪHAITARA TRUST					
There are areas of significant indigenous vegetation and habitats for indigenous fauna. Heritage buildings and sites are protected and the cultural heritage link with our past is preserved.	Managing and administering the 550 hectares of coastal reserve land in accordance with the Te Kōhaka o Tūhaitara Trust Deed, to protect the ecological, conservation and cultural values as well as providing educational and recreational activities.	Completing the staged restoration of Tūhaitara Coastal Park to restore its mauri and mahinga kai values.	Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem. Maintaining functional trails per year to provide walking, cycling and horse riding recreational experiences. Develop and implement environmental education modules through engaging learning institutions.	2 per year. At least 15 kilometres. At least 5 institutions engaged.	Achieved Two new nodes established this year. Over 15 kilometres of trails maintained. Over 5 institutions engaged.
ENTERPRISE NORTH CANTERBURY					
There is a safe environment for all. The centres of our main towns are safe, convenient and attractive places to visit and do business.	Attracting visitors and attracting and retaining businesses to the District to ensure a vibrant and growing Waimakariri District.	Retaining and supporting existing small to medium businesses.	Number of businesses assessed for training and coaching needs.	A minimum of 55 capability assessments.	Achieved 113 assessments.
			Assessment by New Zealand Trade and Enterprise of ENC services through annual customer survey.	A minimum of 80% customer satisfaction from NZT&E survey.	Achieved 100% satisfaction.
			Business seminars and workshops delivered.	12 annually.	Achieved 30 seminars held this year.

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	TARGETS	PROGRESS
TRANSWASTE CANTERBURY LIMITED					
<p>There is a safe environment for all.</p> <p>Core utility services are provided in a timely, sustainable and affordable manner.</p> <p>Waste recycling and re-use of solid waste is encouraged and residues are managed so that they minimise harm to the environment.</p> <p>Waste collection services are provided to a high standard.</p>	<p>Providing a landfill at Kate Valley to serve the Canterbury area, to ensure waste is disposed of safely and securely and the environment is protected through conditions of resource consents as issued under the Resource Management Act 1991.</p>	No proven breaches of the Resource Management Act 1991.	Compliance with all consent conditions.	100%	Achieved No known breaches of consent conditions.
		Reliability of access to the Kate Valley landfill.	Percentage of landfill available to waste transporters during normal annual transport access hours.	99%	Achieved 100%

Financial Management

FINANCIAL STATEMENTS

- Consolidated Statement of Financial Performance for the year ended 30 June 2016
- Consolidated Statement of Other Comprehensive Revenue and Expense for the year ended 30 June 2016
- Consolidated Statement of Changes in Net Assets / Equity for the year ended 30 June 2016
- Consolidated Financial Position as at 30 June 2016
- Consolidated Statement of Cash Flows for the year ended 30 June 2016

FUNDING IMPACT STATEMENT FOR WHOLE OF COUNCIL

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FINANCIAL BENCHMARKING

NOTES TO THE FINANCIAL STATEMENTS

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

- Non-current Assets Held For Sale
- Forestry Assets
- Investments in Associates
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- Trade and Other Payables
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COST OF ACTIVITY STATEMENTS

OTHER DISCLOSURES

Financial Statements

- Consolidated Statement of Financial Performance for the year ended 30 June 2016
- Consolidated Statement of Other Comprehensive Revenue and Expense for the year ended 30 June 2016
- Consolidated Statement of Changes in Net Assets / Equity for the year ended 30 June 2016
- Consolidated Financial Position as at 30 June 2016
- Consolidated Statement of Cash Flows for the year ended 30 June 2016

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 30 June 2016

	Note	Group 2016 Actual	Parent 2016 Actual	Parent 2016 Budget	Group 2015 Actual	Parent 2015 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
Revenue						
Rates	1	49,463	49,463	49,045	45,797	45,797
Interest		558	558	698	413	413
Subsidies and grants	2	6,829	6,829	8,771	11,478	11,478
Other revenue	3	20,589	20,589	17,295	19,235	19,235
Development and other Contributions	20	9,273	9,273	17,301	7,137	7,137
Earthquake Recoveries - Insurance		7,781	7,781	-	532	532
Earthquake Recoveries - Government		2,017	2,017	8,532	4,507	4,507
Earthquake Recoveries - Other		-	-	-	-	-
Vested Assets		14,765	14,765	17,497	26,075	26,075
TOTAL REVENUE EXCLUDING GAINS		111,275	111,275	119,139	115,174	115,174
Operating expenses by activity						
Governance		1,727	1,727	1,848	1,679	1,679
District Development		5,427	5,427	4,187	4,686	4,686
Roads and Footpaths		16,913	16,913	16,090	15,211	15,211
Water Supply		7,608	7,608	5,989	6,230	6,230
Sewerage and the Treatment and Disposal of Sewage		8,565	8,565	8,437	10,127	10,127
Stormwater Drainage		3,442	3,442	3,740	3,330	3,330
Solid Waste		6,276	6,276	6,480	5,982	5,982
Libraries and Museums		3,969	3,969	4,438	3,725	3,725
Recreation		15,034	15,034	14,506	12,694	12,694
Community Protection		8,316	8,316	7,962	8,141	8,141
Community Development		1,829	1,829	1,904	1,819	1,819
Property Management		119	119	758	1,275	1,275
Earthquake Recovery		1,809	1,809	2,408	1,706	1,706
Non Significant Activities	5	5,969	5,969	2,019	5,226	5,226
TOTAL EXPENSES	6	87,003	87,003	80,766	81,831	81,831
OPERATING SURPLUS / (DEFICIT) BEFORE GAINS		24,272	24,272	38,373	33,343	33,343
Other gains	4	1,098	1,098	-	252	252
OPERATING SURPLUS / (DEFICIT) AFTER GAINS		25,370	25,370	38,373	33,595	33,595
Plus Share of Associates	14	25	-	-	(63)	-
NET SURPLUS / (DEFICIT) BEFORE TAXATION		25,395	25,370	38,373	33,532	33,595
Less Taxation expense	8	(217)	(217)	(75)	(137)	(137)
NET SURPLUS / (DEFICIT)		25,178	25,153	38,298	33,395	33,458
Total operating expenditure includes						
Interest	6	4,545	4,545	6,497	3,683	3,683

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 2016

	Note	Group 2016 Actual	Parent 2016 Actual	Parent 2016 Budget	Group 2015 Actual	Parent 2015 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
NET SURPLUS / (DEFICIT)		25,178	25,153	38,298	33,395	33,458
<i>Other comprehensive revenue and expense</i>						
Gain/(Loss) on asset revaluation	22a	23,242	23,011	45,579	35,656	35,656
Increase/(decrease) in asset revaluation reserve due to Impairment & impairment reversal	22a	11,344	11,344	-	3,388	3,388
Financial assets at fair value through other comprehensive revenue and expense	22a	(29)	(29)	-	32	32
TOTAL OTHER COMPREHENSIVE REVENUE AND EXPENSE		34,557	34,326	45,579	39,076	39,076
TOTAL COMPREHENSIVE REVENUE AND EXPENSE		59,735	59,479	83,877	72,471	72,534

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS / EQUITY for the year ended 30 June 2016

	Note	Group 2016 Actual	Parent 2016 Actual	Parent 2016 Budget	Group 2015 Actual	Parent 2015 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
EQUITY AT BEGINNING OF THE YEAR		1,341,093	1,338,514	1,307,364	1,268,622	1,265,980
Net Surplus / (Deficit) for the year		25,178	25,153	38,298	33,395	33,458
Other comprehensive revenue and expense		34,557	34,326	45,579	39,076	39,076
TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR		59,735	59,479	83,877	72,471	72,534
EQUITY AT END OF THE YEAR		1,400,828	1,397,993	1,391,241	1,341,093	1,338,514

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

CONSOLIDATED FINANCIAL POSITION

as at 30 June 2016

	Note	Group 2016 Actual	Parent 2016 Actual	Parent 2016 Budget	Group 2015 Actual	Parent 2015 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets						
Cash and cash equivalents	9	21,622	21,622	17,338	11,866	11,866
Short term investments		319	319	-	66	66
Inventories		283	283	242	255	255
Trade and other receivables	11	9,640	9,640	7,657	7,819	7,819
Non-current assets held for sale	12	655	655	-	863	863
TOTAL CURRENT ASSETS		32,519	32,519	25,237	20,869	20,869
Non Current Assets						
Other financial assets	10	2,449	2,449	2,589	2,158	2,158
Forestry assets	13	1,977	1,977	1,951	1,512	1,512
Investments in associates	14	2,834	-	-	2,578	-
Derivative financial instruments	15	-	-	399	351	351
Investment properties	16	2,910	2,910	2,724	2,683	2,683
Property, plant and equipment	17a	67,549	67,549	66,759	65,832	65,832
Infrastructural assets	17b	1,409,163	1,409,163	1,421,518	1,347,187	1,347,187
Intangible assets	17c	1,363	1,363	1,400	1,441	1,441
TOTAL NON CURRENT ASSETS		1,488,245	1,485,411	1,497,339	1,423,742	1,421,164
TOTAL ASSETS		1,520,764	1,517,930	1,522,576	1,444,611	1,442,033
Current Liabilities						
Trade and other payables	18	14,918	14,918	18,020	17,689	17,689
Employee benefit liabilities	19	2,723	2,723	2,247	2,376	2,376
Development contributions	20	951	951	1,341	1,552	1,552
Derivative financial instruments	15	110	110	-	40	40
Current portion of borrowings	21	15,000	15,000	15,000	15,000	15,000
TOTAL CURRENT LIABILITIES		33,702	33,702	36,608	36,657	36,657
Non Current Liabilities						
Derivative financial instruments	15	6,235	6,235	795	1,862	1,862
Borrowings	21	80,000	80,000	93,932	65,000	65,000
TOTAL NON CURRENT LIABILITIES		86,235	86,235	94,727	66,862	66,862
TOTAL LIABILITIES		119,937	119,937	131,335	103,519	103,519
NET ASSETS		1,400,828	1,397,993	1,391,241	1,341,093	1,338,514
Ratepayers Equity						
Accumulated general equity	22a	754,224	751,848	768,635	727,635	725,284
Other reserves	22a	5,385	5,385	6,101	5,977	5,977
Revaluation reserve	22a	641,219	640,760	616,505	607,481	607,253
TOTAL RATEPAYERS' EQUITY		1,400,828	1,397,993	1,391,241	1,341,093	1,338,514

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

CONSOLIDATED STATEMENT OF CASH FLOWS

for the year ended 30 June 2016

	Note	Group 2016 Actual	Parent 2016 Actual	Parent 2016 Budget	Group 2015 Actual	Parent 2015 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows From Operating Activities						
Cash was provided from:						
Receipts from ratepayers		49,159	49,159	48,689	45,768	45,768
Receipts from subsidies (excluding earthquake subsidies)		7,142	7,142	12,977	12,366	12,366
Earthquake related receipts		10,022	10,022	4,326	4,718	4,718
Receipts from other revenue		17,686	17,686	18,145	18,419	18,419
Development and other contributions		8,672	8,672	18,401	7,347	7,347
Interest received		563	563	698	450	450
Dividends received		808	808	250	652	652
Receipt of Canterbury Regional Council Rates		7,986	7,986	6,250	7,920	7,920
		102,038	102,038	109,736	97,640	97,640
Cash was disbursed to:						
Payments to suppliers		(37,281)	(37,281)	(37,150)	(38,606)	(38,606)
Payments to employees		(20,842)	(20,842)	(19,645)	(20,333)	(20,333)
Payments to Canterbury Regional Council		(8,000)	(8,000)	(6,250)	(7,708)	(7,708)
Income tax paid		(217)	(217)	-	(137)	(137)
Interest paid		(4,041)	(4,041)	(6,497)	(3,849)	(3,849)
Net Goods and Services Tax		(464)	(464)	(200)	(163)	(163)
		(70,845)	(70,845)	(69,742)	(70,796)	(70,796)
NET CASH FLOWS FROM OPERATING ACTIVITIES	23	31,193	31,193	39,994	26,844	26,844
Cash Flows From Investing Activities						
Cash was provided from:						
Proceeds from sale of property, plant and equipment		1,135	1,135	745	667	667
Proceeds from Community loans repaid and Investments returned		9	9	-	14	14
		1,144	1,144	745	681	681
Cash was disbursed to:						
Purchase of Non Current Assets		(36,559)	(36,559)	(59,391)	(65,560)	(65,560)
Acquisition of investments		(1,022)	(1,022)	-	(630)	(630)
		(37,581)	(37,581)	(59,391)	(66,190)	(66,190)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(36,437)	(36,437)	(58,646)	(65,509)	(65,509)

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 2016

	Note	Group 2016 Actual	Parent 2016 Actual	Parent 2016 Budget	Group 2015 Actual	Parent 2015 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows From Financing Activities						
Cash was provided from:						
Proceeds from borrowings		30,000	30,000	27,431	35,000	35,000
		30,000	30,000	27,431	35,000	35,000
Cash was applied to:						
Repayment of borrowings		(15,000)	(15,000)	(3,499)	(5,000)	(5,000)
		(15,000)	(15,000)	(3,499)	(5,000)	(5,000)
NET CASH FLOWS FROM FINANCING ACTIVITIES		15,000	15,000	23,932	30,000	30,000
Net Increase (Decrease) in Cash Held		9,756	9,756	5,280	(8,665)	(8,665)
Add Opening Bank Brought Forward		11,866	11,866	12,058	20,531	20,531
ENDING CASH		21,622	21,622	17,338	11,866	11,866

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 2016 Whole of Council

	2015 Annual Plan	2015 Actual	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000	\$'000
Source of operating funding				
General Rates, uniform annual general charges, rates penalties	27,885	29,029	31,494	32,528
Targeted Rates	18,061	17,454	17,551	17,725
Subsidies and grants for operating purposes	2,346	3,122	2,753	3,448
Fees and charges	15,414	17,063	16,105	18,223
Interest and dividends from investments	836	871	948	1,366
Local authorities fuel tax, fines, infringement fees and other receipts	3,573	1,286	939	1,074
TOTAL OPERATING FUNDING	68,115	68,825	69,790	74,364
Applications of operating funding				
Payments to staff and suppliers	53,317	58,328	55,323	56,349
Finance costs	6,256	3,681	6,497	4,545
Other operating funding applications	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	59,573	62,009	61,820	60,894
SURPLUS (DEFICIT) OF OPERATING FUNDING	8,542	6,816	7,970	13,470
Sources of capital funding				
Subsidies and grants for capital expenditure	18,662	12,863	14,550	5,398
Development and financial contributions	14,052	7,138	17,301	9,273
Increase (decrease) in debt	59,083	30,000	23,932	15,000
Gross proceeds from sale of assets	745	667	745	1,135
Lump sum contributions	-	-	-	-
Other dedicated capital funding	535	532	-	7,781
TOTAL SOURCES OF CAPITAL FUNDING	93,077	51,200	56,528	38,587
Applications of capital funding				
Capital expenditure				
- to meet additional demand	47,625	31,868	35,885	21,214
- to improve the level of service	31,228	24,059	30,400	12,265
- to replace existing assets	44,566	36,528	45,021	23,990
Increase (decrease) in reserves	(21,800)	(34,988)	(47,191)	(6,103)
Increase (decrease) in investments	-	550	383	690
TOTAL APPLICATIONS OF CAPITAL FUNDING	101,619	58,016	64,498	52,056
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(8,542)	(6,816)	(7,970)	(13,470)
FUNDING BALANCE	-	-	-	-

FUNDING IMPACT STATEMENT for the year ended 30 June 2016 Whole of Council

	2015 Annual Plan	2015 Actual	2016 Long Term Plan	2016 Actual
	\$'000	\$'000	\$'000	\$'000
Reconciliation between Statement of Financial Performance and Funding Impact Statement				
SURPLUS (DEFICIT) OF OPERATING FUNDING PER FUNDING IMPACT STATEMENT	8,542	6,816	7,970	13,470
Subsidies and grants for capital expenditure	18,662	12,863	14,550	5,398
Development and financial contributions	14,052	7,138	17,301	9,273
Insurance proceeds - capital	535	532	-	7,781
Vested assets	27,530	26,075	17,497	14,765
Gain on sale	142	252	-	416
Depreciation	(15,423)	(17,880)	(18,946)	(19,398)
FV movement on assets/liabilities - non monetary	-	(1,643)	-	(4,111)
Assets written off/Loss on sale	-	(556)	-	(2,967)
Surplus by Water Unit and Project Delivery Unit	-	-	-	743
NET SURPLUS/(DEFICIT) BEFORE TAXATION	54,041	33,595	38,373	25,370

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 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 2016. The financial statements were authorised for issue by Council on 4 October 2016.

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 2016 financial statements.

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

Presentation currency and rounding

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

Standards issued and not yet effective 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 has applied these updated standards in preparing its 30 June 2016 financial statements..

Basis of Consolidation

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

Subsidiaries

The Council consolidates in the group financial statements all entities where the Council has the

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

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

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

Associate

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

deficit of the associate after the date of acquisition. Distributions received from an associate reduce the carrying amount of the investment in the group financial statements.

If the share of deficits of an associate equals or exceeds its interest in the associate, the group discontinues recognising its share of further deficits. After the group's interest is reduced to zero, additional deficits are provided for and a liability is recognised, only to the extent that the Council has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports surpluses, the group will resume recognising its share of those surpluses only after its share of the surpluses equals the share of deficits not recognised.

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

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

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

Third party transfer payment agencies

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

Revenue

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

Rates revenue

The following policies for rates have been applied:

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

Development and financial contributions

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

New Zealand Transport Agency roading subsidies

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

Other grants received

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

Building and resource consent revenue

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

Provision of commercially based services

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

Sales of goods and services

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

Infringement fees and fines

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

Vested or donated physical assets

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

Interest and dividends

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

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

Insurance proceeds

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

Expenditure

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

Borrowing costs

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

Grant expenditure

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

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

Income tax

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

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

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

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

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

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

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

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

Finance leases

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

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

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

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

Operating leases

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

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

Balance Sheet items

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

Cash and cash equivalents

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

Trade and other receivables

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

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

Financial assets

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit in which case the transaction costs are recognised in the surplus or deficit.

