



WAIMAKARIRI  
DISTRICT COUNCIL

# Audit and Risk Committee

## Agenda

**Tuesday 24 September 2019**

**10am**

***Waimakariri District Council Chambers  
215 High Street  
Rangiora***

***Members:***

Councillor Neville Atkinson (Chairperson)

Councillor Kirstyn Barnett

Councillor Al Blackie

Deputy Mayor Kevin Felstead

Councillor Paul Williams

Mayor David Ayers (ex officio)

The Chairman and Members  
**AUDIT AND RISK COMMITTEE**

A Meeting of the **AUDIT AND RISK COMMITTEE** will be held in the **WAIMAKARIRI DISTRICT COUNCIL CHAMBERS, 215 HIGH STREET, RANGIORA** on **TUESDAY 24 SEPTEMBER 2019** at **10am**

Recommendations in reports are not to be construed as  
Council policy until adopted by the Council

**BUSINESS**

Page No

**1 APOLOGIES**

**2 CONFLICTS OF INTEREST**

*Conflicts of interest (if any) to be reported for minuting.*

**3 CONFIRMATION OF MINUTES**

**3.1 Minutes of a meeting of the Audit and Risk Committee held on Tuesday 16 July 2019**

8 - 16

*RECOMMENDATION*

**THAT** the Audit Committee

- (a) **Confirms** the circulated minutes of a meeting of the Audit and Risk Committee, held on the 16 July 2019, as a true and accurate record.

**4 MATTERS ARISING**

**5 PRESENTATION/DEPUTATION**

**5.1 Paul Delis, Kaiapoi Storage Ltd**

**5.2 Oxford Promotions Action Committee**

## 6 REPORTS

### 6.1 Cyber Security – Quarterly status report – Jolanda Simon (CIO) & Aamir Ismail (Systems & Cyber Security Administrator)

17 - 32

#### *RECOMMENDATION*

**THAT** the Audit and Risk Committee

- (a) **Receives** report No. 190905124674.
- (b) **Notes** progress of the work programme is on target and within budget.
- (c) **Notes** that WDCs Cyber Security maturity scores are higher than the average scores achieved amongst NZ Councils in all 6 areas of the framework.
- (d) **Notes** Council is sourcing appropriate Cyber Security insurance with cyber insurance to be tendered as part of the larger insurance review and tender of the Council insurance needs which will occur in February 2020.

### 6.2 Non-Financial Performance Measures 4<sup>th</sup> Quarter Results as at 30 June 2019 – Helene Street (Corporate Planner)

33 - 48

#### *RECOMMENDATION*

**THAT** the Audit and Risk Committee

- (a) **Receives** the report no. EXC-08-03/TRIM No. 190729105615 Non-Financial Performance Measures for the year ended 30 June 2019.
- (b) **Notes** 75% of performance measures for the 2018/19 financial year-end met target and 25% did not meet target.

### 6.3 Update of Register of Key Risks - September 2019 – Charlotte Browne (Health, Safety and Quality Manager)

49 - 60

#### *RECOMMENDATION*

**THAT** the Audit and Risk Committee

- (a) **Receives** report N°190905124209.
- (b) **Receives** the Register of Key Risks;
- (c) **Notes** the combined risk for water quality has changed from overall low to high risk;
- (d) **Notes** there are ten risks that rated as high risk, even after applying actions to mitigate the effects. These primarily relate to the risk of natural disasters and growth.

**6.4 Capital Projects Annual Report – Year to Date ended 30<sup>th</sup> June 2019 – Paul Christensen (Finance Manager), Gerard Cleary (Manager Utilities and Roding), Chris Brown (Manager Community and Recreation), Don Young (Senior Engineering Advisor)**

61 - 113

*RECOMMENDATION*

**THAT** the Audit and Risk Committee

- (a) **Receives** report No.190823118101.
- (b) **Notes** the progress of the capital projects as detailed below and in the attached spreadsheets.
- (c) **Circulates** this report to all Community Boards for their information.

**6.5 Financial Report for the period ended 30 June 2019 - Paul Christensen (Finance Manager)**

114 - 157

*RECOMMENDATION*

**THAT** the Audit and Risk Committee

- (a) **Receives** report No. 190902122720.
- (b) **Notes** that the operating surplus for the year ended 30 June 2019 for the Council is \$29.5 million, which is \$9 million below budget primarily due to an accounting adjustment for the loss on interest rate swaps.
- (c) **Notes** that 68% of capital projects were completed. That amount spent on capital projects was 67% of budget (refer report No. 190823118101).
- (d) **Notes** that the Council has maintained its AA credit rating, with an outlook of negative from Standard & Poors.

**6.6 Draft Annual Report for the Year Ended 30 June 2019 – Jeff Millward (Manager Finance and Business Support)**

158 - 160

*RECOMMENDATION*

**THAT** the Audit and Risk Committee

- (a) **Receives** report No. 190913128778.
- (b) **Notes** that this draft Annual Report will be adopted by the Council on 8 October, and will be subject to any final changes recommended by the Auditors.

*Note the draft Annual Report was circulated to members separately.*

**6.7 Treasury Report – Jeff Millward (Manager Finance and Business Support)**

160 - 181

*RECOMMENDATION*

**THAT** the Audit and Risk Committee

- (a) **Receives** report No. 190906125141.
- (b) **Notes** the deterioration of the global and local markets and further cuts signalled in interest rates;
- (c) **Notes** the Council's treasury position with external borrowing currently at \$145 million, with it forecast to increase to \$200 million in the next two to three years;
- (d) **Notes** the Council holds a Standard and Poors AA credit rating (with a negative outlook), and that should a down-grade in rating occur to AA- it would have the effect of increasing Council's cost of funds by 0.05% on any new loans raised; and
- (e) **Recommends** to the Council that it amends its Treasury Policy, effective from 1 November 2019 with the following change to Hedging limits:

<u>Section in Policy</u>	<u>To provide flexibility in the Council's hedging arrangements interest rates should be fixed as follows:</u>	
	<u>Current Hedging Limits</u>	<u>Proposed Hedging Limits</u>
<b>3.51</b>	<ul style="list-style-type: none"> <li>• Minimum 50% to a Maximum 100% for years 0 – up to 3 years</li> <li>• Minimum 30% to a Maximum 80% for years 3 – up to 6 years</li> <li>• Minimum 0% to a Maximum 50% for years 6 – up to 10 years.</li> </ul>	<ul style="list-style-type: none"> <li>• Minimum 40% to a Maximum 100% for years 0 – up to 2 years</li> <li>• Minimum 25% to a Maximum 80% for years 2 – up to 4 years</li> <li>• Minimum 0% to a Maximum 60% for years 4 – up to 10 years.</li> </ul>

**6.8 Kaiapoi Storage Ltd – Complaint about rates – Maree Harris (Customer Services Manager)**

182 -186

*RECOMMENDATION*

**THAT** the Audit and Risk Committee

- (a) **Receives** report No. TRIM 190905124296.
- (b) **Recommends** to Council that a review of the method of rating for the Kerbside Rubbish and Recycling Collection Rate be carried out prior to the preparation of the 2021/31 Long Term Plan.
- (c) **Recommends** to Council that the use of Separately Used or Inhabited Parts of a rating unit (SUIPs) for rating be considered at the next review of the Revenue and Financing Policy, prior to the preparation of the 2021/31 Long Term Plan.

- (d) **Notes** that the rates have been applied to the property in accordance with Council's policy.

**6.9 Person2Person Help Trust - Request for financial assistance towards rates – Maree Harris (Customer Services Manager)**

187 - 190

*RECOMMENDATION*

**THAT** the Audit and Risk Committee

- (a) **Receives** report No. 190911127239.
- (b) **Approves/Declines** a rates remission of \$609.20 for the 2019/20 year under the Policy for Rates Remission in Miscellaneous Circumstances.