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

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

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

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

Financial assets at fair value through surplus or deficit

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

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

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

Loans and receivables

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

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

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

Held-to-maturity investments

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

After initial recognition they are measured at amortised cost, using the effective interest method,

less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Fair value through other comprehensive revenue and expense

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

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

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

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

Impairment of financial assets

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

Loans and receivables and held-to-maturity investments

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

Financial assets at fair value through other comprehensive revenue and expense

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

For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter into

bankruptcy and default in payments are considered objective indicators that the asset is impaired.

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

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

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

Inventories

Inventories held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at cost (using the FIFO method), adjusted, when applicable, for any loss of service potential.

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

Inventories held for use in the provision of goods and services on a commercial basis are valued at the lower

of cost (using the FIFO method) and net realisable value.

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

Non-current assets held for sale

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

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

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

Property, plant and equipment

Property, plant and equipment consist of:

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

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

reticulation piping and sewer pump stations.

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

Additions

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

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

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Disposals

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

Subsequent costs

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

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

Revaluation

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

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

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

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

the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed and then recognised in other comprehensive revenue and expense.

Depreciation

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

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

Intangible assets

Software acquisition and development

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

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

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

Amortisation

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

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

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

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

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

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

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

Investment property

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

rentals or for capital appreciation.

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

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

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

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

Forestry

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

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

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

Employee benefits

Short term benefits

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

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

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

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

Long term benefits

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

Defined contribution schemes

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

Provisions

A provision is recognised in the balance sheet when the Council has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits, the amount of which can be reliably estimated, will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax discount rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

Borrowings

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

Financial guarantee contracts

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

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is

received, the fair value of the liability is initially measured using a valuation technique, such as considering the credit enhancement arising from the guarantee or the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. If the fair value of a guarantee cannot be reliably determined, a liability is only recognised when it is probable there will be an outflow under the guarantee. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability.

Financial guarantees are subsequently measured at the higher of

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

Equity

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

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

Special reserves and other reserves

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

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

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

Fair value through other comprehensive revenue and expense reserve

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

Asset revaluation reserve

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

Goods and Services Tax (GST)

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

is recognised as part of the related asset or expense.

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

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

Commitments and contingencies are disclosed exclusive of GST.

Statement of Cash flows

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

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

Investing activities are those activities relating to the

acquisition and disposal of non-current assets, which are of long term assets and other investments not included in cash equivalents.

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

Cost allocation

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

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity.

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

Budget figures

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

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ

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

Property, plant and equipment

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

Landfill sites and aftercare provision

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

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

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

Critical judgements in applying the Council's accounting policies

Management has exercised the following critical

judgements in applying the Council's accounting policies for the period ended 30 June 2016:

Classification of property

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

The Council purchases property as part of its infrastructure development. As a consequence to these purchases, sometimes surplus land may become available. Given the uncertainty over the area required and until the determination of Council services is known, the land is classified as property, plant and equipment.

Changes in accounting policies

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

Financial Benchmarking

Financial Benchmarking

Annual report disclosure statement for year ending 30 June 2016

What is the purpose of this statement?

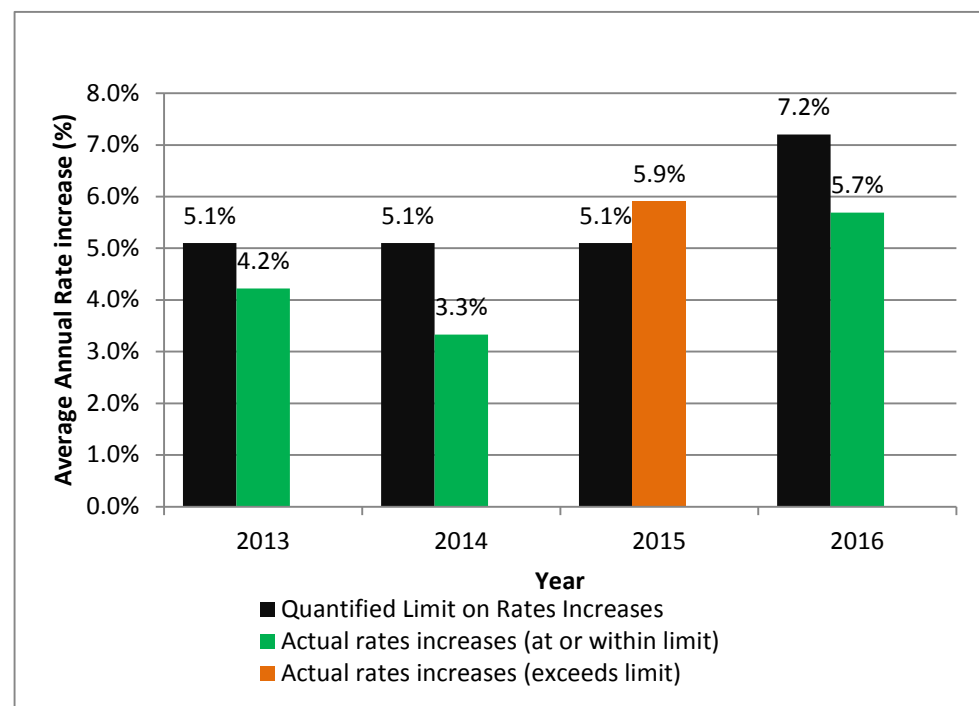
The purpose of this statement is to disclose the Council's financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities and general financial dealings.

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

Rates (increases) affordability

The following graph compares the Council's actual rates increases with a quantified limit on rates increases included in the financial strategy included in the Council's long-term plan. The quantified limit is the average rates increase per property and the limit for each year shown is sourced from the 2012-2022 and 2015-2025 Long Term Plans. There was no limit established in the 2009-2019 Long Term Plan in regards to this measure.

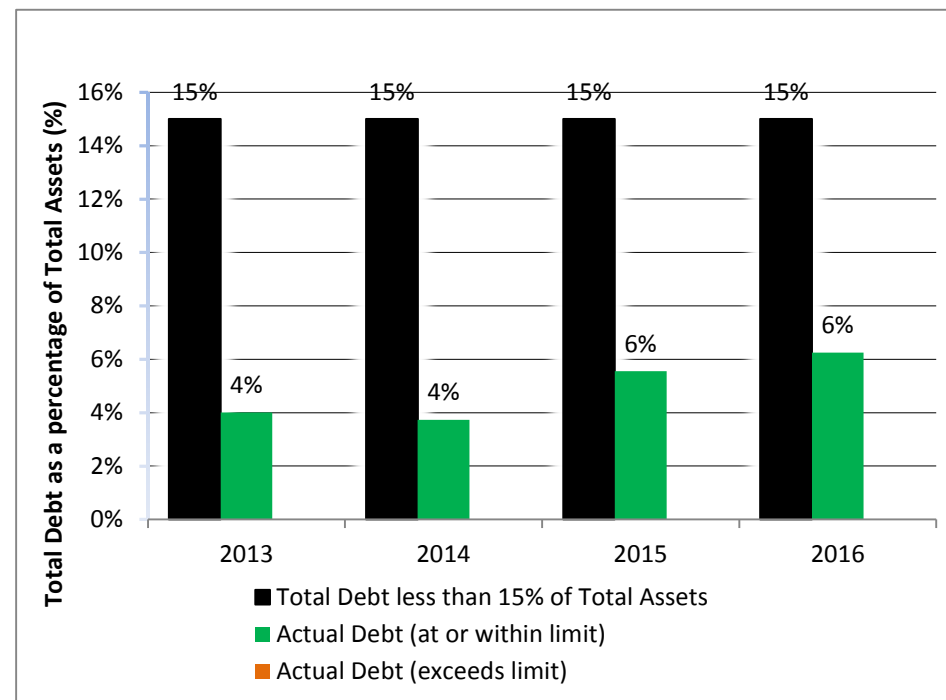
The average rates increase per property in 2013 and 2014 were less than budgeted as Council had remitted rates based on Council's rates remission policy. The average increase was more than budgeted in 2015 as the actual rating units were less than what was forecasted.



Debt affordability benchmark

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

The quantified limit for the following graph is total debt as a percentage of total assets will not exceed 15%. The limit shown was sourced from the 2012-2022 and 2015-2025 Long Term Plans. There was no limit established in the 2009-2019 Long Term Plan in regards to this measure.

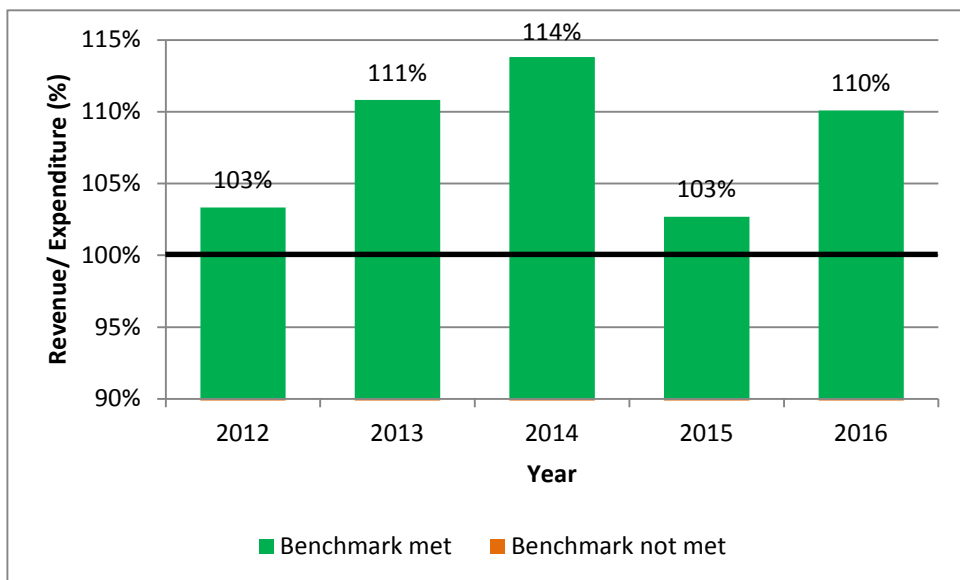


Balanced budget benchmark

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 in 2013, 2014 and 2016 by over 10% mainly due to insurance recoveries for earthquake works.

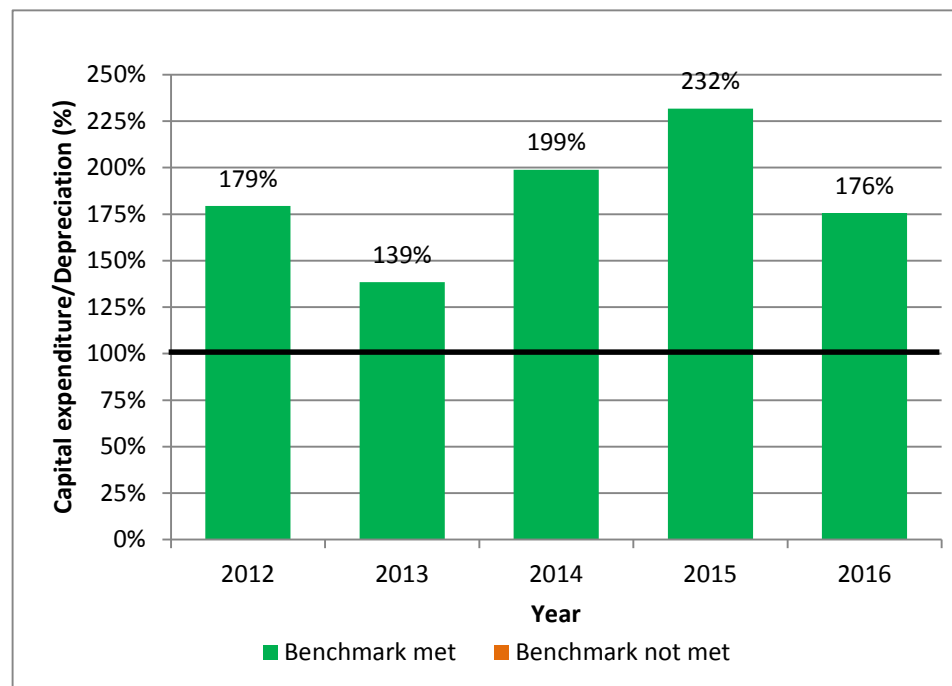


Essential services benchmark

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.

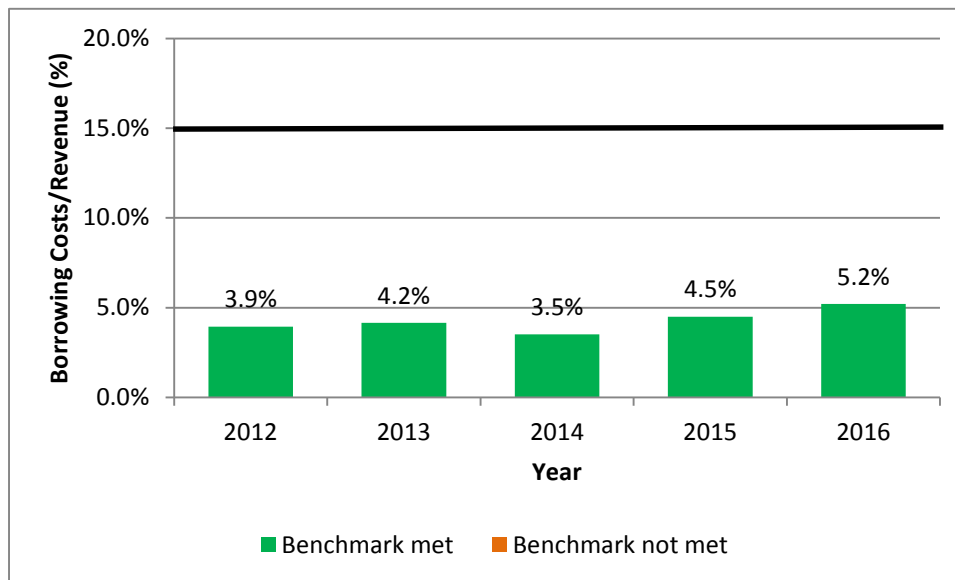
The Council expenditure on network services excludes earthquake repairs/replacements but includes new/growth works.



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).

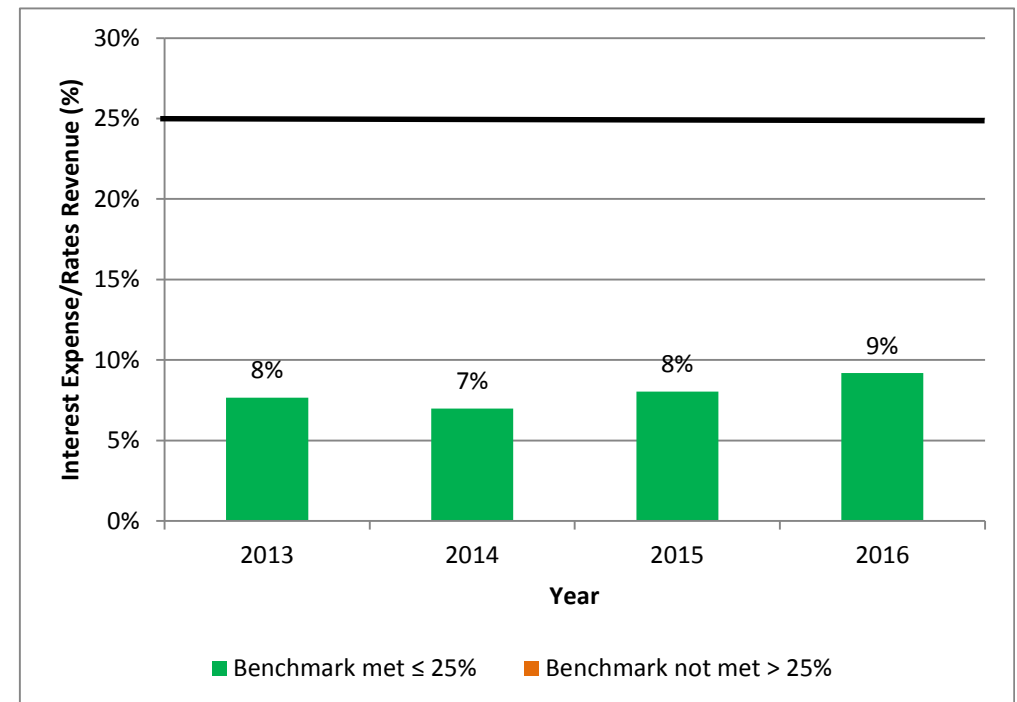
Because Statistics New Zealand projects the Council's population will grow as fast as, or faster than, the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 15% of its revenue.



Debt servicing benchmark B

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

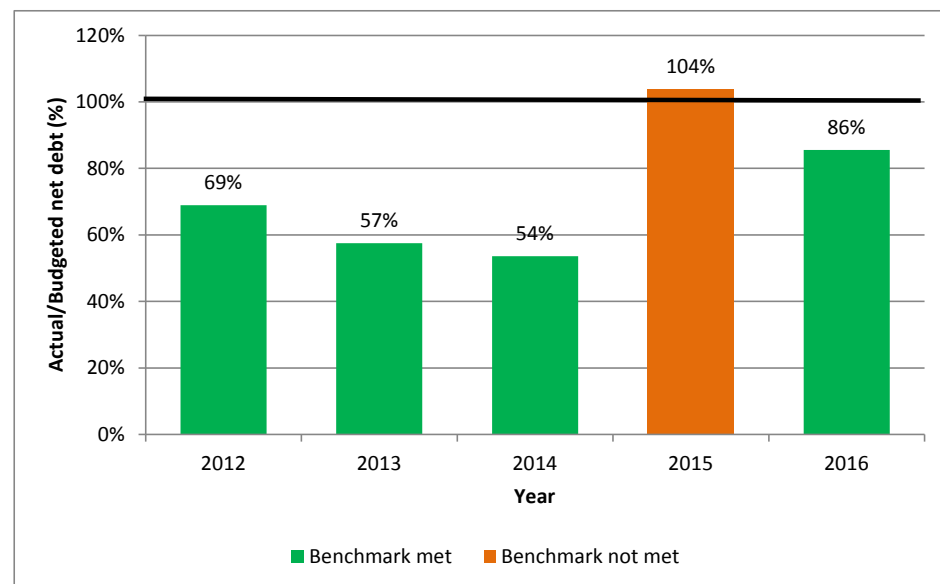
The Council meets this benchmark if interest expense as a proportion of rates revenue does not exceed 25%. The limit was not established in the 2009-2019 Long Term Plan.



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.



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.

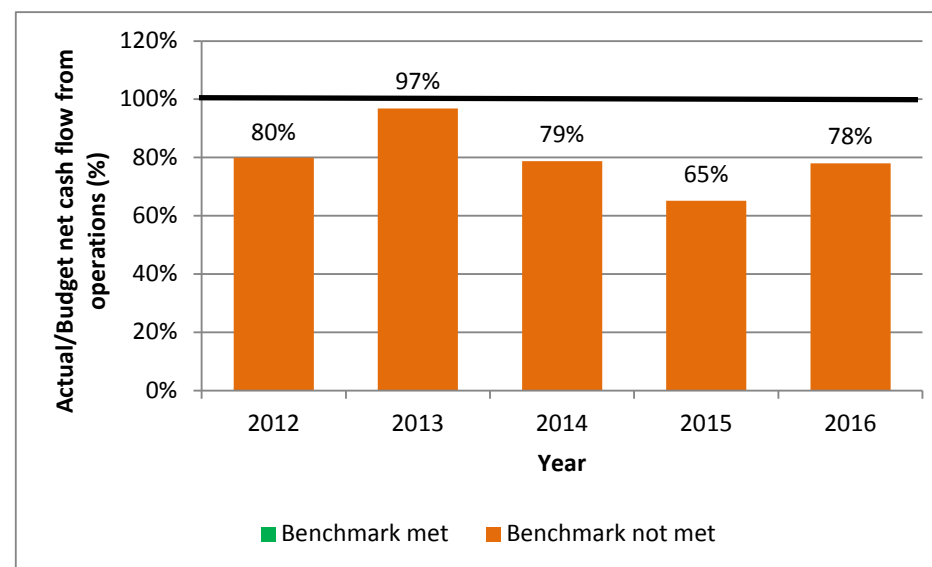
The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.

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

In 2015 the benchmark was not met as delays in the earthquake recovery programme reduced the cash received from CERA.

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



Notes to the Financial Statements

- Rates
- Subsidies and grants
- Other revenue
- Other Gains
- Non Significant Activities
(Corporate Services)
- Expenditure
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- Trade and Other Receivables
- Non-current Assets Held For Sale
- Forestry Assets
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- Capital Management
- Events After Balance Date
- Explanation of Major Variances
Against Budget

1. RATES

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
GENERAL RATES	7,287	7,287	6,253	6,253
<i>Targeted Rates</i>				
Roads and Footpaths	9,548	9,548	8,931	8,931
Water Supply	5,602	5,602	5,413	5,413
Sewerage and the Treatment and Disposal of Sewage	6,492	6,492	7,044	7,044
Drainage	3,238	3,238	3,234	3,234
Solid Waste	1,071	1,071	1,021	1,021
Central Business Areas	43	43	42	42
Promotion and Economic Development	185	185	142	142
Stock Control	40	40	51	51
Rural Fire Control	251	251	216	216
Community Ward	353	353	333	333
Museum Levy	572	572	515	515
Community Services - Parks and reserves, buildings and grants	8,250	8,250	7,196	7,196
Library	2,957	2,957	2,430	2,430
Pools	3,080	3,080	2,976	2,976
Earthquake Recovery	493	493	-	-
TOTAL TARGETED RATES	42,176	42,176	39,544	39,544
TOTAL RATES	49,463	49,463	45,797	45,797

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 2010 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 Rates Remission Policy.

	2016	2015
	\$'000	\$'000
Rates remissions		
Land used for sport, recreation or cultural purposes	35	36
Water and Sewer remission on vacant sections	170	134
Sewer pan remission for schools, churches, non-profit organisations	66	87
Earthquake remissions	11	19
Penalty remissions	62	84
TOTAL	344	360

Rating Base Information used for setting 2015/16 rates

Number of rating units within the district as at 30 June 2015:	24,540
Total capital value of rating units within the district as at 30 June 2015:	13,334,711,400
Total land value of rating units within the district as at 30 June 2015:	6,579,272,600

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

	Actual Rates Levied	Actual Transfer from Reserves	Actual Total 2016	Budget General Rates 2016
	\$	\$	\$	\$
Activity				
Governance	1,324	163	1,487	1,487
District Development	2,643	326	2,969	2,969
Water Supply	7	1	8	8
Sewerage and the Treatment and Disposal of Sewage	47	6	53	53
Drainage	114	14	128	128
Recreation	648	80	728	728
Community Protection	1,531	189	1,720	1,720
Community Development	410	51	461	461
Solid Waste	563	70	633	633
	7,287	900	8,187	8,187

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

2. SUBSIDIES AND GRANTS

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
New Zealand Transport Agency	6,325	6,325	11,792	11,792
less NZTA Subsidy for Earthquake Recoveries reported separately	(441)	(441)	(1,339)	(1,339)
	5,884	5,884	10,453	10,453
Other subsidies	567	567	7	7
Grants	378	378	1,018	1,018
TOTAL SUBSIDIES AND GRANTS	6,829	6,829	11,478	11,478

There are no unfulfilled conditions and other contingencies attached to subsidies and grants recognised (2015: nil).

3. OTHER REVENUE

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
User charges	7,647	7,647	8,298	8,298
Regulatory revenue - resource consents	694	694	730	730
Regulatory revenue - building consents	4,926	4,926	5,159	5,159
Regulatory revenue	826	826	755	755
Rental from Investment properties	191	191	200	200
Infringements and fines	152	152	73	73
Rendering of services	371	371	356	356
Petrol tax	409	409	398	398
Dividend	808	808	458	458
Rates Penalties	788	788	701	701
Other	3,777	3,777	2,106	2,106
TOTAL OTHER REVENUE	20,589	20,589	19,235	19,235
<i>Other revenue by activity</i>				
Governance	42	42	12	12
District Development	697	697	742	742
Roads and Footpaths	1,634	1,634	742	742
Water Supply	528	528	189	189
Sewerage and the Treatment and Disposal of Sewage	625	625	1,363	1,363
Drainage	67	67	159	159
Solid Waste	4,934	4,934	4,544	4,544
Recreation	2,582	2,582	1,965	1,965
Libraries and Museums	179	179	182	182
Community Protection	6,224	6,224	6,290	6,290
Community Development	974	974	997	997
Property Management	1,110	1,110	965	965
Earthquake Recovery	57	57	122	122
Non Significant Activities	936	936	963	963
TOTAL OTHER REVENUE	20,589	20,589	19,235	19,235

4. OTHER GAINS

	Note	Group 2016	Parent 2016	Group 2015	Parent 2015
		\$'000	\$'000	\$'000	\$'000
Gains on changes in fair value of forestry assets	13	526	526	-	-
Gains on disposal of property, plant and equipment		198	198	180	180
Gains on disposal of non current assets held for sale		-	-	72	72
Gains on disposal of forestry		218	218	-	-
Gain on changes in fair value of investment property	16	156	156	-	-
TOTAL OTHER GAINS		1,098	1,098	252	252

5. NON SIGNIFICANT ACTIVITIES - CORPORATE SERVICES

This area of responsibility primarily provides internal support functions including: management, finance and administration, service centres and the Council computer system. Allocation of expenditure is based on the level of activity reflected by the level of expenditure. Rating collection costs have been allocated based on the level of rates funding budgeted in the Long Term Plan for 2015-2016.

	Parent 2016 Actual	Parent 2016 Budget	Parent 2015 Actual
	\$'000	\$'000	\$'000
Expenditure			
District Management	904	889	733
Financial and Information Services	5,392	5,499	7,023
Secretarial Services	740	587	579
Revenue Collection and Service Centres	2,366	2,549	2,633
TOTAL EXPENDITURE	9,402	9,524	10,968
Less internal allocations			
Activities	5,511	5,454	5,037
Computers	2,561	2,334	1,956
Rate Collection	595	543	610
	8,667	8,331	7,603
BALANCE TO NON SIGNIFICANT ACTIVITIES	735	1,193	3,365
Corporate On Cost	249	30	116
Sundry Operations	105	34	547
Loss on Interest Rate Swaps	4,793	762	1,330
Provision for Doubtful Debts	86	-	(132)
TOTAL AS PER NON SIGNIFICANT ACTIVITIES IN THE STATEMENT OF FINANCIAL PERFORMANCE	5,969	2,019	5,226
<i>Financial and information Services includes depreciation of:</i>	428	652	483

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

6. EXPENDITURE

	Group 2016 Actual	Parent 2016 Actual	Parent 2016 Budget	Group 2015 Actual	Parent 2015 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Employee benefit expenses	21,189	21,189	21,001	20,589	20,589
Depreciation and amortisation (Note 17a, 17b, 17c)	19,383	19,383	18,946	17,876	17,876
Interest expense	4,545	4,545	6,497	3,683	3,683
Audit Fees to Principal Auditor for Annual Report	115	115	118	112	112
Audit Fees to Principal Auditor for Long Term Plan	-	-	-	86	86
Lease Costs	189	189	250	257	257
Bad Debts Written Off	103	103	70	69	69
Changes in provision for Doubtful Debts - increase/(decrease)	242	242	50	(83)	(83)
Remissions provided on rates (Note 1)	344	344	81	360	360
Insurance premiums	1,393	1,393	1,615	1,254	1,254
Ceremonies for the public or a section of the public	-	-	3	2	2
Direct expenses from investment property generating revenue	293	293	69	109	109
Loss on disposal of fixed and other infrastructural assets	2,967	2,967	-	550	550
Loss on change in fair value of interest rate swaps	4,793	4,793	762	1,330	1,330
Loss on change in fair value of forestry assets due to price changes and physical changes (Note 13)	-	-	-	227	227
Loss on disposal of forestry	-	-	-	6	6
Loss on change in fair value of investment property (Note 16)	-	-	-	41	41
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	1,820	1,820	1,453	1,577	1,577
Earthquake recovery expenditure excluding employee benefit expenses, interest expense, insurance expense, doubtful debts expense, depreciation expense and Loss on disposal of Assets	483	483	665	869	869
Other expenses	29,143	29,143	29,186	32,871	32,871
TOTAL EXPENDITURE	87,003	87,003	80,766	81,831	81,831

7. SEVERANCE PAYMENTS

During the year ended 30 June 2016 the Council made three severance payments totalling \$99,690.46 to employees (2015: three payments totalling \$72,389.50).

8. INCOME TAX

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Components of tax expense				
Current tax expense	217	217	137	137
INCOME TAX EXPENSE	217	217	137	137
Relationship between tax expense and accounting surplus				
Surplus/ (deficit) before tax	25,395	25,370	33,532	33,595
Income tax using a rate of 28%	7,111	7,104	9,389	9,407
Plus (less) effect of permanent differences	(6,894)	(6,887)	(9,252)	(9,270)
INCOME TAX EXPENSE	217	217	137	137
There are no deferred tax liabilities at 30 June 16 (2015: Nil).				

9. CASH AND CASH EQUIVALENTS

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Cash at Bank and on hand	16,016	16,016	10,056	10,056
Short term deposits maturing three months or less from date of acquisition	5,606	5,606	1,810	1,810
TOTAL CASH AND CASH EQUIVALENTS	21,622	21,622	11,866	11,866
The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.				

10. OTHER FINANCIAL ASSETS

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
TOTAL CURRENT PORTION	-	-	-	-
Non-Current portion				
<i>Fair value through other comprehensive revenue and expense</i>				
Civic Assurance	128	128	106	106
Transwaste Canterbury Limited	1,021	1,021	1,072	1,072
Unlisted shares/Borrower notes in NZ Local Government Funding Agency Ltd (NZLGFA)	1,300	1,300	980	980
TOTAL NON-CURRENT PORTION	2,449	2,449	2,158	2,158
TOTAL OTHER FINANCIAL ASSETS	2,449	2,449	2,158	2,158

There were no impairment provisions for other financial assets (2015: nil).

Unlisted shares/Borrower notes - 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.

OTHER SHAREHOLDINGS**Civic Assurance**

Waimakariri District Council holds 88,172 shares (2015: 88,172) of \$1 each. The Council holds 0.78% of the total shares in the company.

Transwaste Canterbury Limited

Waimakariri District Council holds 780,000 shares (2015: 780,000) of \$1 each. The Council holds 3.90% of the total shares in the company.

NZ Local Government Funding Agency Ltd

Waimakariri District Council holds 100,000 shares (2015: 100,000) of \$1 each. The Council holds 0.40% of the total shares in the company. Uncalled shares remain at 100,000 shares of \$1 each (2015: 100,000).

11. TRADE AND OTHER RECEIVABLES

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Rates receivables	2,611	2,611	2,379	2,379
Other receivables	4,695	4,695	2,719	2,719
Earthquake recovery receivables	876	876	854	854
Related party receivables (Note 27)	9	9	12	12
New Zealand Transport Agency	783	783	1,425	1,425
Community loans	608	608	238	238
Accrued Interest	1	1	6	6
Goods and Services Tax	1,112	1,112	800	800
Prepayments	244	244	443	443
	10,939	10,939	8,876	8,876

Less provision for impairment of receivables

- Rates	954	954	866	866
- Other	345	345	191	191

TOTAL TRADE AND OTHER RECEIVABLES	9,640	9,640	7,819	7,819
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Receivables from non-exchange transactions - this includes outstanding amounts for rates, grants, infringements and fees and charges that are partly subsidised by rates	9,395	9,395	7,370	7,370
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Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates	245	245	449	449
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TOTAL TRADE AND OTHER RECEIVABLES	9,640	9,640	7,819	7,819
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The carrying value of trade and other receivables approximates their fair value.

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

The ages of rates receivable are as follows:

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Current	143	143	130	130
3 to 6 months	239	239	218	218
6 to 9 months	189	189	172	172
9 to 12 months	193	193	176	176
> 12 months	1,847	1,847	1,683	1,683
CARRYING AMOUNT	2,611	2,611	2,379	2,379



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 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Current	4,691	4,691	2,954	2,954
3 to 6 months	604	604	149	149
6 to 9 months	67	67	86	86
9 to 12 months	66	66	286	286
> 12 months	152	152	110	110
CARRYING AMOUNT	5,580	5,580	3,585	3,585

As at 30 June 2016 and 2015, all overdue receivables have been assessed for impairment and appropriate provisions applied. The Council holds no collateral as security or other credit enhancements over receivables that are either past due or impaired.

The impairment provision for rates receivables has been calculated based on expected losses for the Council's pool of debtors. Expected losses have been determined based on an analysis of the Council's losses in previous periods and review of specific debtors. The collection provisions of the Local Government Rating Act do not apply to 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 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Rates Receivables				
At 1 July	866	866	999	999
Additional provisions made during the year	88	88	-	-
Receivables paid or written off during the period	-	-	(133)	(133)
AT 30 JUNE	954	954	866	866
	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Other Receivables				
At 1 July	191	191	141	141
Additional provisions made during the year	154	154	50	50
Receivables paid or written off during the period	-	-	-	-
AT 30 JUNE	345	345	191	191

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 2016, there were no leasehold properties recognised as held for sale (2015: none).

The Council had resolved to sell land (\$655,000) in Kaiapoi which was formerly the Hansens Mall at 30 June 2015. The sale was not completed as at 30 June 2016.

	Note	Group 2016	Parent 2016	Group 2015	Parent 2015
		\$'000	\$'000	\$'000	\$'000
Land		655	655	655	655
Transfer from Investment properties	16	-	-	208	208
TOTAL NON-CURRENT ASSETS HELD FOR SALE		655	655	863	863

13. FORESTRY ASSETS

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July	1,512	1,512	1,818	1,818
Increases due to purchases	92	92	78	78
Gains/(losses) arising from changes in fair value less estimated point of sale costs attributable to price changes and physical changes	526	526	(227)	(227)
Decreases due to sales	(153)	(153)	(157)	(157)
BALANCE AT 30 JUNE	1,977	1,977	1,512	1,512

The Council owns 589 hectares of forestry (2015 589 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% (2015 7%) 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

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

14. INVESTMENTS IN ASSOCIATES

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
The Waimakariri District Libraries Trust	11	-	11	-
Te Kōhaka O Tūhaitara Trust	2,564	-	2,302	-
Enterprise North Canterbury	200	-	207	-
Waimakariri Art Collection Trust	59	-	58	-
TOTAL INVESTMENTS IN ASSOCIATES	2,834	-	2,578	-

All the Associates are resident in New Zealand.