**6.10 Sefton Community Library – Application for a Rates Remission – Maree Harris (Customer Services Manager)**

191 - 193

*RECOMMENDATION*

**THAT** the Audit and Risk Committee

- (a) **Receives** report No.190809111582.
- (b) **Approves** a rates remission of \$563.55 under the Policy for Remission of Rates in Miscellaneous Circumstances on the Sefton Community Library Trustees property at 14 Pembertons Road, Sefton (Assessment 2149019400).

**6.11 Rating of Link Strips – Maree Harris (Customer Services Manager)**

194 - 199

*RECOMMENDATION*

**THAT** the Audit and Risk Committee

- (a) **Receives** report No. 181108131896.
- (b) **Agrees** to make a remission of 100% of the total rates on link strip properties under the Policy for Rates Remission in Miscellaneous Circumstances for the 2019/20 financial year.
- (c) **Requests** staff to draft a new rates remission policy for the ongoing remission of rates on link strips for consideration by Council as part of the 2020/21 Annual Plan.

**7 PORTFOLIO UPDATES**

**7.1 Audit, Risk, Long Term Plan and Excellence Programme – Deputy Mayor Kevin Felstead**

**7.2 Communications – Councillor Neville Atkinson**

## 8 **QUESTIONS**

## 9 **URGENT GENERAL BUSINESS**

## 10 **MATTERS TO BE CONSIDERED WITH THE PUBLIC EXCLUDED**

*Section 48, Local Government Official Information and Meetings Act 1987*

### **RECOMMENDATION**

**THAT** the public be excluded from the following parts of the proceedings of this meeting.

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution, are as follows:

Item N°	Minutes/Report of:	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
10.1	Minutes of the Public Excluded portion of the Audit and Risk Committee meeting 16 July 2019	Confirmation of minutes	Good reason to withhold exists under Section 7	Section 48(1)(a)
10.2	Report of Maree Harris (Customer Service Manager)	Request for remission of rates penalties	Good reason to withhold exists under Section 7	Section 48(1)(a)
10.3	Report of Maree Harris (Customer Service Manager)	Request for approval of rates payment arrangement	Good reason to withhold exists under Section 7	Section 48(1)(a)

This resolution is made in reliance on section 48(1)(a) of the Local Government Official Information and Meetings Act 1987, and the particular interest or interests protected by section 6 or section 7 of that Act which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public are as follows:

Item N°	Reason for protection of interests	Ref NZS 9202:2003 Appendix A
10.1 - 10.3	Protection of privacy of natural persons To carry out commercial activities without prejudice	A2(a) A2(b)ii

### **CLOSED MEETING**

*See In Committee Agenda (blue papers)*

### **OPEN MEETING**

## **WAIMAKARIRI DISTRICT COUNCIL**

### **MINUTES OF A MEETING OF THE AUDIT AND RISK COMMITTEE HELD IN THE WAIMAKARIRI DISTRICT COUNCIL CHAMBERS, 215 HIGH STREET, RANGIORA ON TUESDAY 16 JULY 2019 COMMENCING AT 3:30 PM**

#### **PRESENT**

Councillor N Atkinson (Chairperson), Mayor D Ayers (ex officio), Deputy Mayor K Felstead, Councillors K Barnett, A Blackie and P Williams.

#### **IN ATTENDANCE**

Councillors W Doody, D Gordon and S Stewart.

J Millward (Manager Finance and Business Support), J Palmer (Chief Executive), L Ashton (Manager Organisational Development and Human Resources), S Markham (Manager, Strategy and Engagement), M Harris (Customer Services Manager), C Browne (Health, Safety and Quality Manager), S Nichols (Manager Governance), T Kunkel (Governance Team Leader).

#### **WELCOME**

#### **1 APOLOGIES**

No apologies were received.

#### **2 CONFLICTS OF INTEREST**

No conflicts of interest were declared.

#### **3 CONFIRMATION OF MINUTES**

##### **3.1 Minutes of a meeting of the Audit and Risk Committee held on Tuesday 21 May 2019**

Moved Councillor Williams seconded Councillor Blackie

**THAT** the Audit and Risk Committee

- (a) **Confirms** the circulated Minutes of the meeting of the Audit and Risk Committee, held on 21 May 2019, as a true and accurate record.

**CARRIED**

#### **4 MATTERS ARISING**

In response to a question by Councillor Barnett, J Millward undertook to follow-up on the Long Term Plan 2018-2028 non-financial performance measure.

## 5 **PRESENTATION/DEPUTATION**

### 5.1 **Kaiapoi Promotions Association (KPA)**

M Pinkham (KPA Chairperson) and M Cook (KPA Business Manager) presented the KPA's 2019 Annual Report (Trim No 190717100655). M Pinkham reported that three new members joined the Committee during the year. S Murray had stepped down as Chairperson and M Pinkham was requested to serve as Chairperson.

M Pinkham explained that the KPA's main priority for the 2018/19 financial year was the hosting of the 2018 Kaiapoi Christmas Carnival. He stated that the Carnival was well supported by both local businesses and the community.

A portion of Williams Street was again closed for the annual Christmas parade. The parade was enthusiastically supported by various organisations and groups within Kaiapoi and 64 floats participated. This year the parade followed a shorter route and was well received by the local community who lined the streets to see the floats go by. The street market run by local businesses was also well supported and attracted over 20 stalls. It was estimated that approximately 2,000 people visited the street market. The only concern raised was that the enforcement of the Traffic Management Plan might have been too strict with regards to parking.

An entertainment zone that targeted younger people was added for the first time. The KPA worked hard to secure sponsorships from local businesses of the activities hosted in the entertainment zone. The main aim of the entertainment zone was to provide free family entertainment. The survey done after the Carnival showed that the entertainment zone retained a lot of visitors after the parade.

P Pinkham expresses the KPA's gratitude to the Council's Greenspace Team for the preparation of the entertainment zone site, prior to the Carnival. He stated that the venue to the east of Williams Street was a success, especially the availability of additional car parking. He also confirmed that the 2019 Carnival would again be promoted in Christchurch, as the survey done after the Carnival showed that many visitors were from north Christchurch.

With regard to the KPA's monthly Mix n Mingle function, M Pinkham advised that these events were growing and were currently attended by around 20 to 35 members. A special meeting was held on 20 May 2019 where S Hart (WDC Business Centres Manager) presented the Kaiapoi Town Centre Plan.

M Pinkham highlighted the main focus areas for the KPA in the 2019/20 financial year; this included among others the development of a "Kaiapoi Brand" and the submission to the 2019/20 Annual Plan.

In conclusion, M Pinkham advised that through hard work the 2017/18 financial year's deficit was reversed. He thanked the Council and Hellers for their financial support during the year. He also thanked all the event sponsors for contributing to the Kaiapoi events.

Councillor Gordon thanked the KPA for their hard work during the 2018/19 financial year, especially in making the 2018 Kaiapoi Christmas Carnival a success. In response, M Cook expressed his gratitude towards the Council staff and Councillor Gordon for the good working relationship that they have built with the KPA.

There being no further questions, the Chairperson thanked the KPA for the presentation of its 2019 Annual Report. He congratulated them on the work that they have been doing and their growing visibility in Kaiapoi.

## 6 **REPORTS**

*With the consent of the Audit and Risk Committee, Item 6.3 was considered next.*

### **6.3 Report against 2018/19 Health and Safety Annual Plan and proposed 2019/20 Health and Safety Annual Plan – L Ashton (Manager Organisational Development and HR)**

L Ashton spoke to the report, advising that the report highlights the annual key achievements from a Health and Safety perspective. Most of the information contained in the report was presented to Council previously as part of the monthly Health and Safety reports.

L Ashton commended on the extensive work the Health, Safety and Quality Unit has done during the year.

Moved Councillor Barnett seconded Councillor Felstead.

**THAT** the Audit and Risk Committee

- (a) **Receives** report No. 190704094430.
- (b) **Reviews** the progress against the 2018/19 Health and Safety Work Plan (Annual Plan).
- (c) **Notes** the additional Health and Safety activities that have been achieved during this period.
- (d) **Reviews and acknowledges** the Health and Safety Work Plan (Annual Plan) for the 2019/20 financial year.