Movements in the carrying amount of investments in associates

	2016	2015
	\$'000	\$'000
Balance at 1 July	2,578	2,641
New investments during the year	-	-
Gain on revaluation of property	231	-
Disposal of investments during the year	-	-
Share of total recognised revenues and expenses and adjustments	25	(63)
BALANCE AT 30 JUNE	2,834	2,578

SUMMARISED FINANCIAL INFORMATION OF ASSOCIATES

	2016	2015
	\$'000	\$'000
The Waimakariri District Libraries Trust		
Assets	23	23
Liabilities	2	2
Revenues	3	3
Surplus (Deficit)	1	1
Group's interest	50%	50%
Te Kōhaka O Tūhaitara Trust		
Assets	5,164	4,643
Liabilities	36	39
Revenues	202	200
Surplus (Deficit)	(15)	(113)
Group's interest	50%	50%
Enterprise North Canterbury		
Assets	636	578
Liabilities	236	165
Revenues	1,119	915
Surplus (Deficit)	(13)	(8)
Group's interest	50%	50%
Waimakariri Art Collection Trust		
Assets	179	177
Liabilities	2	2
Revenues	11	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 2016	Parent 2016		Group 2015	Parent 2015
		\$'000	\$'000		\$'000	\$'000
Current Asset						
Interest rate swaps		-	-		-	-
TOTAL CURRENT ASSET		-	-		-	-
Non-current Asset						
Interest rate swaps		-	-		351	351
TOTAL NON-CURRENT ASSET		-	-		351	351
Current Liability						
Interest rate swaps		110	110		40	40
TOTAL CURRENT LIABILITY		110	110		40	40
Non-current Liability						
Interest rate swaps		6,235	6,235		1,862	1,862
TOTAL NON-CURRENT LIABILITY		6,235	6,235		1,862	1,862
NET LIABILITY		6,345	6,345		1,551	1,551

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

		Fair Value 2016	Nominal Value 2016		Fair Value 2015	Nominal Value 2015
	Rates %	\$'000	\$'000	Rates %	\$'000	\$'000
Interest rate swaps						
Payable maturities:						
Up to One year	6.24% to 6.52%	(110)	11,000	6.35%	(40)	6,000
One to Two years	-	-	-	6.24% to 6.52%	(431)	11,000
Two to Five years	3.98% to 4.94%	(1,584)	21,500	3.98% to 4.94%	(843)	21,500
Beyond Five years	3.39% to 4.61%	(4,651)	62,000	3.83% to 4.61%	(237)	50,000
TOTAL INTEREST RATE SWAPS		(6,345)	94,500		(1,551)	88,500

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

16. INVESTMENT PROPERTY

	Note	Group 2016	Parent 2016	Group 2015	Parent 2015
		\$'000	\$'000	\$'000	\$'000
Balance at 1 July		2,683	2,683	2,724	2,724
Additions from acquisitions		71	71	208	208
Disposals		-	-	-	-
Fair value gains/(losses) on valuation		156	156	(41)	(41)
Transfer to non-current assets held for sale	12	-	-	(208)	(208)
TOTAL INVESTMENT PROPERTY		2,910	2,910	2,683	2,683

Waimakariri District Council's investment properties are revalued annually at fair value effective 30 June. The valuation was performed by Rod Thornton (Bcom (VPM), MPINZ, ANZIV) 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
	1-Jul-15	1-Jul-15	1-Jul-15						30-Jun-16	30-Jun-16	30-Jun-16
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Analysis of Fixed Assets 2016											
Land (at valuation)	20,913	-	20,913	832	-	-	-	(2,106)	19,639	-	19,639
Buildings (at valuation)	39,062	1,320	37,742	581	(1,023)	-	883	4,251	40,668	-	40,668
Furniture & Fittings (at cost)	5,144	3,619	1,525	500	-	-	416	-	5,644	4,035	1,609
Library Books (at cost)	4,831	2,751	2,080	527	-	-	496	-	5,345	3,234	2,111
Plant & Equipment (at cost)	5,321	3,096	2,225	1,058	(317)	-	570	-	5,594	3,198	2,396
Computer Equipment (at cost)	3,990	2,900	1,090	293	(35)	-	289	-	4,248	3,189	1,059
TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION	79,261	13,686	65,575	3,791	(1,375)	-	2,654	2,145	81,138	13,656	67,482
Assets Under Construction											
Property & Investments	254	-	254	1,006	(1,218)				42	-	42
Plant & Equipment	3	-	3	1,564	(1,542)				25	-	25
	257	-	257	2,570	(2,760)				67	-	67
TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS	79,518	13,686	65,832	6,361	(4,135)	-	2,654	2,145	81,205	13,656	67,549

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-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
<i>Analysis of Fixed Assets 2015</i>											
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 cost)	5,078	3,079	1,999	66	-	-	540	-	5,144	3,619	1,525
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
TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION	58,807	11,217	47,590	20,574	(107)	-	2,482	-	79,261	13,686	65,575
<i>Assets Under Construction</i>											
Property & Investments	10,283	-	10,283	2,707	(12,736)				254	-	254
Plant & Equipment	2,407	-	2,407	1,486	(3,890)				3	-	3
	12,690	-	12,690	4,193	(16,626)				257	-	257
TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS	71,497	11,217	60,280	24,767	(16,733)	-	2,482	-	79,518	13,686	65,832

17B. INFRASTRUCTURAL ASSETS

	Cost / Revaluation 1-Jul-15 \$'000	Accumulated Depreciation and impairment charges 1-Jul-15 \$'000	Carrying amount 1-Jul-15 \$'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-16 \$'000	Accumulated Depreciation and impairment charges 30-Jun-16 \$'000	Carrying amount 30-Jun-16 \$'000
INFRASTRUCTURAL ASSETS 2016											
<i>Infrastructural Land and Buildings</i>											
Land (at valuation)	66,328	-	66,328	-	(6)	-	-	11,882	78,204	-	78,204
Land (at cost)	4,590	-	4,590	4,642	-	-	-	(9,232)	-	-	-
Buildings (at valuation)	25,929	1,714	24,215	-	(267)	-	684	27,936	51,200	-	51,200
Buildings (at cost)	21,668	208	21,460	1,533	-	-	606	(22,387)	-	-	-
	118,515	1,922	116,593	6,175	(273)	-	1,290	8,199	129,404	-	129,404
<i>Culture and Recreation</i>											
Community Facilities (at valuation)	39,994	3,214	36,780	-	(345)	(1,000)	1,129	18,033	54,340	-	54,340
Community Facilities (at cost)	7,648	111	7,537	2,635	-	-	231	(9,941)	-	-	-
	47,642	3,325	44,317	2,635	(345)	(1,000)	1,360	8,092	54,340	-	54,340
<i>Roads</i>											
Land (at cost)	127,310	-	127,310	29	-	-	-	-	127,339	-	127,339
Road Network (at valuation)	620,563	11,462	609,101	19,444	-	(316)	7,239	621	631,738	9,495	622,243
Bridges & Culverts (at valuation)	59,189	-	59,189	1,368	-	-	792	3,954	63,720	-	63,720
	807,062	11,462	795,600	20,841	-	(316)	8,031	4,575	822,797	9,495	813,302
<i>3 Waters and Solid Waste</i>											
Water reticulation network (at valuation)	97,146	5,428	91,718	-	(722)	(1,599)	1,314	-	96,397	5,116	91,281
Water reticulation network (at cost)	2,864	13	2,851	7,018	-	-	30	-	9,882	43	9,839
Water treatment plant and facilities (at valuation)	18,972	636	18,336	-	(49)	(100)	521	-	18,917	1,051	17,866
Water treatment plant and facilities (at cost)	455	6	449	1,254	-	-	31	-	1,709	37	1,672
Sewer reticulation network (at valuation)	171,538	16,327	155,211	-	(281)	(8,291)	2,331	-	171,250	10,359	160,891
Sewer reticulation network (at cost)	5,851	29	5,822	7,704	-	-	52	-	13,555	81	13,474
Sewer treatment plant and facilities (at valuation)	25,903	2,561	23,342	-	(124)	(38)	700	-	25,757	3,201	22,556
Sewer treatment plant and facilities (at cost)	351	5	346	2,837	-	-	53	-	3,188	58	3,130
Drainage Reticulation Network (at valuation)	69,673	3,957	65,716	-	(174)	-	655	-	69,497	4,610	64,887
Drainage Reticulation Network (at cost)	3,428	21	3,407	5,331	-	-	37	-	8,758	58	8,700
Waste Systems (at valuation)	3,646	93	3,553	-	(17)	-	87	-	3,626	178	3,448
Waste Systems (at cost)	82	2	80	55	-	-	2	-	137	4	133
	399,909	29,078	370,831	24,199	(1,367)	(10,028)	5,813	-	422,673	24,796	397,877
TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION	1,373,128	45,787	1,327,342	53,850	(1,985)	(11,345)	16,494	20,886	1,429,214	34,291	1,394,924

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-15	1-Jul-15	1-Jul-15						30-Jun-16	30-Jun-16	30-Jun-16
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets Under Construction											
Roading	3,635	-	3,635	12,824	(12,250)				4,209	-	4,209
Water	2,431	-	2,431	4,534	(4,924)				2,041	-	2,041
Sewer	507	-	507	4,365	(2,187)				2,685	-	2,685
Drainage	4,067	-	4,067	1,592	(3,233)				2,426	-	2,426
Solid Waste	-	-	-	56	(56)				-	-	-
Culture & Recreation	1,566	-	1,566	5,724	(6,555)				735	-	735
Earthquake Recovery	7,639	-	7,639	5,603	(11,099)				2,143	-	2,143
	19,845	-	19,845	34,698	(40,304)				14,239	-	14,239
TOTAL INFRASTRUCTURE ASSETS	1,392,973	45,787	1,347,187	88,548	(42,289)	(11,345)	16,494	20,866	1,443,453	34,291	1,409,163

Vested Assets

Total vested assets for 2015/16 were \$14,765,049 (2014/15: \$26,074,998). Infrastructural assets transferred to the Council from subdivisional properties/new development were \$13,840,068 (2014/15: \$24,983,847).

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

	Current Replacement Cost	Additions - vested		Additions - constructed		Total additions	
		2015-16	2014-15	2015-16	2014-15	2015-16	2014-15
Roading	859,889,479	6,207,679	16,412,883	14,633,302	23,559,426	20,840,981	39,972,309
Water	163,057,624	1,844,500	1,538,897	6,427,839	1,780,363	8,272,339	3,319,260
Sewer	286,425,855	3,556,385	2,382,804	6,984,657	3,819,675	10,541,042	6,202,479
Drainage	88,964,413	2,210,969	2,544,853	3,119,846	882,685	5,330,815	3,427,538
	1,398,337,371	13,819,533	22,879,437	31,165,644	30,042,149	44,985,177	52,921,586

Valuation

Land and buildings have been valued at fair value as at 30 June 2016 by Rod Thornton (BCom(UPM), MPINZ, ANZIU) 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 2016 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 2016 and the valuation was independently reviewed by John Vessey (Technical Principal Asset Valuation) of Opus International Consultants Ltd.

17B. INFRASTRUCTURAL ASSETS (cont'd)

Insurance

Assets that are covered by insurance contracts:

	Carrying Amount 30 June 2016	Amount insured for 2016-17	Insurer(s)	Special condition(s)
Motor vehicles	2,166,000	3,279,060	Vero	
Material Damage (above ground assets)	196,042,034	333,579,219	NZI/Vero	No EQ limit
Forestry & Rural Fires Costs Reimbursement	1,977,000	250,000	AIG	
Below ground assets	299,619,266	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 \$54m 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-14	Accumulated Depreciation and impairment charges 1-Jul-14	Carrying amount 1-Jul-14	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Revaluation surplus	Cost / Revaluation 30-Jun-15	Accumulated Depreciation and impairment charges 30-Jun-15	Carrying amount 30-Jun-15
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURAL ASSETS 2015											
Infrastructural Land and Buildings											
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
	101,761	1,491	100,270	17,213	-	-	890	-	118,515	1,922	116,593

17B. INFRASTRUCTURAL ASSETS (cont'd)

	Cost / Revaluation 1-Jul-14	Accumulated Depreciation and impairment charges 1-Jul-14	Carrying amount 1-Jul-14	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Revaluation surplus	Cost / Revaluation 30-Jun-15	Accumulated Depreciation and impairment charges 30-Jun-15	Carrying amount 30-Jun-15
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Culture and Recreation											
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
	41,794	2,109	39,685	5,904	(52)	-	1,220	-	47,642	3,325	44,317
Roads											
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
	738,906	14,902	724,004	39,972	-	(3,440)	7,472	35,656	807,062	11,462	795,600
3 Waters and Solid Waste											
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
	387,268	23,393	363,875	13,031	(382)	53	5,639	-	399,909	29,078	370,831
TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION	1,269,729	41,895	1,227,835	76,120	(434)	(3,388)	15,221	35,656	1,373,128	45,787	1,327,342

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
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
	13,874	-	13,874	61,706	(55,735)	-	-	-	19,845	-	19,845
TOTAL INFRASTRUCTURE ASSETS	1,283,603	41,895	1,241,709	137,826	(56,169)	(3,388)	15,221	35,656	1,392,973	45,787	1,347,187

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-15	1-Jul-15	1-Jul-15						30-Jun-16	30-Jun-16	30-Jun-16
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2016											
<i>Council computer software</i>											
Line of business software	1,614	173	1,441	157	-	-	235	-	1,771	408	1,363
TOTAL	1,614	173	1,441	157	-	-	235	-	1,771	408	1,363

	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
2015											
<i>Council computer software</i>											
Line of business software	-	-	-	1,614	-	-	173	-	1,614	173	1,441
TOTAL	-	-	-	1,614	-	-	173	-	1,614	173	1,441

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 2015	30 June 2016	30 June 2016	30 June 2016	30 June 2016	30 June 2016
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2016						
<i>Property, plant and equipment</i>						
Buildings	-	-	-	-	-	-
SUBTOTAL PROPERTY, PLANT AND EQUIPMENT	-	-	-	-	-	-
<i>Infrastructural assets</i>						
Infrastructure buildings	136	-	-	-	(136)	-
Culture & recreation	1,000	-	-	(1,000)	-	-
Roading	11,462	-	-	(316)	(1,651)	9,495
Water	4,231	-	-	(1,699)	-	2,532
Sewer	15,898	-	-	(8,329)	-	7,569
Drainage	3,317	-	-	-	-	3,317
SUBTOTAL INFRASTRUCTURAL ASSETS	36,044	-	-	(11,344)	(1,787)	22,913
TOTAL	36,044	-	-	(11,344)	(1,787)	22,913

	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
2015						
<i>Property, plant and equipment</i>						
Buildings	-	-	-	-	-	-
SUBTOTAL PROPERTY, PLANT AND EQUIPMENT	-	-	-	-	-	-
<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
SUBTOTAL INFRASTRUCTURAL ASSETS	39,890	178	-	(3,565)	(459)	36,044
TOTAL	39,890	178	-	(3,565)	(459)	36,044

17D. IMPAIRMENT (cont'd)

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 2016 has decreased from the amount recognised in 2015 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 24th June 2016.

The Water Replacement Strategy was developed by the Council's Project Delivery Unit and adopted by the Council on 24th June 2016.

The Stormwater Replacement Strategy was developed by the Council's Project Delivery Unit and adopted by the Council on 24th June 2016.

The Roding Recovery Programme was developed by the Council's Roding Unit and adopted by the Council on 24th June 2016.

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. Roding assets in the red zones have been reduced to reflect their reduced expected life.

18. TRADE AND OTHER PAYABLES

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Trade payables	8,186	7,979	8,507	8,321
Deposits and bonds	2,883	2,883	5,180	5,180
Accrued expenses	597	597	949	949
Accrued Interest on borrowings	799	799	295	295
Revenue received in advance	2,453	2,453	2,759	2,759
Related parties (Note 27)	-	208	-	186
TOTAL TRADE AND OTHER PAYABLES	14,918	14,918	17,689	17,689
<i>Payables under non-exchange transactions</i>	<i>767</i>	<i>767</i>	<i>862</i>	<i>862</i>
<i>Payables under exchange transactions</i>	<i>14,151</i>	<i>14,151</i>	<i>16,827</i>	<i>16,827</i>
TOTAL TRADE AND OTHER PAYABLES	14,918	14,918	17,689	17,689

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.

Building inspection/code of compliance liabilities have been reclassified from Trade payables to Revenue received in advance.

19. EMPLOYEE BENEFIT LIABILITIES

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Accrued pay	815	815	573	573
Annual leave	1,771	1,771	1,645	1,645
Long service leave	-	-	14	14
Sick leave	118	118	86	86
Time in Lieu	19	19	58	58
TOTAL EMPLOYEE BENEFIT LIABILITIES	2,723	2,723	2,376	2,376

20. DEVELOPMENT AND OTHER CONTRIBUTIONS

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July	1,552	1,552	1,341	1,341
Development contributions received	8,619	8,619	7,380	7,380
Interest	53	53	-	-
Contributions transferred to revenue	(9,273)	(9,273)	(7,137)	(7,137)
Contributions Refunded	-	-	(32)	(32)
BALANCE AT 30 JUNE	951	951	1,552	1,552
Current	951	951	1,552	1,552
Non-current	-	-	-	-
	951	951	1,552	1,552

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 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Transferred to revenue by activity				
Roading	1,655	1,655	1,244	1,244
Water	1,675	1,675	900	900
Sewerage	2,904	2,904	2,192	2,192
Drainage	889	889	566	566
Reserves	2,150	2,150	2,235	2,235
	9,273	9,273	7,137	7,137

21. BORROWINGS

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Current				
Secured loans	-	-	-	-
Committed Cash Advance Facility	-	-	-	-
Bonds/Notes issued	15,000	15,000	15,000	15,000
TOTAL CURRENT BORROWINGS	15,000	15,000	15,000	15,000
Non-current				
Secured loans	-	-	-	-
Bonds/Notes Issued	80,000	80,000	65,000	65,000
TOTAL NON-CURRENT BORROWINGS	80,000	80,000	65,000	65,000
TOTAL BORROWINGS	95,000	95,000	80,000	80,000

Interest Rate Risk

Borrowings include floating and fixed interest rates. Interest rate risk is minimal as borrowings are managed under policy and hedged with fixed interest rate swaps. The interest rates range 2.42% - 6.00% (2015: 3.93% - 6.00%). The weighted average interest cost is 4.95% (2015: 5.80%).