**CARRIED**

Councillor Barnett expressed her appreciation to the Health, Safety and Quality Unit for the work being done.

### **6.1 Enterprise North Canterbury Approved Statement of Intent beginning 1 July 2019, Approved Enterprise North Canterbury Business Plan and the Approved Promotion of Waimakariri District Business Plan for 2019/20 – S Markham (Manager Strategy and Engagement)**

S Markham presented the Committee with the draft Enterprise North Canterbury (ENC ) Statement of Intent and the ENC Business Plan 2019/20. He also presented the Promotion of Waimakariri District Business Plan for 2019/20.

S Markham advised that the promotions contract was valid for three years, however, each year the Council receive an Activity Plan highlighting the proposed activities for the financial year.

In response to questions, S Markham advised that the financial contribution to ENC was based on the capacity of the various organisations.

J Palmer explained that historically the contribution of each district council to the ENC was based on district population. Hence, the reason for the Waimakariri's larger contribution than Hurunui.

Councillor Barnett asked if it was appropriate for the ratepayers in the Waimakariri to be the major contributors to a fund that largely promoted Hurunui. J Palmer reminded the Committee that the main function of ENC was economic development and not promotion. He stated that it would not be

appropriate to comment on the district councils' contributions in public prior to discussing the matter with the Hurunui District Council.

S Markham advised that it was in the best interest of the Waimakariri that Hurunui was economically successful, as the residents of Hurunui contribute significantly to the economic of the Waimakariri.

Councillor Barnett remarked that looking at other funds based on co-partnerships, it would seem that representation on these funds was determined by an organisation's funding contribution. She enquired if the Council has considered requesting more representation on the ENC Board in light of the Waimakariri being the largest contributor to the fund. In response, J Palmer advised that the Council has tried to make the ENC a collaborative venture with both district councils being equal partners.

Councillor N Atkinson suggested that due to the sensitive nature of the matter, it should be discussed further during the public excluded session.

Moved Councillor Felstead seconded Councillor Atkinson

**THAT** the Audit and Risk Committee

- (a) **Receives** report No 190531077619.
- (b) **Receives** the Approved Statement of Intent beginning 1 July 2019 and the Approved Enterprise North Canterbury's Business Plan.
- (c) **Approves** the Promotion of Waimakariri District Business Plan for 2019/20.
- (d) **Recommends** to Council that it receives, for information, the Approved Statement of Intent beginning 1 July 2019, Approved Enterprise North Canterbury's Business Plan and Promotion of Waimakariri District Business Plan for 2019/20.
- (e) **Notes** that the Waimakariri District Council shall be working with Enterprise North Canterbury to update the Visitor Strategy.
- (f) **Acknowledges** the work carried out by Enterprise North Canterbury and thanks the Trustees and staff for their efforts.
- (g) **Circulates** the report to the Community Boards for information.

**CARRIED**

Councillor Felstead advised that he had no problem with the current funding arrangement and he fully supported the work being done by the ENC.

Councillor Barnett stated she meant no disrespect to the ENC's Board and she was in total support of the work being done by ENC and the co-partnerships. However, Councillor Barnett sought to ensure that the residents of the Waimakariri received value for money. She also understood the importance of the economic symbiosis between the Waimakariri and Hurunui.

Mayor Ayers stated in some partnerships it was more about representation and collaboration and less about the number of people they represented.

Councillor Doody expressed her support for the promotion work being done by ENC, and advised that the results could be seen in the public support of events such as the Oxford Festival of Lights.

**6.2 Audit New Zealand Interim Audit Report for the year ended 30 June 2019**  
**– J Millward (Manager Finance and Business Support)**

J Millward advised that the report set out the findings from the first and second interim audits. Audit New Zealand has reported that the Council had robust and effected internal control measures in place.

J Millward reported that Audit New Zealand made special mention of the culture of honesty and ethical behaviour within the Council. This was observed not only in their interaction with staff but also during the auditing of the Council's policies and procedures. J Millward stated that this achievement could be contributed to the extensive work the Council has been doing of the last two years under the Chief Executive's leadership.

J Millward highlighted control improvements identified by Audit New Zealand and reported that most of these problem areas were previously identified by the Council. Thus, the staff was already working on rectifying any possible problems. All recommendations by Audit New Zealand would be incorporated into the Council policies and procedures.

J Millward advised that an area of concern was the issues being experienced with the Council's vested assets. However, staff were working through these issues and have presented their findings to Audit New Zealand today. J Millward elaborated on the matters being experienced with the vested assets, and assured the Committee that the Council would adjust its internal procedures to deal with matters.

Councillor Barnett enquired as to the status of the Procurement Strategy Review. In response, J Millward confirmed that the Procurement Strategy has been drafted and has been referred to the various staff working groups for input. It was envisaged that the strategy would be submitted to the Council within the next few months. J Millward also confirmed that the Procurement Strategy would address all aspects of procurement, including procurement panels.

Moved Councillor Atkinson seconded Councillor Barnett

**THAT** the Audit and Risk Committee

- (a) **Receives** report N°. 190708095891
- (b) **Receives** Audit New Zealand's Interim Management Report for the year ending 30 June 2019.
- (c) **Notes** there are no significant matters arising from the interim audit, however there are a number of recommendations made by Audit New Zealand within the report where improvements could be made and Management have been responded to or agreed to the recommendations.
- (d) **Notes** that there will be a further report to the Audit and Risk Committee on the progress of the recommendations.

**CARRIED**

Councillor Atkinson commended the staff on the work being done and . recognised the efforts that were being made to implement the recommendations from Audit New Zealand.

Councillor Barnett concurred with her colleagues comments.

*Councillor Atkinson advised that a request was received from M Harris (Customer Services Manager) for the inclusion of Item 6.4 (below) in the Audit and Risk Committee Agenda. The Chairperson therefore tabled a motion for the additional report to be added to the Audit and Risk Committee Agenda.*

Moved Councillor Barnett seconded Councillor Blackie

**THAT** the Audit and Risk Committee

- (a) **Agrees** to consider report number 190716099795 (Late Bin Deliveries – Request for Rates Remission),

**CARRIED**

**6.4 Late Bin Deliveries – Request for Rates Remission - M Harris (Customer Services Manager)**

M Harris advised that the Council expected the delivery of the new bins for the rubbish and/or organics bin collection to be finalised by 12 July 2019. However, this was not accomplished for applications received from April to June 2019.

M Harris stated that the initial plan was that the charges for these late orders would be added to the 2020/21 rates. However, an opportunity arose that if staff could process the orders by 30 June 2019, the charges could be included in the 2019/20 rates.

M Harris explained that although the staff entered the new bin applications, the deliveries were not all straightforward and therefore took longer than anticipated. Thus, deliveries to 334 properties (494 bins) were not completed by 12 July 2019, and the delivery date had been pushed out to 22 July 2019.

M Harris advised that it appeared unfair for property owners to be rated for a service that they could not access, due to the bins not being delivered on time. Therefore staff recommended that the Council should consider granting a rates remission on these properties where the bins were not delivered by 12 July 2019. This would remove some of the inequity being experienced by these property owners.

Councillor Williams sought clarity on the process of payment for property owners that opted to get new bins after 12 July 2019. In response, M Harris advised that these property owners would be charged proportionally for the year, through the debtors system. The charges would then be included in their rates from the following financial year.

Councillor Gordon enquired how staff would be dealing with any errors that might have occurred with applications already in the system. In response, M Harris acknowledged that errors were made, however these have been identified and were being dealt with. Property owners would be given the opportunity to pay their debtors account over the same period as they were paying their rates.

Councillor Barnett asked if a one month extension would be enough to deal with the delivery of the outstanding bins. M Harris advised that after due consideration it was agreed that one month should be sufficient.

Moved Councillor Barnett seconded Councillor Blackie

**THAT** the Audit and Risk Committee:

- (a) Receives report No. 190716099795.
- (b) **Approves** a rates remission under the Rates Remission in Miscellaneous Circumstances Policy of 1/12<sup>th</sup> of the Kerbside Bin Rubbish collection rate and/or the Kerbside Organics Bin Collection rate where these rates have been set for 2019/20 and Council records confirm that the bins were not delivered to the property by 12 July 2019.
- (c) **Notes** that the affected property owners will be advised that a remission (refund) will be made to their rates.

**CARRIED**

Councillor Barnett and Councillor Blackie congratulated the team with the work being done and the manner in which the problem was being addressed.

## **7 PORTFOLIO UPDATES**

### **7.1 Audit, Risk, Long Term Plan and Excellence Programme – Deputy Mayor K Felstead**

Councillor Felstead reported that the 2019/20 Annual Plan process had been concluded. The working group dealing with this matter has met but the Mayor and the Deputy Mayor were not required to attend the meeting.

It was anticipated that the working group, including the Mayor and the Deputy Mayor, would be convening soon to start work on the 2020/21 Annual Plan.

In response to a question from Councillor Barnett, J Palmer highlighted the time frame and advantages of the Excellent Programme. J Palmer advised that it was anticipated that the second round of the Excellent Programme would start in March 2020.

### **7.2 Communications – Councillor N Atkinson**

Councillor Atkinson reported that 300 residents have been surveyed as part of the 2019 Communications Survey. The survey indicated that there was a 95% satisfaction rating.

Councillor Atkinson further advised that A Gray from the Communications and Engagement Unit was currently working on a draft strategy for the publishing of information on-line. An update report on the 2019 Communications Survey, including the draft strategy, would be presented to the Risk and Audit Committee in the near future.

## **8 QUESTIONS**

No questions were received.

## **9 URGENT GENERAL BUSINESS**

There was no urgent general business.

**10 MATTERS TO BE CONSIDERED WITH THE PUBLIC EXCLUDED**

Section 48, Local Government Official Information and Meetings Act 1987

Moved the Councillor Atkinson seconded Councillor Blackie.

**THAT** the public be excluded from the following parts of the proceedings of this meeting.

The general subject of each matter to be considered while the public was excluded, the reason for passing this resolution in relation to each matter and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution, are as follows:

Item N°	Minutes/Report of:	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
10.1	Minutes of the public excluded portion of a meeting of the Audit and Risk Committee of 21 May 2019	Confirmation of Minutes	Good reason to withhold exists under Section 7	Section 48(1)(a)
10.2	Report of Sarah Nichols (Governance Manager)	Insurance Renewal Update for 2019/20	Good reason to withhold exists under Section 7	Section 48(1)(a)

This resolution was made in reliance on section 48(1)(a) of the Local Government Official Information and Meetings Act 1987, and the particular interest or interests protected by section 6 or section 7 of that Act which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public are as follows:

Item N°	Reason for protection of interests	Ref NZS 9202:2003 Appendix A
10.1 and 10.2	Protection of privacy of natural persons To carry out commercial activities without prejudice	A2(a) A2(b)ii

**CARRIED**

**CLOSED MEETING****Resolution to resume in Open meeting**

Moved Councillor Atkinson seconded Councillor Barnett

**THAT** the open meeting resumes and that the business discussed with the public excluded remains public excluded.

**CARRIED**

**OPEN MEETING**

**NEXT MEETING**

Councillor Atkinson advised that the next meeting of the Audit and Risk Committee has been rescheduled to 10am on Tuesday 24 September 2019. He requested members to please confirm with S Nichols if they were available.

THERE BEING NO FURTHER BUSINESS, THE MEETING WAS CLOSED AT 4:25PM.

CONFIRMED

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date

**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR INFORMATION****FILE NO and TRIM NO:** INF-49 / 190905124674**REPORT TO:** Audit and Risk Committee**DATE OF MEETING:** 24 September 2019**FROM:** Jolanda Simon (CIO), Aamir Ismail (Systems & Cyber Security Administrator)**SUBJECT:** Cyber Security – Quarterly status report**SIGNED BY:**  
(for Reports to Council,  
Committees or Boards)  
Department Manager  
Chief Executive**1. SUMMARY**

1.1 This report updates the Committee on the Cyber Security work programme through the Quarterly Cyber Security Status report.

1.2 A penetration test was done on the entire network in December 2018 and the recommendations from the penetration test are being worked through at the moment.

1.3 Most of the issues (90%) found in the last penetration test relate to our SCADA system which monitors and controls our water supplies. The ICT team is working with the 3 Waters team (in particular the Control Systems Engineer) and Lateral Security to remedy the security issues relating to SCADA. The Control Systems Engineer is writing a report to the 3 Waters Manager detailing the work needed and budget required to address SCADA related issues identified in the penetration test report.

1.4 Of the other 10% of issues, progress have been made in addressing them. Unauthenticated shares have been locked down, default credentials for network appliances have been changed, and older versions of key software/systems have been updated, and multi-factor identification has been partially implemented.

1.5 Items currently in progress include reviewing the current WiFi system, and network segregation of the SCADA network so it's separate from the main network. These items of work are currently underway and will be finalised within the next 6 months.

1.6 The programme of work identified (gap initiatives) from the Deloitte report is due to be completed in time and within approved budget.

**Attachments:**

- i. Quarterly Cyber security report 4 September 2019 (TRIM 190905124673)

**2. RECOMMENDATION****THAT** the Audit and Risk Committee:

(a) **Receives** report No. 190905124674.

(b) **Notes** progress of the work programme is on target and within budget.

- (c) **Notes** that WDCs Cyber Security maturity scores are higher than the average scores achieved amongst NZ Councils in all 6 areas of the framework.
- (d) **Notes** Council is sourcing appropriate Cyber Security insurance with cyber insurance to be tendered as part of the larger insurance review and tender of the Council insurance needs which will occur in February 2020.

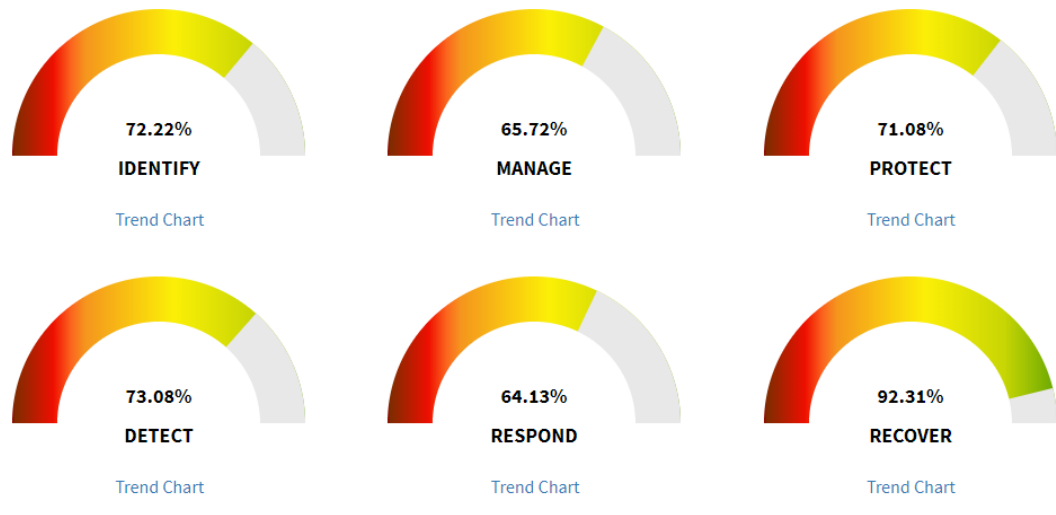
### 3. **BACKGROUND**

- 3.1. As part of the Canterbury Shared Services Deloitte has done a Cyber Security Review for seven of Canterbury regional and district Councils. One of the recommendations from the Deloitte review was to have regular reporting to Management Team and Audit & Risk committee on IT Risks and Cyber Security Risks. The attached Quarterly Security Status report will be presented to the Audit and Risk committee at each meeting.