Security

The Committed Cash Advance Facility with the ANZ (limit-2016: \$3m, limit-2015: \$3m) is secured over the rates of the Waimakariri District Council. This facility was not drawn upon as at 30 June 2016 (2015: 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 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Payable no later than one year	15,000	15,000	15,000	15,000
Later than one year, not later than two years	-	-	5,000	5,000
Later than two years, not later than three years	5,000	5,000	-	-
Later than three years, not later than four years	15,000	15,000	5,000	5,000
Later than four years, not later than five years	15,000	15,000	5,000	5,000
Later than five years	45,000	45,000	50,000	50,000
	95,000	95,000	80,000	80,000

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 2015	Repaid 2015-16	Borrowed 2015-16	Internal Borrowing 2016	Internal Interest 2015-16
	\$'000	\$'000	\$'000		\$'000
Roads and Footpaths	5,167	(441)	452	5,178	820
Water Supply	6,454	(310)	565	6,709	534
Sewerage and the Treatment and Disposal of Sewage	51	-	1,055	1,106	480
Stormwater Drainage	6,955	(382)	1,171	7,744	510
Solid Waste	894	(31)	12	875	56
Recreation	4,082	(416)	1,152	4,818	655
Libraries & Museums	38	(13)	-	25	17
Community Protection	42	-	14	56	12
Community Development	3,232	(29)	16	3,219	180
Property Management	235	(17)	-	218	25
Earthquake Recovery	11,547	(115)	1,696	13,128	1,102
Non Significant Activities	1,208	(226)	-	982	247
	39,905	(1,980)	6,133	44,058	4,638

22A. EQUITY

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Accumulated General Equity				
Opening Accumulated General Equity	727,635	725,284	694,342	691,928
Transfers from:				
Restricted reserves	1,383	1,383	1,064	1,064
Asset revaluation reserve on disposal of Property, Plant and Equipment	848	848	200	200
Transfers to:				
Revaluation reserve on disposal of building assets that were fully impaired	-	-	(459)	(459)
Restricted reserves	(819)	(819)	(908)	(908)
Net Surplus/ (deficit)	25,178	25,153	33,395	33,458
TOTAL ACCUMULATED GENERAL EQUITY	754,224	751,848	727,635	725,284
Restricted reserves				
Opening Balance	5,506	5,506	5,662	5,662
Transfers to:				
Accumulated General Equity	(1,383)	(1,383)	(1,064)	(1,064)
Transfers from:				
Accumulated General Equity	819	819	908	908
	4,943	4,943	5,506	5,506
Restricted reserves consist of:				
Replacement Funds	(46)	(46)	347	347
Reserve Funds	4,813	4,813	4,878	4,878
Development Funds	131	131	123	123
Trust Funds	45	45	158	158
	4,943	4,943	5,506	5,506
Fair value reserve				
As at 1 July	471	471	439	439
Valuation gains (losses)	(29)	(29)	32	32
AS AT 30 JUNE	442	442	471	471
TOTAL OTHER RESERVES	5,385	5,385	5,977	5,977
Asset revaluation reserves				
Opening Balance	607,481	607,253	568,178	567,950
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	(848)	(848)	(200)	(200)
Change in revaluation reserve due to revaluation	23,242	23,011	35,656	35,656
Change in revaluation reserve due to (impairment)/Impairment Reversal	11,344	11,344	3,388	3,388
TOTAL ASSET REVALUATION RESERVE	641,219	640,760	607,481	607,253

22A. EQUITY (cont'd)

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
<i>Consisting of</i>				
Fixed				
Land	6,395	5,956	8,266	8,062
Buildings	11,885	11,865	7,638	7,614
	18,280	17,821	15,904	15,676
Infrastructural				
Land	43,930	43,930	41,281	41,281
Buildings	11,443	11,443	6,025	6,025
Water	51,405	51,405	49,985	49,985
Roads	364,975	364,975	360,084	360,084
Reserves	30,283	30,283	21,357	21,357
Sewer	90,624	90,624	82,499	82,499
Drainage	29,087	29,087	29,154	29,154
Solid Waste	1,192	1,192	1,192	1,192
	622,939	622,939	591,577	591,577
	641,219	640,760	607,481	607,253

22B. STATEMENT OF SPECIAL AND SEPARATE FUNDS

	Opening Balance 1 July 2015	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2016	
	\$'000	\$'000	\$'000	\$'000	\$'000	
Special Funds						Purpose of the fund
Insurance Excess Reserve Fund	-	-	-	-	-	To provide funds for payment of insurance excesses. Funded by transfers from finance services
Cam River Restoration Fund	212	7	(5)	-	214	Established in 2002 to provide for Cam River restoration
Plant Renewal & Replacement Fund	347	17	-	(410)	(46)	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	21	5	-	-	27	Proceeds of the sale of land in the Loburn area were invested for the purchase of land to extend the size of the Loburn Domain
Sefton Reserve Investment Fund	14	-	-	-	14	Established by investment of surplus funds for use at the Reserve
Long term investment/Ashburton Farm Investment	3,536	107	-	(210)	3,433	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	1,112	35	-	-	1,147	Provides funds for the annual insurance cost for the Local Authority Protection Programme Disaster Fund (natural disaster insurance for infrastructural assets)
Kaiapoi War Memorial Maintenance Fund	4	-	-	-	4	To carry out future maintenance of the building.
Mayoral Relief Fund	158	6	(119)	-	45	Funds available for providing grants for relief under a guidance criteria, at the discretion of the Mayor.
	5,405	176	(124)	(620)	4,838	

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

	Opening Balance 1 July 2015	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2016
	\$'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	1,396	3,177	(3,119)	(1,373)	81
Southbrook	28	3	-	8	40
Woodend	50	408	(483)	103	78
Pegasus	762	513	(545)	151	881
Waikuku	124	123	(129)	(10)	108
Fernside	(16)	65	(73)	39	15
Ohoka	112	62	(94)	299	379
Mandeville	442	456	(404)	28	521
Kaiapoi	1,712	1,047	(1,077)	(898)	783
North East Kaiapoi Structure Plan Area	394	61	(1)	-	454
West Kaiapoi Structure Plan Area	-	-	-	-	-
Oxford1	451	352	(604)	594	793
Oxford2	17	220	(257)	346	326
Oxford	196	475	(414)	(95)	161
Summerhill	22	172	(261)	74	7
Cust	10	82	(101)	20	12
Poyntzs Road	23	44	(64)	3	6
WestEyreton	28	44	(51)	(4)	17
Garrymere	(25)	44	(60)	52	12
Stock Water	74	344	(373)	37	82

Sewerage

Eastern Communities	3,211	8,422	(7,990)	948	4,591
Southbrook	252	126	(32)	(2)	344
East Rangiora	(242)	700	(94)	(28)	336
East Woodend	(859)	-	(44)	-	(903)
West Rangiora	69	2	-	-	71
West Rangiora Structure Plan Area	84	74	-	-	158
West Kaiapoi Structure Plan Area	-	-	-	-	-
Woodend Stucture Plan Area	-	-	-	-	-
North Kaiapoi Area A	215	15	(4)	(1)	225
Fernside	36	37	(33)	(1)	38
Loburn Lea	72	61	(62)	(15)	56
Oxford	89	676	(719)	83	129

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

	Opening Balance 1 July 2015	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2016
	\$'000	\$'000	\$'000	\$'000	\$'000
Drainage					
Rangiora	1,655	1,080	(1,199)	(87)	1,449
Southbrook	(534)	56	(297)	34	(742)
East Rangiora	(227)	623	(184)	(44)	168
West Rangiora Structure Plan Area	12	82	-	-	94
Coastal Urban	304	233	(172)	(7)	358
East Woodend	(1)	-	-	-	(1)
Pegasus	617	356	(200)	82	856
Kaiapoi	408	1,248	(1,072)	(9)	574
Kaiapoi Area A	555	49	-	-	604
Oxford	2	78	(56)	2	27
Ohoka Rural	(190)	123	(231)	299	1
Loburn Lea	29	19	(16)	3	35
Oxford Rural	82	33	(61)	5	59
Clarkville	(22)	33	(94)	2	(81)
Coastal Rural	(70)	100	(138)	122	14
Waimakariri Central Rural	(100)	79	(151)	171	(1)
Cust	(8)	4	(6)	-	(10)
Ashworths	1	-	-	-	1
Solid Waste					
Solid Waste	227	2,249	(1,683)	(506)	287
Recreation					
Rangiora CBA	(8)	23	(113)	93	(4)
Kaiapoi CBA	(11)	21	(96)	80	(5)
Libraries and Museums					
Museum Levy	23	512	(498)	-	36
Museum Development Levy	558	89	(14)	-	633
Community Protection					
Rural Fire	(51)	492	(698)	(5)	(262)
Stock Control	(25)	42	(41)	-	(23)
Governance					
Council	318	35	(1,391)	1,395	357
Kaiapoi Community Board	39	117	(85)	-	71
Rangiora Community Board	83	112	(97)	-	97
Woodend/Ashley Community Board	52	96	(90)	-	58
Oxford/Eyre Ward Advisory Board	58	35	(33)	-	61
District Development					
District Promotion	81	108	(538)	433	85
Economic Development	45	79	(234)	195	86

23. STATEMENT OF CASH FLOW RECONCILIATION

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Net Surplus / (Deficit):	25,178	25,153	33,395	33,458
Add Non Cash Items:				
Depreciation	19,383	19,383	17,876	17,876
Assets vested in Council	(14,765)	(14,765)	(26,075)	(26,075)
Associated entity (surplus) / deficit	(25)	-	63	-
(Gains) / losses in fair value of forestry assets	(526)	(526)	227	227
(Gains) / losses in fair value of investment property	(156)	(156)	41	41
Recognise (Gains) / losses on interest rate swaps	4,794	4,794	1,330	1,330
	33,883	33,883	26,857	26,857
Movements in Working Capital				
(Increase)/ Reduction in Stock	(28)	(28)	(13)	(13)
(Increase)/ Reduction in Trade and other receivables	(1,145)	(1,145)	(49)	(49)
(Increase)/ Reduction in Tax due	-	-	-	-
Increase/ (Reduction) in Trade and other payables	(3,508)	(3,508)	(921)	(921)
Increase/ (Reduction) in Employee benefit liabilities	347	347	256	256
Increase/ (Reduction) in Development contributions	(601)	(601)	210	210
(Increase)/ Reduction in Accrued interest receivable	5	5	37	37
Net GST	(311)	(311)	163	163
	(5,241)	(5,241)	(317)	(317)
	28,641	28,641	26,539	26,539
Items Classified as Investing Activity				
(Gains) / losses on disposal of property, plant and equipment and forestry assets	2,551	2,551	304	304
(Gains) / losses on disposal of investment property	-	-	-	-
NET CASH IN(OUT)FLOW FROM OPERATING ACTIVITIES	31,193	31,193	26,844	26,844

24. FINANCIAL INSTRUMENTS

		Group 2016	Parent 2016	Group 2015	Parent 2015
		\$'000	\$'000	\$'000	\$'000
FINANCIAL ASSETS	[Basis of Fair value]				
Loans and Receivables					
Cash and cash equivalents		21,622	21,622	11,866	11,866
Trade and other receivables		8,284	8,284	6,576	6,576
Fair Value Through Other Comprehensive Revenue and Expense					
Civic Assurance	Non-observable inputs	128	128	106	106
Transwaste Canterbury Limited	Non-observable inputs	1,021	1,021	1,072	1,072
Local Government Funding Agency	Non-observable inputs	1,300	1,300	980	980
Fair Value Through Surplus/(Deficit)					
Derivative financial instruments	Observable inputs	-	-	351	351
FINANCIAL LIABILITIES					
Financial Liabilities at amortised cost					
Trade and other payables		14,918	14,918	17,689	17,689
Development contributions		951	951	1,552	1,552
Borrowings		95,000	95,000	80,000	80,000
Fair Value Through Surplus/(Deficit)					
Derivative financial instruments	Observable inputs	6,345	6,345	1,902	1,902

Financial instrument risks

The Council has a series of policies to manage the risks associated with financial instruments. The Council is risk averse and seeks to minimise exposure from its treasury activities. The Council has established Council approved liability management and investment policies. These do not allow any transactions that are speculative in nature to be entered into.

MARKET RISK

Price Risk

The Council has a series of policies to manage the risks associated with financial instruments. The Council is risk averse and seeks to minimise exposure from its treasury activities. The Council has established Council approved liability management and investment policies.

Currency Risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. The Council is not exposed to currency risk, as its treasury policy does not allow the Council to enter into foreign currency transactions and that financial instruments are transacted in New Zealand dollars.

Interest Rate Risk

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

Fair Value Interest Rate Risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rate. Borrowings issued at fixed rates expose the Council to fair value rate risk. The Council's liability management policy outlines the level of borrowing that is to be secured using fixed rate instruments. Fixed to floating interest rate swaps are entered into to hedge the fair value interest rate risk arising where the Council has borrowed at fixed rates. In addition, investments at fixed interest rates expose the Council to fair value interest rate risk.

Sensitivity Analysis

If interest rates on borrowings/derivative financial instruments at 30 June 2016 had fluctuated by plus or minus 0.5%, the effect would have been to decrease/increase the surplus after tax by \$3,000 (2015: \$43,000).

24. FINANCIAL INSTRUMENTS (cont'd)

		2016 Parent		2015 Parent	
		+0.5% \$'000	-0.5% \$'000	+0.5% \$'000	-0.5% \$'000
Impact on Surplus/(Deficit)					
Financial Liabilities					
Financial Liabilities at amortised cost		-	-	-	-
Borrowings		(475)	475	(400)	400
Fair Value Through Surplus/(Deficit)					
Derivative financial instruments		473	(473)	443	(443)
		(3)	3	43	(43)

Cash Flow Interest Rate Risk

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

The Council manages its cash flow interest rate risk on borrowings by using floating-to-fixed interest rate swaps. Such interest rate swaps have the economic effect of converting borrowings at floating rates and swaps them into fixed rates that are generally lower than those available if the Council borrowed at fixed rates directly. Under the interest rate swaps, the Council agrees with other parties to exchange, at specified intervals, the difference between fixed contract rates and floating-rate interest amounts calculated by reference to the agreed notional principal amounts.

Credit Risk

Credit risk is the risk that a third party will default on its obligation to the Council, causing the Council to incur a loss. The Council has no significant concentrations of credit risk, as it has a large number of credit customers, mainly ratepayers and the Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from rate payers.

The Council invests funds only in deposits with registered banks and local authority stock and its investments policy limits the amount of credit exposure to any one institution or organisation.

Investments in other Local Authorities are secured by charges over rates. Other than other Local Authorities, the group only invests funds with those entities, which have a Standard and Poor's credit rating of at least A for short term and A for long term investments. Accordingly, the group does not require any collateral or security to support these financial instruments.

All Council's cash assets and derivative financial instrument assets are with New Zealand registered banks (Credit Ratings: ANZ AA-; Westpac AA-). The Council also owns shares and borrower notes in NZ Local Government Funding Agency Ltd - LGFA (refer to Note 10) and their shares were rated AA+.

Liquidity Risk

Liquidity risk is risk that the Council will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. The Council aims to maintain flexibility in funding by keeping committed credit lines available.

In meeting its liquidity requirements, the Council maintains a target level of investments that must mature within the next 12 months and to meet its projected business requirements in the next 12 months.

The Council manages its borrowing in accordance with its funding and financial policies, which includes a liability management policy. These policies have been adopted as part of the Council's Long Term Council Community Plan.

The Council does not have a overdraft facility and manages its additional funding requirements through a \$3,000,000 bank funding facility agreement (2015: \$3,000,000) and Bond/Note issues \$95,000,000 (2015: \$80,000,000). These facilities are managed within the liability management policy.

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

24. FINANCIAL INSTRUMENTS (cont'd)

		Group 2016	Parent 2016	Group 2015	Parent 2015
		\$'000	\$'000	\$'000	\$'000
Maturity Analysis and Effective Interest Rates of Financial Assets					
Short term deposits (with maturities of 3 months or less)		5,606	5,606	1,810	1,810
Weighted average effective interest rate		2.47%	2.47%	4.09%	4.09%
		5,606	5,606	1,810	1,810
Maturity Analysis of Financial Liabilities					
Trade and Other Payables					
Less than 1 year		14,918	14,918	17,689	17,689
1 - 2 years		-	-	-	-
2 - 5 years		-	-	-	-
More than 5 years		-	-	-	-
		14,918	14,918	17,689	17,689
Development Contributions					
Less than 1 year		951	951	1,552	1,552
1 - 2 years		-	-	-	-
2 - 5 years		-	-	-	-
More than 5 years		-	-	-	-
		951	951	1,552	1,552
Borrowings					
Less than 1 year		15,000	15,000	15,000	15,000
1 - 2 years		-	-	5,000	5,000
2 - 5 years		35,000	35,000	10,000	10,000
More than 5 years		45,000	45,000	50,000	50,000
		95,000	95,000	80,000	80,000
Interest Payable on Borrowings					
Less than 1 year		2,970	2,970	3,462	3,462
1 - 2 years		2,850	2,850	2,742	2,742
2 - 5 years		7,584	7,584	7,782	7,782
More than 5 years		5,706	5,706	7,537	7,537
		19,111	19,111	21,523	21,523
Interest Payable on Interest Rate Swaps					
Less than 1 year		1,441	1,441	754	754
1 - 2 years		1,410	1,410	463	463
2 - 5 years		3,498	3,498	1,192	1,192
More than 5 years		2,906	2,906	918	918
		9,256	9,256	3,327	3,327
TOTAL		139,235	139,235	124,091	124,091

25. COMMITMENTS AND CONTINGENCIES

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Capital Commitments				
Capital expenditure contracted for at balance date but not yet incurred for property, plant and equipment.	2,529	2,529	2,140	2,140
No capital commitments exist in relation to investment property as at 30 June 2016 (2015: Nil).				
Operating Leases as Lessee				
The Council leases property, plant and equipment in normal course of its business. The majority of these leases have non-cancellable terms of 36 to 60 months. The future aggregate minimum lease payments to be collected under non-collectable operating leases are as follows:				
	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Not later than one year	162	162	184	184
Later than one year and not later than five years	162	162	138	138
Later than five years	-	-	-	-
TOTAL NON-CANCELLABLE OPERATING LEASES	323	323	322	322
Contingent rent payable has been determined on the basis of the contract schedule of payments and provisions.				
Leases can be renewed at Council's option, with rents set by reference to current market rates for items of equivalent age and condition. Council does not have the option to purchase the asset at the end of the lease term.				
There are no restrictions placed on Council by any of the leasing arrangements.				
Operating Leases as Lessor				
The Council leases its investment property under operating leases. 36 of the leases have a non-cancellable term of 21 years or less. 12 leases have a term of 35 years, 16 leases have a term of 30 years. 29 have a lease of 20 years. The future aggregate minimum leases payments to be collected under non-cancellable operating leases are as follows:				
	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Non-cancellable Operating Leases as Lessor				
Not later than one year	190	190	291	291
Later than one year and not later than five years	540	540	961	961
Later than five years	1,059	1,059	1,331	1,331
TOTAL NON-CANCELLABLE OPERATING LEASES	1,789	1,789	2,583	2,583
No contingent rents have been recognised in the surplus/(deficit) during the period.				