### 4. **ISSUES AND OPTIONS**

- 4.1. As per the previous quarter there were no major or minor security incidents this quarter.
- 4.2. Average Patch Management compliance this quarter for workstations and servers is 94% which is higher than 83% achieved last quarter. We have a number of laptop devices designated for Business Continuity Planning (BCP). While BCP devices are patched when they are connected to the network and turned on, they don't usually report patching status as often as other devices which are connected to the network on daily basis. All Servers achieved 100% patching compliance for this quarter.
- 4.3. Anti-virus signatures used are FIVE days old or less for 100% of servers and 79% of workstations, which is lower than the previous quarter. The reasons for the dip in figures was identified as an internal ICT team process issue and a new process is in now place to boost the figures for next quarter
- 4.4. On the 21<sup>st</sup> December 2018 Lateral Security conducted a penetration test which identified a number of issues related to Outdated Software components, Unencrypted Services, and unauthenticated Network shares. The recommendations from the penetration test have been classified into SCADA and ICT, as it identified issues related to the BMS and SCADA system. ICT related issues have been addressed. SCADA related issues have been assigned to the Control Systems Engineer and he is currently working with external party (BREMCA) to rectify.
- 4.5. The Control Systems Engineer is writing a report to the 3 Waters Manager detailing the work needed and budget required to address SCADA related issues identified in the penetration test report
- 4.6. Some of the pieces of work to lift SCADA (and building management systems (BMS) security will be segregating/isolating the SCADA/BMS network from our computer network, removing administrator level access, bringing all SCADA/BMS systems up to date wherever practical, and establishing operational and system management processes within the SCADA environment that reflect the well-established processes within the Information and Technology Services department.
- 4.7. Network Segregation and segmentation to separate SCADA from the main network is currently in progress, and it should be complete within the next 2 months
- 4.8. Multifactor authentication has been partially implemented and is being enforced when accessing WDC systems remotely.

- 4.9. National Institute of Standard and Technology (NIST) Cybersecurity framework has been adopted as the preferred framework to implement. Progress has been made in all 6 areas:



- 4.10. SAM for Compliance also allows us to benchmark ourselves against other local authorities (the benchmark score is the average score amongst Councils):

	WDC % score	Benchmark % score
Identify	72.2%	44.69%
Manage	65.72%	52.11%
Protect	71.08%	56.08%
Detect	73.08%	54.68%
Respond	64.13%	47.62%
Recover	92.31%	51.83%

WDC score higher than the benchmark for each cyber security framework function.

- 4.11. The programme of work identified (gap initiatives) from the Deloitte report is due to be completed in time and within approved budget.
- 4.12. Other cyber security initiatives that have been started or introduced during the last quarter are:
- 4.12.1. Cloud Risk Assessment templates – these risk assessments need to be completed for each cloud software purchase.
  - 4.12.2. Hard drive encryption for laptops and tablets (Windows only).
  - 4.12.3. Various policies (e.g. removable media) that are in Draft and still need to go through an approval process.
  - 4.12.4. Disaster Recovery (DR) test – we have tested Revera's DR setup. Test was successful.
  - 4.12.5. Incident response procedures and templates are being reviewed (draft).
  - 4.12.6. Eight week User Awareness campaign titled 'Marine Low Life'

## 5. **COMMUNITY VIEWS**

### 5.1. **Groups and Organisations**

N/A

### 5.2. **Wider Community**

Introducing better security and protocols will provide assurance to Stakeholders that their information is secure and more unlikely to be unduly accessed.

## 6. **IMPLICATIONS AND RISKS**

### 6.1. **Financial Implications**

6.2. Costs for implementing the Deloitte recommendations are related to staff time and will be undertaken within current budgets and resources.

6.3. Penetration tests (\$20K) are allowed for annually in the approved Annual Plan budget.

### 6.4. **Community Implications**

### 6.5. **Risk Management**

The number one weak link for businesses when it comes to cyber security—by FAR—is the people who work in the business.

6.6. Cyber security is no longer just a technology risk, it's now identified as a major risk to businesses as a whole. Various measures can be implemented to lessen the likelihood of the risk, but it will remain High Risk overall.

6.7. We are seeking cyber insurance and our requirements relating to Cyber Insurance have been documented in a Request for Quote document.

6.8. The Governance Manager is working with our insurance brokers to get insurance proposals, once these have been received and reviewed this will be reported back to Council.

### 6.9. **Health and Safety**

6.10. N/A

## 7. **CONTEXT**

### 7.1. **Policy**

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

7.2. **Legislation** N/A

7.3. **Community Outcomes**

N/A

7.4. **Delegations**

N/A

A handwritten signature in black ink, appearing to be 'J. Simon', with a stylized, cursive script.

**Jolanda Simon**

**CIO**



## Information and Communication Technology - Infrastructure

### **Audit & Risk Quarterly Cyber Security Status Report**

Last revised: 04/09/2019

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## SUMMARY

**Incidents:** There were no major or minor security incidents this quarter.

**Operating System Patch Management:** Average Patch Management compliance this quarter for workstations and servers is 94% which is higher than 83% achieved last quarter. This is due to the increased number of deployed PCs that are constantly connected to the network for patching. While BCP devices are patched when they are connected to the network and turned on, they don't usually report patching status as often as other devices which are connected to the network on daily basis. All Servers achieved 100% patching compliance for the period January 2019 to September 2019

**Anti-Virus:** Anti-virus signatures used are FIVE days old or less for 100% of servers and 79% of workstations.

Note: 10% of Workstations are the workstations reserved for Civil Defence Emergencies, Training devices and loan devices, which are not connected to the network 24/7 to receive the anti-virus signatures.

The process of adding and removing Computers to the system was not followed properly in the past 2 months. Resulting in duplicated entries in the Anti-virus software, which impacted the number of average compliance for workstation. This issue was identified end of August, and the correct process is now being followed.

**Phriendly Phishing:** The current phishing campaign is coming to an end on September 19<sup>th</sup>. The rate or participation has fluctuated over the course of the campaign. From January 2019 to September 2019 a total of 908 targeted phishing emails were sent to WDC. The average Click rate for this period is 3.38%.

The next awareness campaign will utilise another product called PhishINSIGHT, which will allow IT to customise phishing emails. Phriendly phishing used generic emails and did not give WDC the ability to customise emails.

**S.C.A.M Report:** SCAM Reporter is a tool aims at providing a safe and secure way for staff members to report suspicious emails to IT. The tool removes the dodgy emails from the staff member's mailbox and sends a copy to WDC security mailbox.

S.C.A.M report has been well adopted by staff as the preferred way to communicate suspicious emails.

**Penetration Test recommendations:** On the 21<sup>st</sup> December 2018 Lateral Security conducted a penetration test which identified a number of issues related to Outdated Software components, Unencrypted Services, and unauthenticated Network shares. We've made good progress with addressing the issues identified in the Penetration Test report. We aim to have all issues addressed before the next round of Penetration Testing in December 2019

**AlienVault:** Integration of AlienVault was complete as of 21<sup>st</sup> December 2018. However the appliance was generating a large number of false positive alerts. This noise proved to be disruptive to the business and counterproductive. A plan was put in place to replace this appliance with a cloud based version, and have the reports generated by a 3<sup>rd</sup> party (SSS). Once the reports are generated and passed on to WDC IT, the mitigation process will begin. Work is being carried out to integrate the cloud based solution with WDC system and to tune up the appliance to produce relevant and accurate reports.

**WDC website scan:** Secure Strategy are still conducting External Vulnerability tests on WDC Internet facing sites on monthly basis. Most previous vulnerabilities have been dealt with. We are down to 2 vulnerability relating to HSTS missing from HTTPS servers and SSL certificates in the Citrix and the email environments.