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

	Group 2016	Parent 2016	Group 2015	Parent 2015
	\$'000	\$'000	\$'000	\$'000
Contingent Liabilities				
Claims	-	-	-	-

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 (2015: \$110,000) had 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 (2015: 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 2016	Parent 2016	Group 2015	Parent 2015
	\$'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 2016 (2015: 4). Any claims relate to weather tightness issues of homes in the Waimakariri District and name the Council as well as other parties. The costs of any successful claims against Council are expected to be substantially covered under the Council's insurance policies. The policy for public and professional indemnity is with 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 (LGFA)

The LGFA was incorporated in December 2011 with the purpose of providing debt funding 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 (2015: \$100,000). When aggregated with the uncalled capital of other shareholders, \$20m is available in the event that an imminent default is identified. At 30 June 2016, NZLGFA had borrowings totaling \$6.5 billion (30 June 2015: \$4.6 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 2016 there are 12 facilities having an approximate value of \$3.6 million (2015: 12 facilities, \$3.6 million). This estimate has been based on government valuations for the area.

The Council holds one bond for development commitments of \$1.6 million (2015: \$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.

Contingent assets related to earthquake recovery

As a result of the earthquake on 4 September 2010 and its subsequent aftershocks the Council has contingent assets for subsidies from central government relating to the restoration of infrastructure assets in the District. Government policy is to subsidise 60% of the recovery costs incurred by a Council. In the Council's Long Term Plan 2015-2025 the subsidies (from CERA and NZTA) were estimated to be \$16.6 million for 2015/16 and 2016/17. For the year ended 30 June 2016 the Council recognised revenue of \$2.0 million (2015: \$4.5 million).

Emissions Trading Scheme

The New Zealand Emissions Trading Scheme (ETS) became law on 28 September 2008 with the passing of the Climate Change Response (Emissions Trading) Amendment Act 2009 (the Act). The Act provides for carbon credits to be allocated to owners of pre-1990 forest land pursuant to the New Zealand Government's Allocation Plan. The Council has registered its pre-1990 land to receive its entitlements. The latest figures held by The Ministry of Primary Industry shows Council pre 1990 forest being 135,78 hectares (2015 135,78 hectares). This provides an allocation of 9,060 carbon credits at 30 June 2016. The current market value is \$160,815 (2015: 9,060 carbon credits \$61,608 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 2016 and is likely to surrender an estimated 8,217 units. The Council has recognised a \$145,852 liability for deforestation as at 30 June 2016 (2015: \$56,000)

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.

	2016	2015
TOTAL REMUNERATION PAID TO THE CHIEF EXECUTIVE	322,436	303,962

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.

	2016 Honorarium (including mileage and other reimbursements)	2016 Meeting / Hearings	2016 Total	2015 Honorarium (including mileage and other reimbursements)	2015 Meeting / Hearings	2015 Total
	\$	\$	\$	\$	\$	\$
Mayor and Councillors as at 30 June:						
David Ayers (Mayor)	113,546	-	113,546	107,879	-	107,879
Kevin Felstead (Deputy Mayor)	48,518	-	48,518	47,250	-	47,250
Peter Allen	39,912	-	39,912	38,195	1,209	39,404
Neville Atkinson	40,080	-	40,080	38,195	612	38,807
Kirstyn Barnett	39,912	-	39,912	38,195	-	38,195
Robbie Brine	39,075	-	39,075	37,357	-	37,357
Wendy Doody	39,912	-	39,912	38,195	-	38,195
Caroline Faass	39,912	-	39,912	38,195	-	38,195
Peter Farrant	39,075	-	39,075	37,357	-	37,357
Jim Gerard	40,038	-	40,038	38,243	612	38,855
John Meyer	39,912	-	39,912	38,195	-	38,195
Kaiapoi Community Board Members						
Robyn Wallace (Chair)	14,341	-	14,341	13,550	-	13,550
Chris Greengrass (Deputy Chair)	7,589	-	7,589	7,194	-	7,194
Alistair Blackie	7,589	-	7,589	7,194	-	7,194
Roger Blair	7,589	-	7,589	8,006	-	8,006
Sandra Stewart	7,589	-	7,589	7,194	-	7,194
Jackie Watson	7,589	-	7,589	7,194	-	7,194
Rangiora Community Board Members						
Judith Hault (Current Chair)	8,180	-	8,180	7,497	-	7,497
Murray Clarke	8,180	-	8,180	7,497	-	7,497
Keith Galloway	8,180	-	8,180	7,497	-	7,497
Greg Miller	8,180	-	8,180	7,497	-	7,497
Michelle Nelson	8,180	-	8,180	7,497	-	7,497
Sharleen Stirling (Chair till May 16)	15,291	-	15,291	14,815	-	14,815

26. REMUNERATION (cont'd)

	2016 Honarium (including mileage and other reimbursements)	2016 Meeting / Hearings	2016 Total	2015 Honarium (including mileage and other reimbursements)	2015 Meeting / Hearings	2015 Total
	\$	\$	\$	\$	\$	\$
Woodend-Ashley Community Board Members						
Karen Eastwood (Current Chair)	11,994	-	11,994	7,096	-	7,096
Duncan Lundy (Deputy Chair)	7,490	-	7,490	7,096	-	7,096
Rick Cable	7,490	-	7,490	7,096	-	7,096
Keith Nelson (from December 15)	4,512	-	4,512	-	-	-
James Ensor	7,490	-	7,490	7,096	-	7,096
Vanessa Forsyth (till November 15)	2,751	-	2,751	7,096	-	7,096
Chris Prickett (Chair till November 15)	10,288	-	10,288	14,013	-	14,013
Council Appointees Te Kōhaka O Tūhaitara Trust						
Neville Atkinson (Councillor)	-	-	-	-	-	-
Katherine McMillan	-	-	-	-	-	-
Alan Joliffe	3,024	-	3,024	-	-	-
TOTAL	683,409	-	683,409	649,378	2,433	651,811

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

	2016	Percentage of employees	2015	Percentage of employees
Total annual remuneration by band for employees as at 30 June:				
< \$60,000	208	55%	216	58%
\$60,000 - \$79,999	66	17%	69	19%
\$80,000 - \$99,999	53	14%	44	12%
\$100,000 - \$119,999	26	7%	26	7%
\$120,000 - \$139,999	10	3%	6	2%
\$140,000 - \$159,999	7	2%	4	1%
\$160,000 - \$340,000	8	2%	7	2%
TOTAL EMPLOYEES	378	100%	372	100%

Total remuneration includes non-financial benefits provided to employees.

At balance date, the Council employed 220 (2015:217) full-time employees, with the balance of staff representing 55 (2015:56) 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 (Liquidated)

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 Tutaeapu 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

	2016	2015
	\$'000	\$'000
Enterprise North Canterbury		
Amounts paid by the Council (Excluding GST)	655	495
Amounts payable to Enterprise North Canterbury (Including GST)	-	-
Amounts received from Enterprise North Canterbury (Excluding GST)	7	9
Accounts payable to the Council (Including GST)	-	-
Unperformed operating commitments by the Council	605	589
Te Kōhaka O Tūhaitara Trust		
Amounts paid by the Council (Excluding GST)	83	64
Amounts payable by the Council (Including GST)	-	-
Accounts receivable from the Trust (Excluding GST)	9	12

The Council has a commitment to provide an annual grant of \$31,000 to Te Kohaka O Tuhaitara Trust.

Waimakariri District Libraries Trust

Amounts paid by the Council (Excluding GST)	2	2
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Waimakariri Arts Collection Trust

Amounts paid by the Council (Excluding GST)	5	5
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Transwaste Canterbury Limited

Services provided by the Company (Excluding GST)	2,278	2,185
Amounts payable by the Council (Including GST)	208	186
Dividends paid/payable to the Council (Inclusive of Imputation Credits)	802	458

Canterbury Economic Development Company Limited

Amounts paid by the Council (Excluding GST)	-	-
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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

	2016	2015
	\$'000	\$'000
Salaries and other short term benefits	1,793	1,740
Post employment benefits	28	28

Key management personnel received no termination or other long term benefits in the year ended 30 June 2016 (2015: 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 ratepayers' 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

Council was recently advised of an error in the survey provided to the developer and the Council for the Silverstream development. This survey was used to set benchmarks. These benchmarks were used to set the floor levels (floor heights) for homes within the development. An assessment of actual floor levels is currently being undertaken to determine whether the dwellings meet the floor levels required under the Building Act.

(None for last year).

31. EXPLANATION OF MAJOR VARIANCES AGAINST BUDGET

Explanations for major variations from Council's estimated figures in the 2015/2016 Long Term Plan are as follows:

STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

Subsidies and grants received were \$1.9m under budget as expenditure on subsidised road capital projects was below budget. Council received \$0.5m of subsidies from the Crown (not budgeted) for the works carried out on the Residential Red Zone Recovery Plan (only costs incurred on external consultants were recoverable).

Other revenue was \$3.3m over budget due to unbudgeted insurance proceeds for Dudley Pool, recoveries of private works, more than budgeted connection fees/lump sum contributions to connect to Council's infrastructural facilities, increased rental revenue (i.e. cinema lease at Rangiora Town Hall) and increased liquor licensing/food premises revenue.

Development Contributions received were less than budgeted by \$8.0m. Development has not occurred in some Outline Development Areas.

Earthquake recoveries from Government agencies are under budget by \$6.5m due to delays in the recovery programme (Council is in the process of finalising the Residential Red Zone Recovery Plan). Council received \$7.8m from Civic Assurance for its above ground infrastructure and buildings. The insurance proceeds (earthquake related) were not budgeted.

Vested assets were \$2.7m under budget as fewer subdivisions were completed in 2015/2016 compared to the original forecast.

Other gains of \$1.1m contains valuation gains of Council's forestry assets and investment properties, which were not budgeted.

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

EXPENDITURE

District Development - Expenditure was over budget by \$1.2m. This was partially due to the workload in resource consent processing and the employment of additional staff. In addition, unbudgeted costs were incurred on the Residential Red Zone Recovery Plan.

Roads and Footpaths - Expenditure was \$0.9m more than budget mainly due to increased depreciation as a result of road valuation as at 30 June 2015. The old Westpac building on High St was removed for the Red Lion Corner project resulting in an asset deletion which was not budgeted.

Water Supply - Actual expenditure was \$1.6m more than budget mainly due to unbudgeted asset deletion costs from the capital renewal programme. In addition, rates remissions and asset management costs were over budget.

Libraries and Museums - Expenditure was under budget by \$0.4m as no payments for the Canterbury Museum Redevelopment Levy were required

Recreation - Expenditure was over budget by \$0.5m. Assets deletions due to the capital renewal programme were not budgeted.

Property Management - Expenses were \$0.6m under budget due to a surplus made by Council's Water Unit and Project Delivery Unit.

Earthquake Recovery - Expenditure was under budget by \$0.6m. 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 \$4.0m. This is mainly due to the loss on fair value movements of Council's interest rate swaps. The loss is non cash.

OTHER COMPREHENSIVE REVENUE AND EXPENSE

The Council recorded a \$23.0m gain on asset revaluation (budget \$45.6m). As at 30 June 2016, Council revalued its roading assets, greenspace assets and land/building assets. Impairment has been reversed by \$11.3m upon the completion of earthquake recovery projects.

BALANCE SHEET

Assets

Current assets were \$7.3m higher than budget. Cash is higher than budget as cash was held for debt repayment due in July 2016.

Non current assets were \$11.9m under budget as valuation movements were less than the original forecast.

Liabilities

Trade and other payables were \$3.1m under budget mainly due to release of bonds/retentions.

Derivative financial instruments were \$5.6m over budget due to loss on fair value movements of Council's interest rate swaps.

Borrowings (current and non-current) were \$13.9m under budget due to delay of earthquake recovery programme.

Cost of Activity Statements

GOVERNANCE

for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Revenue			
General rates (Note 1)	1,324	1,487	1,154
Targeted Rates	353	337	333
Fees and Charges	42	12	12
TOTAL REVENUE	1,719	1,836	1,499
Operating Expenditure			
Council	1,391	1,497	1,242
Community Boards, Ward Advisory Board	305	259	303
Subscriptions, Levies & Grants	31	93	134
	1,727	1,849	1,679
Internal Interest Elimination	-	-	-
TOTAL OPERATING EXPENDITURE	1,727	1,849	1,679
OPERATING SURPLUS (DEFICIT)	(8)	(13)	(180)
Capital Expenditure			
Renewals	-	-	-
New Works	-	-	-
Loan repayments	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	-
Funded by			
Loans	-	-	-
Reserves	-	-	-
Cash from operating	-	-	-
TOTAL FUNDING	-	-	-
Operating Expenditure includes			
Interest	-	-	-
Depreciation	-	-	-
Corporate services overhead	411	405	396
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(8)	(13)	Not applicable
OPERATING SURPLUS (DEFICIT)	(8)	(13)	

Governance

Explanations of significant variances for the activity

General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

DISTRICT DEVELOPMENT for the year ended 30 June 2016			
	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	2,643	2,969	2,132
Targeted Rates	185	150	142
Fees and Charges	697	654	742
Subsidies	566	-	-
TOTAL REVENUE	4,091	3,773	3,016
Operating Expenditure			
District Development	1,247	343	370
Policy and Strategy	1,044	1,072	1,090
Plan Administration	2,372	1,991	2,623
District Promotion	538	545	369
Economic Development	234	245	234
	5,435	4,196	4,686
Internal Interest Elimination	8	9	-
TOTAL OPERATING EXPENDITURE	5,427	4,187	4,686
OPERATING SURPLUS (DEFICIT)	(1,336)	(414)	(1,670)
Capital Expenditure			
Renewals	5	-	-
New Works	7	-	-
Loan repayments	4	24	-
TOTAL CAPITAL EXPENDITURE	16	24	-
Funded by			
Loans	54	185	257
Reserves	(38)	(161)	(257)
Cash from operating	-	-	-
TOTAL FUNDING	16	24	-

DISTRICT DEVELOPMENT (cont'd) for the year ended 30 June 2016			
	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes			
Interest	9	22	-
Corporate services overhead	218	208	192
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(1,120)	(163)	Not applicable
Less internal recoveries	(216)	(251)	
OPERATING SURPLUS (DEFICIT)	(1,336)	(414)	

District Development

Explanations of significant variances for the activity

General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

Subsidies

Council's recoveries of costs incurred on Residential Red Zone Recovery Plan from the Crown were not budgeted.

Operational Expenditure

District Development expenditure was more than budget due to costs incurred on the Residential Red Zone Recovery Plan (only the external consultancy fees are recoverable from the Crown).

Resource Consent processing expenditure (plan administration) was over budget as a result of rebuild and development activity in the District.

ROADS AND FOOTPATHS for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Revenue			
Roading Rates	9,549	9,498	8,931
Fees and Charges	1,225	144	344
Petrol Tax	409	307	398
Subsidies	5,884	6,251	10,453
Interest	31	-	26
Development contributions	1,655	3,838	1,244
Gain on sale of assets	41	-	-
TOTAL REVENUE	18,794	20,038	21,396
Operating Expenditure			
Subsidised Maintenance			
Structural Maintenance	2,282	2,213	2,387
Corridor Maintenance	1,407	1,630	1,284
Land Transport and Safety	69	120	114
Other Maintenance	1,142	1,092	1,025
Unsubsidised Expenditure			
General Maintenance	670	397	670
Management Costs	1,192	745	481
Interest	1,593	1,777	1,330
Depreciation	8,038	7,259	7,479
Council Overheads	1,293	1,210	1,097
	17,686	16,443	15,867
Internal Interest Elimination	773	353	656
TOTAL OPERATING EXPENDITURE	16,913	16,090	15,211
OPERATING SURPLUS (DEFICIT)	1,881	3,948	6,185
Capital Expenditure			
Renewals	4,731	5,296	5,783
New Works	11,726	23,084	20,871
Loan Principal Repayments	441	507	279
TOTAL CAPITAL EXPENDITURE	16,898	28,887	26,933

ROADS AND FOOTPATHS (cont'd) for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Funded by			
Loans	1,559	17,597	7,790
Capital Revenue	41	-	-
Reserves	5,380	736	5,479
Cash from operating	9,919	10,555	13,664
TOTAL FUNDING	16,898	28,887	26,933
Operating Expenditure includes			
Interest	820	1,777	674
Depreciation	8,038	7,259	7,479
Depreciation not funded	1,079	300	981
Corporate services overhead	1,293	1,210	1,097
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	5,546	3,716	Not applicable
Depreciation	(8,038)	(7,259)	
Subsidies and grants for capital	3,362	3,653	
Development contributions	1,655	3,838	
Gain on sale of assets	41	-	
Assets written off	(685)	-	
OPERATING SURPLUS (DEFICIT)	1,881	3,948	

Roads and Footpaths

Explanations of significant variances for the activity

Fees and Charges

Fees and charges were over budget mainly due to recoveries for works carried out on Lineside Road.

Subsidies

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

Roads and Footpaths (cont'd)

Development Contributions

Development contributions were less than budget. The growth in the district is slowing down and fewer subdivisions were completed compared to the original forecast.

Operational Expenditure

Corridor maintenance was less than budgeted as less cost was incurred on snow/ice clearing and grass mowing.

General maintenance was more than budgeted due to costs expensed from the Red Lion Corner project and additional costs were incurred on vehicle crossings and road opening notice (recoverable from 3rd parties).

Management costs were over budget as the line item contains the asset deletion cost of the old Westpac Building on 50 High St which was removed during the year for the Red Lion Corner project.

Interest expense was less than budgeted due to less borrowing required as a result of delay in roading capital programme.

Depreciation charges were over budget due to the revaluation of roading assets at 30 June 2015.

Capital Expenditure

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

The Silverstream New Arterial Road project was delayed. Additional time was required for property negotiations and detailed design.