**Deloitte recommendations:** All recommendations are on schedule to be completed by the end of December 2019.

## INCIDENTS

Major incident types include malware outbreaks, compromised accounts, compromised servers, fraud attempts (partial or successful), data loss by staff (accidental or malicious), and data breaches (direct or via third parties).

Minor incident types include attacks on servers that required a response (turning off ports, blocking IPs), attacks on user accounts that required a response (such as restricting remote access to stop a brute force attack), responses to guard against generally reported security risks.

Type	This Quarter	Last Quarter
Major	0	0
Minor	0	0

There were no major or minor incidents this quarter.

## OPERATING SYSTEM PATCH MANAGEMENT

Compliance means that patches have been applied as per our agreed patch schedule. Aim is for >90% Patch compliance: 90-100% is **Good**, 80-89% is **Acceptable**, <80% is **Bad**

Device	Number This Quarter	Average Compliance This Quarter	Number Last Quarter	Average Compliance Last Quarter	Patch Schedule
Windows Servers	103	100%	103	100%	Month after release for production servers, week after release for non-production (test/dev/QA)
Workstations	126	94%*	96	83%	Within two weeks of release

\* **Workstations:** Patches were approved to all Workstations. However, the following workstations will receive their full patches as soon as they are connected to the network - (Civil Defence Tablet, IT Laptops, Training Laptops).

## ANTI-VIRUS

Compliance means that anti-virus signatures used are FIVE days old or less. 90-100% is **Good**, 80-89% is **Acceptable**, <80% is **Bad**

Device	Average Compliance This quarter	Average Compliance Last quarter
Windows servers	100%	100%
Workstations	79%*	89%*

\* Note: The process of adding and removing Computers to the system was not followed properly in the past 2 months. Resulting in duplicated entries in the Anti-virus software, which impacted the number of average compliance for workstation. This issue was identified end of August, and the correct process is now being followed.

## PHRIENDLY PHISHING

Phriendly Phishing is a Phishing Awareness and Training and Simulation program, aimed at increasing awareness in WDC staff members to identify and correctly handle scam, and phishing emails.

WDC staff members and elected members have been enrolled in the program in 3 stages over the past 18 months. Any staff members that fail a campaign, will be included in subsequent campaigns. Repeat 'offenders' are identified and a targeted campaign is ran to further enhance their ability to combat phishing emails

Phriendly Phishing campaigns are wrapping up with the campaign set to end on 19 September 2019. The campaign has been successful. This is evident by the decreased number of Clicks and Click Rates over the past 6 months (a "click" means someone has clicked on a hyperlink within a phishing email).

Month	Phish Emails Sent	Clicks	Click Rate
March 2019	180	10	4.44%
April 2019	180	8	3.33%
May 2019	173	13	5.78%
June 2019	178	5	2.81%
July 2019	178	6	3.37%
August 2019	19	1	0.56%

## SCAM REPORTER

SCAM Reporter is a tool aims at providing a safe and secure way for staff members to report suspicious emails to IT. The tool removes the dodgy emails from the staff member's mailbox and sends a copy to WDC security mailbox.

SCAM Reporter was introduced in 2018 and has been adopted by all staff members as the quickest and safest way to alert IT of the presence of a dodgy email in someone's mailbox.

Reported emails are analysed and depending on the a number of factors, IT may decide to block the sender's domain to stop future emails, or report the email to CERT NZ

The graph below shows the number of reported SCAM emails over the past 6 months.

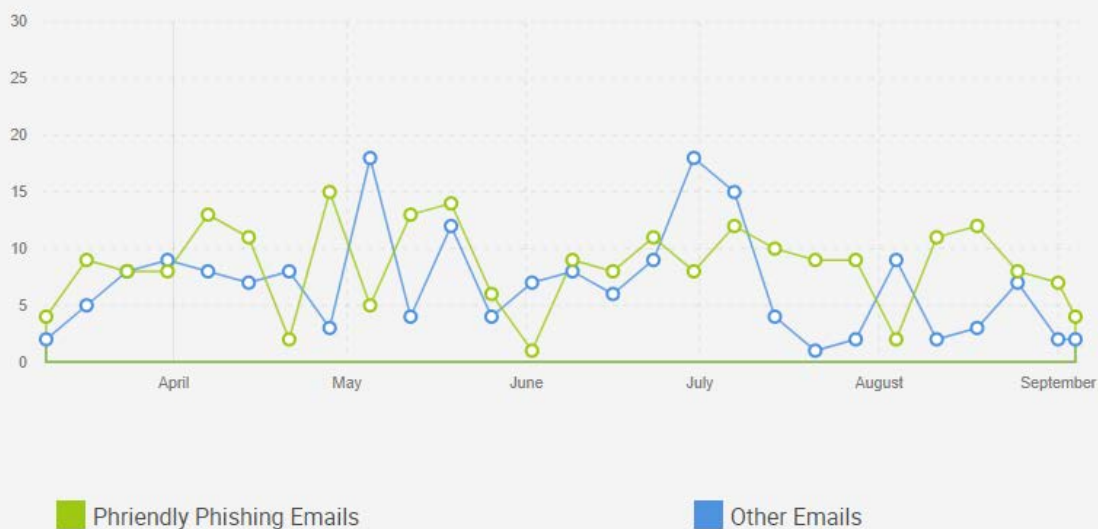
## S.C.A.M. Report from

04 Mar 2019-04 Sep 2019

Day view

Week view

Month view



## PENETRATION TEST

On the 21<sup>st</sup> December 2018 Lateral Security conducted a penetration test which identified a number of issues related to Outdated Software components, Unencrypted Services, and unauthenticated Network shares. The test was conducted in three phases, External Test, Internal Test and Wireless Review.

WDC have analysed the report and a work plan is formed to resolve all issues raised, below is a summary of the issues raised and the plan formed to resolve the issues

\*NOTE: Items below with strikethrough, are items that have been identified in the report, and have been corrected since we received the report.

\*\*NOTE: SCADA related issues have been communicated to the Control Systems Engineer Daniel Wilkes for him to make necessary arrangement with SCADA vendors to patch the vulnerabilities

Test Type	Issue Identified	Severity	System Affected
Internal Penetration Test	Multiple Remote Code Execution Vulnerabilities	Critical	34 x SCADA Systems 1 x Talking Tech Server 1 x Visual Network Camera 3 x ESX Hosts
Internal and External Penetration Test	Outdated Software components	High	1 x Microsoft Exchange 1 x NetScaler 2 x SNAP/2degrees sites 7 x Waimakariri.govt.nz Domain related
Internal Penetration Test	Default Credentials in Use	High	22 x Ricoh Devices 7 x UPS 11 x Mitel Phones 19 x SCADA switches

Internal Penetration Test	Unencrypted Services	High	20 x SCADA Services
Internal Penetration Test	Unauthenticated Network Shares	High	4 x NAS Devices
Internal and External Penetration Test	Weak SSL/TLS Configuration	Low/Medium	43 x SCADA Services 1 x CCTV Service 2 x NCS Service 19 x under investigation
Wireless Test	Shared External IP	Low	External IP 111.69.51.10

## ALIEN VAULT

Integration of AlienVault was complete as of 21<sup>st</sup> December 2018. However the appliance was generating a large number of false positive alerts. This noise proved to be disruptive to the business and counterproductive.

A plan was put in place to replace this appliance with a cloud based version, and have the reports generated by a 3<sup>rd</sup> party (SSS). Once the reports are generated and passed on to WDC IT, the mitigation process will begin.

Work is being carried out to integrate the cloud based solution with WDC system and to tune up the appliance to produce relevant and accurate reports.

## WDC WEBSITE SCAN

A review of all council's external facing websites is being conducted on monthly bases, and a report containing a classification of all vulnerabilities identified is produced on a monthly basis. Below is a summary of the findings along with the status of each server, according to the latest scan on Monday 3rd September

The Risk Factor in the table below is determined by how relevant the Vulnerability is to the function of the website and other protection tools in place i.e. Firewalls, Network Segmentation...etc.

"Vulnerabilities found" highlight what has been found. High indicates that a high security issue was detected, but the "Risk Factor" indicates how likely that vulnerability is to being exploited with consideration to other security measures in place.

Website	# vulnerabilities found this Quarter	Synopsis	Risk Factor	# Action Plan	#Time Frame
waimakariri.govt.nz	2 Low	It is possible to determine which TCP ports are open	None	No action required	<6 months
webmail.waimakariri.govt.nz	1 High	The remote service encrypts traffic using a protocol with known weaknesses	Low	Remove weak protocols from use	<2 months

citrix.waimakariri.govt.nz	1 High 1 Medium	SSL Version 2 and 3 Protocol Detection  The remote web server is not enforcing HSTS	Low	Remove weak protocols from use  Change Webserver to enforce HSTS	<2 months  <2 months
share.waimakariri.govt.nz	2 Low	It is possible to determine which TCP ports are open	Low	No action required	<2 months
eservices.waimakariri.govt.nz	2 Low	It is possible to determine which TCP ports are open	Low	No action required	<2 months
cidev.waimakariri.govt.nz	1 Medium	The remote web server is not enforcing HSTS	None	Change Webserver to enforce HSTS	<6 months
kpcctv.waimakariri.govt.nz	1 Medium	The remote web server is not enforcing HSTS	None	Change Webserver to enforce HSTS	<6 months
goapps.waimakariri.govt.nz	1 Low	It is possible to determine which TCP ports are open	None	No action Required	<6 months
testapi.waimakariri.govt.nz	1 Low	It is possible to determine which TCP ports are open	None	No action Required	<6 months
sphereapi.waimakariri.govt.nz	2 Low	It is possible to determine which TCP ports are open	None	No action Required	<6 months

## DELOITTE RECOMMENDATIONS – STATUS OF INITIATIVES

Not started			
Started			
Partially completed			
Mostly completed			
Completed			
Gap Initiative	Timeframe	Who	Status
Scanning software and external security testing in place	September 18	David/Aamir	Completed
New systems and process design includes consideration for information security.	September 18	Glenn	Completed
Regularly perform security risk assessments and monitor changes to risk levels	October 18	David/Aamir	Mostly completed
Regularly (Monthly at least) review sources or cyber risk information, relevant risks to be documented and mitigations developed and implemented	October 18	Aamir	Completed
Continue staff and elected members Cyber Security awareness campaigns (Phriendly Phishing) through training and seminars.	October 18	David	Completed
Regularly perform security risk assessments.	October 18	David/Aamir	Completed
All staff need to be aware that all software needs to be assessed by IT before purchase.	October 18	David	Completed
Monthly reporting to Management Team and 3 monthly to Audit and Risk committee on Cyber Security and other IT Risks	November 18	Aamir /Jolanda	Completed
BCP reviewed and tested regularly	November 18	Jeff	Completed
Establish a programme for penetration tests, vulnerability assessments and independent security checks and remedy issues	November 18	Aamir	Completed

Regular reporting to management team on incidents, including near misses, and processes and systems adjusted accordingly.	November 18	Aamir	Completed
Complete Incident Management RACI (Responsible, Accountable, Consulted, and Informed) assessment to clearly define Responsibility Matrix	December 19	Aamir	Partially completed
Budget for resources (e.g. consultants, software, human resources) to adequately protect WDC's systems	December 18	David	Completed
Implement a 'traffic style' cyber incident report.	February 19	Aamir	Completed
Regularly check for compliance with relevant policies and procedures and amend work processes or the policy/procedural documentation as needed	February 19	David/Aamir	Completed
Formally assign an appropriate senior team member to be responsible for Cyber Security - Include (Cyber) Security and Risk in CIO and Manager Finance and Business Support position descriptions and ICT team position descriptions	March 19	Jolanda	Completed
DR (Disaster Recover) Plan reviewed and tested regularly.	March 19	David/Aamir	Completed
Training for business units so they understand their role in cyber security	March 19	Aamir	Completed
Create and maintain Information Security Framework to include Security Policies, Security Principles and standards, and Security Procedures	March 19	Aamir	Completed
Cyber security (and incident) plan reviewed annually	March 19	David/Aamir	Completed
Include cyber security section in Contractor's Network Access request form.	March 19	David	Completed
Cyber Security policy developed and communicated to staff	March 19	David	Started
Pull all existing security documents into a formal information security framework.	March 19	Aamir	Mostly completed

Information Security Policy developed and included in information security framework	March 19	ITSU	Partially completed
Integrate cyber security into the existing risk management and assurance processes and confirm current cyber risks - including mitigations to acceptable level	April 19	Jolanda	Partially completed
Agree at Exec level cyber risk appetite for Council.	April 19	Jeff	Started
Develop and implement a data access policy and a data custodian - Information Management Policy updated and Data/Information Security policy to be developed.	December 19	Sheryl	Not started
Implement an accreditation process for any new software.	April 19	David/Aamir	Mostly completed
Enhance procurement policy to include: 1. Standard cyber security clause in each contract with suppliers and contractors 2. Terms allowing Council to request and review internal policies and procedures relating to security 3. Educate third party to notify Council of any security breaches they suffer.	December 19	Daniel T	Started
Annual compliance check of existing third parties having access to WDC systems.	December 19	David	Not started
Communicate the IT security framework.	December 19	Aamir	Not started
IM Policy and Information security policy training and awareness programme implemented	December 19	Trish	Started

Action plan – progress is good and expected to finish by December 2019 within budget.

## SAM FOR COMPLIANCE

WDC is using a new security compliance system called SAM (Self-Assessment and Management) for Compliance. SAM for Compliance is a cloud service that helps organisations assess, manage, improve and report against external and internally defined standards so we can understand our operational environment and how well we are meeting our operational goals.

SAM is based around the six NIST (National Institute of Standards and Technology) Cybersecurity Framework functions that define different areas of Cyber Security management.

**Identify** - Ascertain what you have and how important it is to your organisation

**Manage** – Manage your assets through access control, training, governance, risk management, procedures and policies.

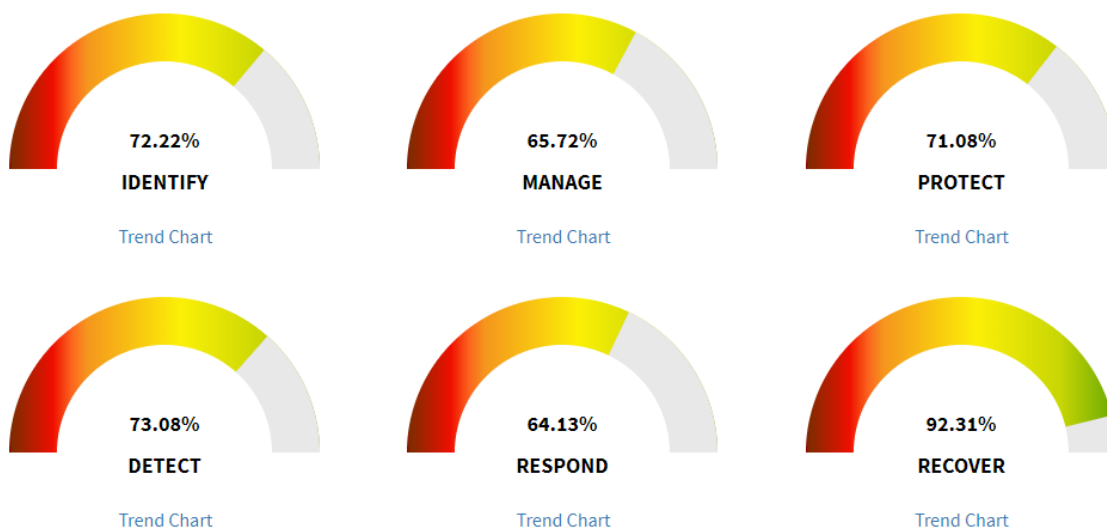
**Protect** - Provide protection from known vulnerabilities and threats

**Detect** - Ascertain current vulnerabilities and threats

**Respond** - Manage your ability to mitigate vulnerabilities and threats

**Recover** - Be able to return to a known operational state when required

### Dashboard Status

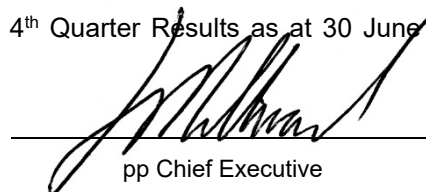


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SAM for Compliance also allows us to benchmark ourselves against other local authorities (the benchmark score is the average score amongst Councils):

	WDC % score	Benchmark % score
Identify	72.2%	44.69%
Manage	65.72%	52.11%
Protect	71.08%	56.08%
Detect	73.08%	54.68%
Respond	64.13%	47.62%
Recover	92.31%	51.83%

WDC score higher than the benchmark for each cyber security framework function.