WATER SUPPLY for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates	7	8	6
Targeted Rates	5,602	5,535	5,413
Fees and Charges	528	122	189
Interest	113	63	224
Development Contributions	1,675	3,377	900
TOTAL REVENUE	7,925	9,105	6,732
Operating Expenditure			
Rangiora	3,119	2,387	2,551
Woodend	483	426	445
Pegasus	545	430	459
Waikuku	129	122	153
Fernside	73	65	73
Ohoka	94	65	62
Mandeville	404	242	310
Kaiapoi	1,077	912	877
North East Kaiapoi Structure Plan Area	1	1	1
West Kaiapoi Structure Plan Area	-	1	-
Pines/Kairaki	-	-	50
Oxford No 1 Rural	604	369	370
Oxford No 2 Rural	257	215	187
Oxford	414	361	348
Summerhill	261	167	188
Cust	101	83	102
Poyntz Road	64	46	48
West Eyreton	51	43	51
Garrymere	60	46	51
Water Race	373	348	317
	8,110	6,329	6,643
Internal Interest Elimination	502	340	413
TOTAL OPERATING EXPENDITURE	7,608	5,989	6,230
OPERATING SURPLUS (DEFICIT)	317	3,116	502

WATER SUPPLY (cont'd) for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	1,690	1,544	867
New Works	5,275	9,465	3,344
Loan Repayments	310	211	234
TOTAL CAPITAL EXPENDITURE	7,275	11,220	4,445
Funded by			
Loans	1,946	6,666	2,492
Reserves	3,106	67	-
Cash from operating	2,223	4,487	1,954
TOTAL FUNDING	7,275	11,220	4,445
Operating expenditure includes			
Interest	534	850	426
Depreciation	1,906	2,034	1,865
Depreciation not funded	621	663	525
Corporate services overhead	485	501	409
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	1,319	1,771	Not applicable
Depreciation	(1,906)	(2,034)	
Development contributions	1,675	3,377	
Assets written off	(771)	-	
OPERATING SURPLUS (DEFICIT)	317	3,116	

Water Supply

Explanations of significant variances for the activity

Fees and Charges

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

Development Contributions

Development contributions were less than budget. The growth in the district is slowing down and fewer subdivisions were completed compared to the original forecast.

Operational Expenditure

Rangiora scheme was over budget. Asset deletions from the capital renewal programme were not budgeted.

Mandeville scheme was over budget mainly due to maintenance work required as a result of turbidity issues with the well and asset deletions due to the capital renewal programme.

Oxford No 1 scheme was over budget. Maintenance costs on headworks and reticulation network were more than forecasted. Asset deletions from the capital renewal programme were not budgeted.

Capital Expenditure

Both the Rangiora Source Upgrade Smith St Bore project and the Kaiapoi Upsize Peraki St Pump Station Outlet Main project were completed under budget.

The Rangiora Ayers St Seismic Strengthening project was deferred to next financial year.

A generator needs to be installed for the Kaiapoi Headworks Upgrade and Generator project.

Further investigation is required on the Oxford No 1 Additional Source project.

**SEWERAGE AND THE TREATMENT
AND DISPOSAL OF SEWAGE
for the year ended 30 June 2016**

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	47	53	45
Targeted Rates	6,492	6,436	7,044
Fees and Charges	625	265	1,363
Interest	117	3	91
Development contributions	2,904	5,829	2,192
TOTAL REVENUE	10,185	12,586	10,735
Operating Expenditure			
Eastern District Communities	7,990	7,387	9,662
Southbrook	32	112	27
East Rangiora	94	88	88
East Woodend	44	51	41
West Rangiora	-	35	-
West Rangiora Structure Plan Area	-	282	-
West Kaiapoi Structure Plan Area	-	30	-
Fernside	33	34	43
North Kaiapoi Area A	4	-	4
Loburn Lea	62	63	59
Oxford	758	685	663
	9,017	8,767	10,587
Internal Interest Elimination	452	330	460
TOTAL OPERATING EXPENDITURE	8,565	8,437	10,127
OPERATING SURPLUS (DEFICIT)	1,620	4,149	608
Capital Expenditure			
Renewals	1,276	2,735	340
New Works	3,596	12,574	2,808
Loan Repayments	4,081	334	716
TOTAL CAPITAL EXPENDITURE	8,953	15,643	3,865

**SEWERAGE AND THE TREATMENT
AND DISPOSAL OF SEWAGE (cont'd)
for the year ended 30 June 2016**

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Funded by			
Loans	3,636	8,372	1,989
Reserves	562	8	-
Cash from operating	4,756	7,263	1,876
TOTAL FUNDING	8,953	15,643	3,865
Operating expenditure includes			
Interest	480	865	472
Depreciation	3,136	3,444	3,030
Depreciation not funded	1,419	1,558	870
Corporate services overhead	647	632	704
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	2,257	1,763	Not applicable
Depreciation	(3,136)	(3,444)	
Assets written off	(405)	-	
Development contributions	2,904	5,829	
OPERATING SURPLUS (DEFICIT)	1,620	4,149	

Sewerage and the Treatment and Disposal of Sewage

Explanations of significant variances for the activity

Fees and Charges

Fees and charges were over budget. Rates penalties and part rates payments were over budget. Lump sum contributions towards Rangiora/Oxford sewer schemes were not budgeted.

Development Contributions

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

Operational Expenditure

Operating expenditure of Eastern District Communities was over budget. Asset deletions from the capital renewal programme were not budgeted. Maintenance costs on pipelines, pumps and wet wells were over budget

Interest costs budgeted for the West Rangiora Structure Plan Area were not incurred as the Pump Station and Rising Main project was delayed.

Capital Expenditure

Significant projects were delayed including:

Detailed design and consenting are underway for the Kaiapoi Parnham Lane Rising Main project and the Rangiora Waste Water Treatment Plant Inlet Works project.

The Rangiora Ohoka Village Reticulation Construction project was let to Benchmark Construction. The project will be completed by Christmas 2016.

Detailed design is almost complete for the Woodend New Aeration Pond project.

STORMWATER DRAINAGE for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	114	128	104
Targeted Rates	3,238	3,175	3,234
Fees and Charges	67	5	159
Interest	35	24	15
Development Contributions	889	698	566
TOTAL REVENUE	4,343	4,030	4,078
Operating Expenditure			
Flood Response	36	-	163
Rangiora	1,208	1,126	954
Southbrook	297	277	280
East Rangiora	184	124	188
West Rangiora Structure Plan Area	-	118	-
Coastal Urban	172	228	172
East Woodend	-	-	1
Woodend Structure Plan Area	-	67	-
Pegasus	200	319	206
Kaiapoi	1,072	1,314	1,072
Kaiapoi - Area A	-	8	-
Kaiapoi - Area E	-	57	-
Oxford	56	57	45
Ohoka Rural	231	120	268
Loburn Lea	16	19	20
Oxford Rural	61	40	66
Clarkville	94	34	57
Coastal Rural	138	100	90
Central Rural	151	73	187
Cust	6	3	14
	3,922	4,084	3,783
Internal Interest Elimination	480	344	453
TOTAL OPERATING EXPENDITURE	3,442	3,740	3,330
OPERATING SURPLUS (DEFICIT)	901	290	748

STORMWATER DRAINAGE (cont'd) for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	-	75	-
New Works	5,659	9,757	4,521
Loan Repayments	382	874	324
TOTAL CAPITAL EXPENDITURE	6,041	10,706	4,845
Funded by			
Loans	4,036	10,255	547
Reserves	412	-	2,889
Cash from operating	1,593	451	1,409
TOTAL FUNDING	6,041	10,706	4,845
Operating expenditure includes			
Interest	510	1,272	465
Depreciation	692	779	661
Depreciation not funded	261	294	64
Corporate services overhead	265	273	236
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	878	370	Not applicable
Depreciation	(692)	(779)	
Development contributions	889	698	
Assets written off	(174)	-	
OPERATING SURPLUS (DEFICIT)	901	290	

Stormwater Drainage

Explanations of significant variances for the activity

Development Contributions

Development contributions were more than budgeted due to development in East Rangiora Outline Development Area.

Operational Expenditure

Kaiapoi scheme expenditure was less than budget due to lower asset management costs and pipe maintenance. Depreciation was also less than budget.

Capital Expenditure

The West Rangiora Structure Plan Area Land Purchase project depends on the development in the West Rangiora Structure Plan area.

The East Rangiora Retention project was delayed. Footbridge is to be constructed and planting is to be completed.

Land purchase for Pond 5, Culverts, Swales, Rangiora has not happened yet, waiting for development.

SOLID WASTE for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	563	633	460
Targeted Rates	1,071	1,097	1,021
Fees and Charges	4,672	4,603	4,289
Interest	16	6	21
Waste Minimisation charges	262	243	255
TOTAL REVENUE	6,584	6,582	6,046
Operating Expenditure			
Disposal	4,387	4,450	4,125
Collection	1,683	1,741	1,630
Waste Minimisation	260	292	286
	6,330	6,483	6,041
Internal Interest Elimination	54	3	59
TOTAL OPERATING EXPENDITURE	6,276	6,480	5,982
OPERATING SURPLUS (DEFICIT)	308	102	64
Capital Expenditure			
Renewals	23	29	71
New Works	33	34	12
Loan Repayments	31	31	28
TOTAL CAPITAL EXPENDITURE	88	94	111
Funded by			
Loans	40	40	-
Reserves	-	-	-
Cash from operating	48	54	111
TOTAL FUNDING	88	94	111
Operating expenditure includes			
Interest	56	92	61
Depreciation	108	93	115
Corporate services overhead	461	443	418
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	433	195	Not applicable
Depreciation	(108)	(93)	
Assets written off	(17)	-	
OPERATING SURPLUS (DEFICIT)	308	102	

Solid Waste

Explanations of significant variances for the activity

No significant variances identified.

RECREATION for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	648	728	802
Community Services Rates	11,330	11,361	10,172
Targeted Rates	43	43	42
Gain on sale	-	-	34
Revaluation gain on investment properties	28	-	-
Fees and Charges	2,582	1,972	1,965
Subsidies and grants	46	-	43
Development Contributions	2,150	3,561	2,236
TOTAL REVENUE	16,827	17,665	15,294
Operating Expenditure			
Reserves	6,503	5,954	5,584
Airfield	303	301	310
Buildings	2,710	2,546	1,457
Pools	4,920	4,768	4,765
Central Business Areas	208	217	217
Camping Grounds	185	106	103
Community Grants	300	282	246
Public Conveniences	523	517	450
	15,652	14,691	13,132
Internal Interest Elimination	618	185	438
TOTAL OPERATING EXPENDITURE	15,034	14,506	12,694
OPERATING SURPLUS (DEFICIT)	1,793	3,159	2,600

RECREATION (cont'd)
for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	1,089	1,804	1,332
New Works	6,219	7,807	19,346
Loan Repayments	416	392	285
TOTAL CAPITAL EXPENDITURE	7,724	10,003	20,963
Funded by			
Loans	3,970	3,522	5,462
Capital revenue	3	-	-
Reserves	-	1,184	10,566
Cash from operating	3,751	5,297	4,936
TOTAL FUNDING	7,724	10,003	20,963
Operating expenditure includes			
Interest	655	1,330	450
Depreciation	2,863	2,726	2,336
Depreciation not funded	725	588	209
Corporate services overhead	1,025	1,138	882
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	3,066	2,323	Not Applicable
Depreciation	(2,863)	(2,726)	
Revaluation loss on investment property	28	-	
Assets written off	(588)	-	
Development contributions	2,150	3,561	
OPERATING SURPLUS (DEFICIT)	1,793	3,159	

Recreation

Explanations of significant variances for the activity

Fees and Charges

Rates penalties were over budget. Council also received insurance proceeds for Aug 2011 Dudley Pool snow loss and accrued insurance revenue for business interruption (June 16) of Dudley Pool.

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

Reserves expenditure was more than budget due to assets deletions and capital expensed from current year capital projects.

Capital Expenditure

Toilet renewals at various locations were still being designed or constructed.

The Astroturf project was delayed due to issues settling on land purchase.

LIBRARIES AND MUSEUMS for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Revenue			
Targeted Community Services Rates	2,957	2,957	2,430
Targeted Rates	572	570	515
Fees and Charges	179	152	182
Subsidies and grants	100	-	322
Interest	19	7	25
TOTAL REVENUE	3,827	3,686	3,474
Operating Expenditure			
Library	3,466	3,522	3,278
Museum Operational Levy	498	504	450
Museum Redevelopment Levy	14	425	1
Museums	7	7	1
	3,985	4,458	3,730
Internal Interest Elimination	16	20	5
TOTAL OPERATING EXPENDITURE	3,969	4,438	3,725
OPERATING SURPLUS (DEFICIT)	(142)	(752)	(251)
Capital Expenditure			
Renewals	632	404	12,334
New Works	61	1,000	585
Loan Repayments	13	37	6
TOTAL CAPITAL EXPENDITURE	705	1,441	12,925
Funded by			
Loans	-	1,000	355
Transfer from earthquake recovery	-	-	6,455
Reserves	-	387	5,754
Cash from operating	705	54	361
TOTAL FUNDING	705	1,441	12,925
Operating expenditure includes			
Interest	17	130	4
Depreciation	904	806	612
Depreciation not funded	153	55	-
Corporate services overhead	193	224	133

LIBRARIES AND MUSEUMS (cont'd) for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	762	55	Not Applicable
Depreciation	(904)	(806)	
Capital subsidy for Kaiapoi Library	-	-	
Development contributions	-	-	
Insurance proceeds - capital	-	-	
OPERATING SURPLUS (DEFICIT)	(142)	(752)	

Libraries and Museums

Explanations of significant variances for the activity

Operational Expenditure

The Canterbury Museum Redevelopment Levy was not called yet.

Capital Expenditure

More than half of the budget for the Kaiapoi Library Furnishing & Equipment project had been used in the 2014/15 financial year (in the Long Term Plan, the whole budget was allocated to 2015/16 financial year).

COMMUNITY PROTECTION for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	1,531	1,720	1,272
Targeted Rates	291	278	267
Subsidies	34	-	38
Fees and Charges	6,224	6,057	6,290
TOTAL REVENUE	8,080	8,055	7,867
Operating Expenditure			
Civil Defence	398	392	315
Environmental Services	1,344	1,461	1,292
Building Services	5,227	5,263	5,534
Stock Control	41	38	49
Dog Control	512	414	452
Rural Fire	698	236	354
Cemeteries	107	158	151
	8,327	7,962	8,147
Internal Interest Elimination	11	-	6
TOTAL OPERATING EXPENDITURE	8,316	7,962	8,141
OPERATING SURPLUS (DEFICIT)	(236)	93	(274)
Capital Expenditure			
Renewals	14	247	129
New Works	95	148	221
Loan Repayments	25	7	21
TOTAL CAPITAL EXPENDITURE	134	402	371
Funded by			
Loans	49	398	175
Reserves	86	-	197
Cash from operating	-	4	-
TOTAL FUNDING	134	402	371
Operating expenditure includes			
Interest	12	27	7
Depreciation	28	18	13
Corporate services overhead	503	494	455

COMMUNITY PROTECTION (cont'd) for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(182)	111	Not Applicable
Assets written off	(26)	-	
Depreciation	(28)	(18)	
OPERATING SURPLUS (DEFICIT)	(236)	93	

Community Protection

Explanations of significant variances for the activity

General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

Operational Expenditure

Rural fire expenditure was over budget due to rural fire incidents during summer. Council is in the process of recovering the costs from third parties/insurance company.

COMMUNITY DEVELOPMENT for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	410	461	278
Interest	3	-	6
Fees and Charges	974	1,139	997
Subsidies	176	40	267
TOTAL REVENUE	1,563	1,640	1,548
Operating Expenditure			
Community Development	441	414	366
Safer Communities	56	56	61
Injury Prevention	134	141	131
Youth Development	123	103	132
Housing for the Elderly	1,114	1,125	1,195
Community Housing	130	158	115
	1,998	1,997	2,000
Internal Interest Elimination	169	93	181
TOTAL OPERATING EXPENDITURE	1,829	1,904	1,819
OPERATING SURPLUS (DEFICIT)	(266)	(264)	(271)
Capital Expenditure			
Renewals	143	194	244
New Works	-	-	-
Loan Repayments	91	89	84
TOTAL CAPITAL EXPENDITURE	234	283	328
Funded by			
Loans	-	-	-
Reserves	184	239	282
Cash from operating	51	44	45
TOTAL FUNDING	234	283	328
Operating expenditure includes			
Interest	180	271	186
Depreciation	317	308	316
Corporate services overhead	111	110	81

COMMUNITY DEVELOPMENT (cont'd) for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	51	44	Not Applicable
Depreciation	(317)	(308)	
OPERATING SURPLUS (DEFICIT)	(266)	(264)	

Community Development

Explanations of significant variances for the activity

No significant variances identified.

PROPERTY MANAGEMENT for the year ended 30 June 2016			
	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Revenue			
Forestry revenue	-	154	-
Investment property revenue	191	161	198
Other revenue	111	19	309
Interest	224	191	393
Dividends	808	250	458
Gain on revaluation of forestry assets	526	-	-
Gain on revaluation of investment property	128	-	-
Gain on sale	218	-	72
TOTAL REVENUE	2,206	775	1,430
Operating Expenditure			
General Management	216	206	188
Service Centers	106	175	218
Investment property	399	151	270
Other Property	12	45	40
Forestry	152	181	500
Investments	(743)	11	82
	142	769	1,298
Internal Interest Elimination	23	11	23
TOTAL OPERATING EXPENDITURE	119	758	1,275
Less Taxation expense	217	75	137
OPERATING SURPLUS (DEFICIT)	1,870	(58)	18
Capital Expenditure			
Renewals	55	40	9
New Works	433	1,129	808
Loan Repayments	17	13	14
TOTAL CAPITAL EXPENDITURE	504	1,182	831
Funded by			
Capital Revenue	562	745	379
Loans	-	205	-
Reserves	(58)	40	79
Cash from operating	-	192	373
TOTAL FUNDING	504	1,182	831

PROPERTY MANAGEMENT (cont'd) for the year ended 30 June 2016			
	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Operating expenditure includes			
Interest	25	49	23
Depreciation	401	394	462
Corporate services overhead	35	35	35
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	146	175	Not applicable
Depreciation	(401)	(394)	
Dividends	808	250	
Gain on sale	218	-	
Revaluation gain on investment properties	128	-	
Revaluation gain/(loss) on forestry assets	526	-	
Loss on sale of investment property	(81)	-	
Taxation	(217)	(75)	
Internal surplus from Council Water Unit and Project Delivery Unit	743	(15)	
OPERATING SURPLUS (DEFICIT)	1,870	(58)	

Property Management

Explanations of significant variances for the activity

Revenue

Dividends received were greater than budgeted.
Gain on sale of forestry assets and gain on revaluation of forestry assets/ investment properties were not budgeted.

Operational Expenditure

Expenditure was less than budget mainly due to surplus made by the Water Unit and Project Delivery Unit in 2015/16.

Capital Expenditure

Alteration to Oxford Service Centre was delayed.

EARTHQUAKE RECOVERY for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Revenue			
Rates	493	491	-
Rent - Temporary Business Accommodation	57	50	122
Recovery - Insurance	7,781	-	532
Grants	19	-	315
Recovery - Government	1,576	8,532	3,168
Recovery - Other	-	-	-
Roading - NZTA Subsidy	441	2,480	1,339
TOTAL REVENUE	10,367	11,553	5,476
Operating Expenditure			
Recovery centre	33	47	82
General response and Recovery	300	55	67
Water	110	123	58
Sewer	163	246	205
Drainage	48	123	149
Roading	11	72	45
Recreation	42	-	272
Interest	2,140	2,504	1,633
	2,847	3,170	2,511
Internal Interest Elimination	1,038	762	805
TOTAL OPERATING EXPENDITURE	1,809	2,408	1,706
OPERATING SURPLUS (DEFICIT)	8,558	9,145	3,770
Capital Expenditure			
Renewals	12,938	32,359	12,874
New Works	376	570	3,412
Loan repayments	115	829	-
TOTAL CAPITAL EXPENDITURE	13,429	33,758	16,286
Funded by			
Loans	5,843	10,012	7,519
Capital Revenue	62	-	-
Transfer to Libraries and Museums	-	-	(6,455)
Reserves	-	13,191	11,440
Cash from operating	7,523	10,555	3,782
TOTAL FUNDING	13,429	33,758	16,286

EARTHQUAKE RECOVERY (cont'd) for the year ended 30 June 2016

	2016 Actual	2016 Long Term Plan	2015 Actual
	\$'000	\$'000	\$'000
Operating expenditure includes			
Interest	1,102	2,492	828
Depreciation	10	-	12
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(1,037)	(1,866)	Not Applicable
Depreciation	(10)	-	
Loss on sale of assets	(212)	-	
Subsidies and grants for capital expenditure	2,036	11,012	
Insurance proceeds capital	7,781	-	
OPERATING SURPLUS (DEFICIT)	8,558	9,145	

Earthquake Recovery

Explanations of significant variances for the activity

Revenue

Recoveries from Government were below budget due to delays in the recovery programme. Council received \$7.8m from Civic Assurance for its above ground infrastructural assets and buildings damaged during earthquake.

Operational Expenditure

Expenditure was under budget due to maintenance required for earthquake damaged infrastructure reducing over time.

Capital Expenditure

Some earthquake capital projects were on hold pending the approval of the Residential Red Zone Recovery Plan.

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 eight monthly meetings held and one Annual Hui, between 1 July 2015 and 30 June 2016. Any meetings postponed during this period were generally due to a shortage of business, or tangis at the Marae. During the 2015/2016 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 2015/16 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
- Kaiapoi River Rehabilitation Project Working Party
- Pegasus Lake

Sewerage & the Treatment & Disposal of Sewage

- Desludging of oxidation ponds - Rangiora
- 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

Governance

- Kaiapoi Museum Protocols and Exhibition Section naming
- Repair of Tukutuku panels in the Council foyer
- Representation Review
- Treaty of Waitangi Commemoration
- Western Ridge Conservation Area

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 Rūnanga 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 17 March 2016, hosted this year by Council. This enabled the Councillors and Council staff to consider a number of issues of particular significance to the Rūnanga, including discussion on:

- Māori Reserve 873
- Tuahiwi footpaths
- Street lighting
- The Kaiapoi Pa Road
- Flood response improvement works
- Draft Annual Plan 2016-2017 briefing

The notes of that Hui formed the written submission on the Council's Draft Annual Plan 2016-2027.

Mahaanui Kurataiao Ltd

Council staff have finalised arrangements with Mahaanui Kurataiao Ltd (MKT) through its Services and Funding Agreement, originally signed on 10 December 2009, for the 2016/17 year. Budget approval has been made through Council's 2015-2025 Long Term Plan to give effect to this service.

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.

Glossary

The Structure of Council

Council and Committees

Structure

Glossary

Activity

Related or like services that are grouped together for management and budgeting purposes.

Allocated Costs

A form of spending where one Council department pays for services provided by another department.

Annual Plan

This Plan is prepared annually and reflects the overall structure and focus of the Long Term Plan for that given year.

Assets

Assets are things that the Council owns such as roads, parks, footpaths, buildings.

Capital Expenditure

This is spending on new Council assets or replacing existing assets.

CBD

Central Business Districts of Kaiapoi and Rangiora.

Capital Value

The probable sale price of the freehold interest of the property if offered for sale at the time of valuation.

Community Outcomes

How the community wants the District to be, to make it a better place to live, work and play.

Community Board

Selected community members/ward councillors to represent the interests of the community to Council.

Contestable Fund

Funding, often supplied by central Government, for which individuals and organisations, including district councils, may apply.

Council-Controlled Organisation

A Council-controlled organisation is a company in which equity securities carrying 50% or more of the voting right at a meeting of the shareholders of the company are held by one or more local authorities; or controlled, directly or indirectly, by one or more local authorities; or in which one or more local authorities have the right, directly or indirectly, to appoint 50% or more of the directors of the company.

Council-Controlled Trading Organisation

Is a Council-controlled organisation that operates a trading undertaking for the purposes of making a profit.

Depreciation

This accounts for the annual cost of the wearing out of or the economic use of our assets. It is generally based on the value of the asset divided by its remaining life.

Development Contributions

Money required from developers to recover the cost of providing infrastructure that caters for future growth.

Expenditure

Spending by Council.

Financial Year

Council's financial year runs from 1 July to 30 June the following year.

General Rate

A rate based on the value of every property in the District.

Indigenous Vegetation Site

Areas of indigenous vegetation listed in and protected through the provisions of the Council's District Plan.

Hearing

Your chance for your views to be expressed in person to the Council, following its receipt of your written submission.

Hearing Panel

A selection of councillors who will hear all submissions made in person.

Infrastructural Assets

Fixed utility systems that provide a continuing service to the community and are not generally regarded as tradeable. These assets include roads, waste, sewerage and stormwater systems.

Internal Recoveries

Payment by one Council department to another in return for a service provided.

Land Value

The probable price that would be paid for the bare land as at the date of valuation. The value includes development work such as drainage, excavation, filling, leveling, retaining walls, clearing, fertility build-up, flood protection.

Loan Funds

This is money used by Council that it has obtained by raising a loan.

Long Term Plan

A plan, adopted every three years, that sets the strategic direction for the Council over the next 10 years and outlines Council's contribution towards achieving the community outcomes.

Local Government Act 2002

The key legislation that defines the regulations and responsibilities for local authorities including Waimakariri District Council.

Main District Towns

Kaiapoi, Oxford, Pegasus, Rangiora and Woodend.

Mission

This describes Council's basic purpose (its fundamental reason for being) and specifies the role Council is going to play in its environment.

Operating Expenditure

Spending for the normal day-to-day services of Council. This also includes depreciation, interest on loans and allocated costs.

Outline Development Plan (ODP)

Outline Development Plan means a plan of a specified area, included in the District Plan, which identifies, in a general manner, the road layout, any stormwater facilities, reserve areas or other matters required to be provided for, or included in, any subdivision or development within the area of the Outline Development Plan.

Output

Services, activities or goods produced by Council.

Policy

Guidelines to support effective decision making.

Public Benefit

This relates to spending which benefits the community in general and for which no individual beneficiaries can be clearly identified.

Private Benefit

This occurs when individuals who benefit from a service can be clearly identified and therefore charged for that service. It applies to user charges, application fees, purchase price and

water by meter, though there are exceptions to the rule.

Rates

Funds collected from property owners in the District.

Regional Policy Statement (RPS)

Regional Policy statements must be prepared for each region in line with the requirements of the Resource Management Act. They enable regional councils to provide broad direction for all of the territorial local authorities in their region and a framework for resource management which each District Plan must give effect to.

Renewal Expenditure

This is spending that replaces deteriorating assets with new assets that have the same service potential as the originals.

Residual Waste

The final waste product that has no resource content and currently goes to landfill.

Resource Consent

This is permission to use resources such as land, water and air, granted under the Resource Management Act 1991.

Restricted Assets

Assets that cannot be disposed of because of legal or other restrictions and that provide benefit or service to the community. They include reserves vested under the Reserves Act 1977, endowments and property held in trust for specific purposes.

Revenue

Money received by Council.

Revenue and Financing Policy

This is a statement about who should pay for the services provided by Council. The policy outlines who will benefit for each Activity and who should pay for it, taking into account fairness and what is practical.

Service Levels & Performance Targets

A measure of the service that the activities deliver i.e. number of sports fields available for use, library opening hours, water quality etc.

Significance

This is the degree of importance of an issue, proposal, decision,

or matter, as assessed by the local authority, in terms of its likely impacts and or likely consequences.

Special Funds / Reserve Funds

Money set aside for a specific purpose.

Strategy

Outlines how the District is going to undertake particular actions to deliver the community outcomes.

Submission

Your opportunity to tell the Waimakariri District Council your views on the Long Term Plan. Submissions need to be made in writing.

Targeted Rating Area

A defined geographical area which attracts a specific rating requirement.

Uniform Annual Charge (UAC)

A specific levy of an equal amount on each rateable property. This amount does not vary with the value of the property.

User fees and charges

Fees charged to the community for use of specific services and facilities provided by the Council.

Variants (low / medium / high)

In the case of the Long Term Plan this normally applies to low, medium or high population growth estimates made by statistics.

Vested Assets

Infrastructural assets and land provided by the developer of a subdivision. Examples of this may be roads, streetlights, water and wastewater reticulation, stormwater disposal systems and reserve land. At the completion of the subdivision, the ownership and hence future maintenance of these assets, passes to Council.

Vision

Council's view of the future state of its community. It is used to inspire people into action, define future direction and implies that what we do now can influence and change the future for the better.

Ward Advisory Board

Selected community members / ward councillors to represent the interests of the community to Council.

The Structure OF COUNCIL



Note: * Revised representation arrangements are effective from 8 October 2016.

Chief Executive

Jim Palmer
B.Comm, CA, AFNZIM

**Manager, Strategy
and Engagement**

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**

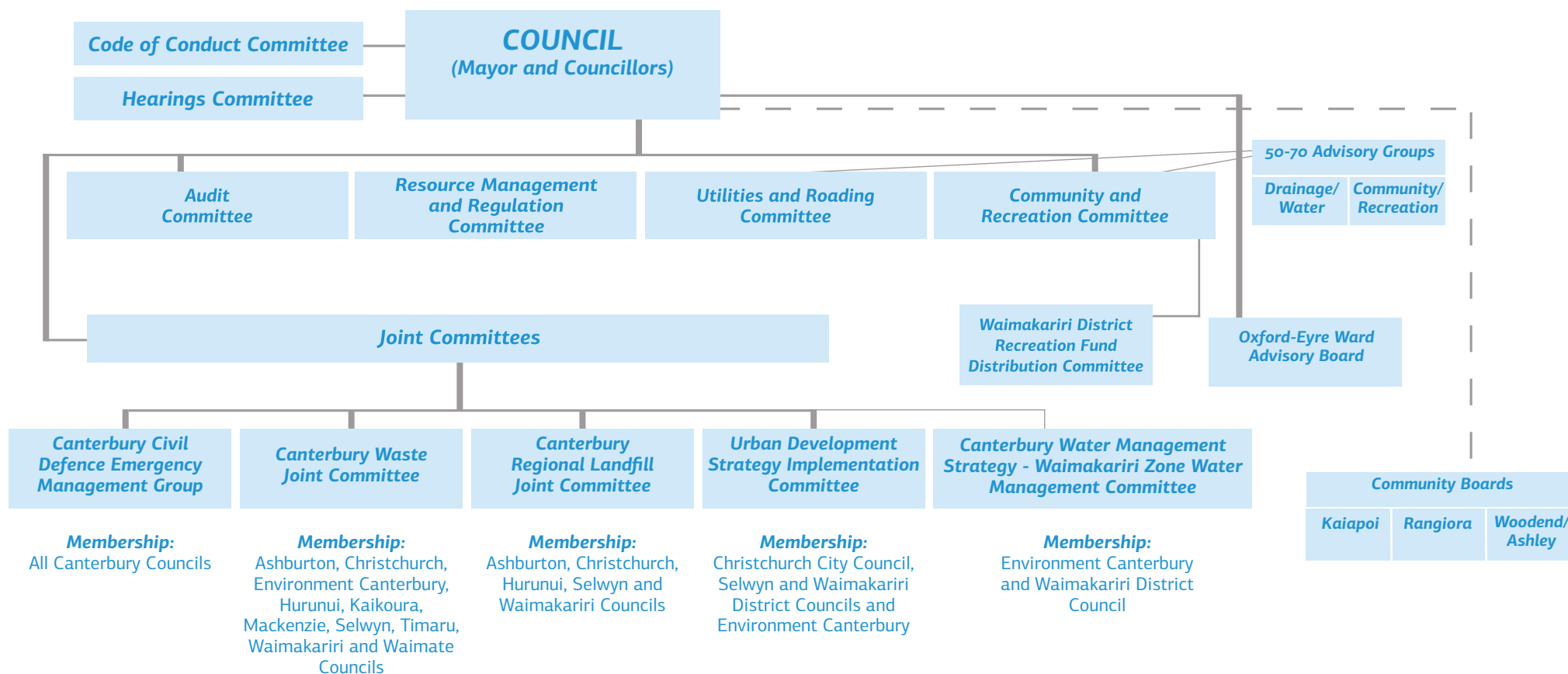
Craig Sargison
LLB, Dip. NZLS

**Manager, Planning
and Regulation**

Nick Harrison
BSc Dip Ag Sc

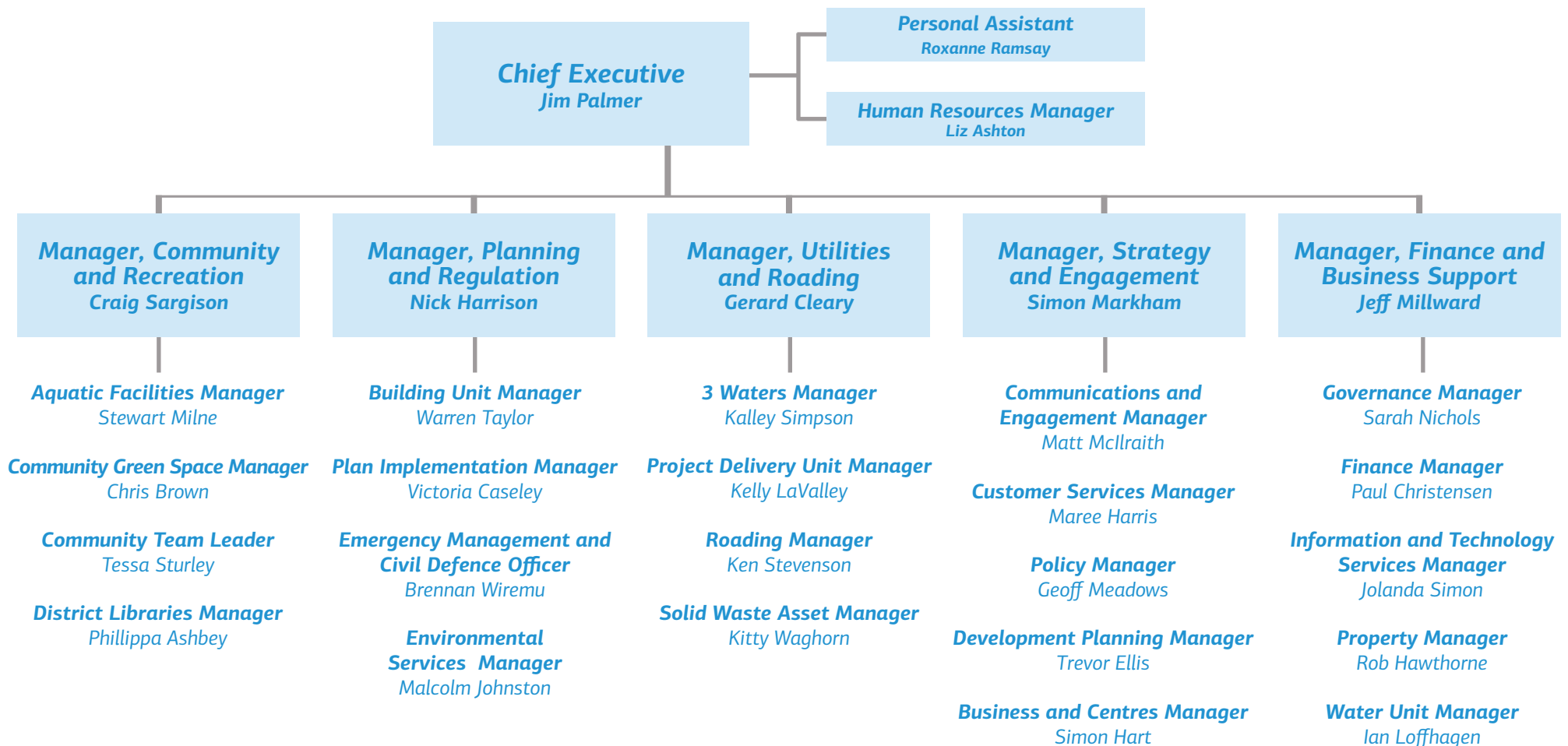
Council

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

Bankers

ANZ Banking Group
85 High Street
Rangiora 7400

Auditor

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PO Box 2
Christchurch 8140

On behalf of:

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Audit Office
Wellington

Solicitors

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Corcoran French

The Crossing
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