**WAIMAKARIRI DISTRICT COUNCIL****REPORT****FILE NO and TRIM NO:** EXC-08-03/TRIM Number 190729105615**REPORT TO:** Audit & Risk Committee**DATE OF MEETING:** 17 September 2019**FROM:** Helene Street  
Corporate Planner**SUBJECT:** Non-Financial Performance Measures 4<sup>th</sup> Quarter Results as at 30 June 2019**SIGNED BY:**  
(for Reports to Council,  
Committees or Boards)  
Department Manager  
pp Chief Executive**1. SUMMARY**

- 1.1. The purpose of this report is to update the Audit & Risk Committee on results of the Long Term Plan 2018-2028 non-financial performance measures, for the 2018/19 financial year end.
- 1.2. Summary of non-financial performance as at 30 June 2019

**Year on Year Comparison**

Performance Rating	2017/18 Full Year	Overall Progress	2018/19 Full Year	Overall Progress	Trending
Target Met	76	71%	83	75%	<b>Better</b>
Target Not Met	31	29%	28	25%	<b>Better</b>
<b>Total Performance Measures</b>	<b>107</b>	<b>100%</b>	<b>111</b>	<b>100%</b>	

**1.3 Attachments:**

- (a) *Non-Financial Performance as at 30 June 2019* TRIM No.190729105729

**2. RECOMMENDATION****THAT** the Audit & Risk Committee:

- (a) **Receives** the report no. EXC-08-03/TRIM No. 190729105615 *Non-Financial Performance Measures for the year ended 30 June 2019*.
- (b) **Notes** 75% of performance measures for the 2018/19 financial year-end met target and 25% did not meet target.

**3. ISSUES AND OPTIONS**

- 3.1 The *Local Government Act 2002* (LGA) requires that Council reports on progress of its measures, which are provided to the Committee quarterly and will be audited in the 2018/19 Annual Report.

- 3.2 In Council's Long Term Plan 2018-2028 there are a total of 111 non-financial performance measures to gauge the service performance of our significant activities.
- 3.3 The report attached presents the results for the 2018/19 year end. It also identifies reasons for those measures that were not achieved. A quarter by quarter comparison and year end summary by activity is shown in the following tables.

#### **Year End Summary by Activity**

Activity	Number of measures	Met	Not met
Governance	8	7	1
District Development	5	4	1
Roads and Footpaths	7	7	0
Water Supply	17	7	10
Wastewater	12	8	4
Stormwater Drainage	13	11	2
Refuse and Recycling	5	5	0
Recreation	6	4	2
Libraries and Museums	3	3	0
Community Protection	14	10	4
Community Development	5	4	1
Property Management	2	1	1
Earthquake Recovery and Regeneration	6	4	2
Council Controlled Organisations	8	8	0
<b>Total</b>	<b>111</b>	<b>83</b>	<b>28</b>

#### **Quarter-by-Quarter Comparison**

Performance Rating	1 <sup>st</sup> Quarter	%	2 <sup>nd</sup> Quarter	%	3 <sup>rd</sup> Quarter	%	4 <sup>th</sup> Quarter	%
Target Met	92	83%	98	88%	92	83%	83	75%
Target Not Met	13	12%	9	8%	15	13%	28	25%
Not Measured	6	5%	4	4%	4	4%	0	0%
<b>Total Performance Measures</b>	<b>111</b>	<b>100%</b>	<b>111</b>	<b>100%</b>	<b>111</b>	<b>100%</b>	<b>111</b>	<b>100%</b>

- 3.4 Measures that did not meet target
- (a) 11 of the 28 measures were within 10% of the target (median was 1.5%)
  - (b) The target for the percentage of Pensioner and Community Housing occupancy would have met target if the Community Houses were not included. Two vacant properties have been earmarked for disposal, without these the year-end result would have been 97.86%, the target is 97%.
  - (c) Inspect pool barriers every three years (350 per annum). The Number of pools on the Council database has reduced from 1,100 in 2017/18 to 891. Small heated pools (spa pools) are now exempt under the Building Act.
  - (d) 18 measures were significantly below target – see table below

Activity	Measure	Target	Result	Comments
Water Supply - Quality	The extent to which drinking water complies with the drinking water standards for: a) Bacterial compliance.	Fully compliant	Not fully compliant	Some programmed samples were not taken on the correct date. In order to ensure samples are not missed in the future, the laboratory has a more formal system for checking the correct samples have been taken each day, with a daily email to 3 Waters team members to confirm the check has been completed.
Water Supply - Quality	The extent to which drinking water complies with the drinking water standards for: b) Protozoal compliance.	Fully compliant	Not fully compliant	Garrymere, Poyntzs Road and Waikuku Beach not compliant. Poyntzs and Garrymere required capital projects, Waikuku Beach requires more documentation and analysis to prove compliance. Mandeville achieved compliance part way through the year, but not for the entire year.
Water Supply - Quality	The total number of complaints received about drinking water: a)Clarity, b)Taste, c)Odour, d)Pressure/flow and e)Continuity of supply, f) Council's response to any of the above.	Less than 5 complaints per 1,000 connections to the networked reticulation system.	5.85	110 complaints received during year.  The largest number of complaints were about clarity and continuity of supply.  The changeover from Woodend manganese filter to Pegasus filter which is performing better may reduce clarity complaints
Water Supply - Stockwater	Number of water outages exceeding 24 hours in duration.	Nil	2 outages	There have been two outages exceeding 24 hours this year. One related to issues experienced in February with a race on Downs Road and one related to the closure of a race in May due to an effluent spill.
Sewerage and the Treatment and Disposal of Sewage	Number of complaints received about any of the following: a)Sewerage odour, b)Sewerage system faults, c)Sewerage system blockages, d) Response to issues with the sewerage system.	Less than 5 complaints per 1,000 connections to the sewerage system.	5.93	95 complaints received during the year.  11 related to odour, 38 to system faults and 46 to system blockages.
Recreation	Customer satisfaction with sports grounds, as measured by an annual survey of users.	At least 90%	Survey not yet done	It was decided to include this in the upcoming 2019 Customer Satisfaction Survey later this year.
Community Protection	Inspect pool barriers every 3 years.	350 per annum	247/350 (70%)	As at the start of the 2017-2018 financial year, we had 1,100 pools in the database, this has now reduced 891. The primary reason for the removal of pools from the database was small heated pools (spas) complied with the Building Act and were now exempt.
Earthquake Recovery and Regeneration	Implementation Plan developments are met: 2018/22: Recreation and Ecological Linkages.	100%	Underway	South of Cass Landscaping contract is now underway but has been delayed due to site availability. Works will now be complete in the 19/20 financial year.

Activity	Measure	Target	Result	Comments
Earthquake Recovery and Regeneration	Implementation Plan developments are met: 2019/24: Heritage and Mahinga Kai.	100%	Not yet started	Plans to start establishing co-governance arrangements have been deferred pending the establishment of the Mahi Tahi Committee.

3.5 The Management Team/CEO has reviewed this report and support the recommendations.

#### 4. **COMMUNITY VIEWS**

4.1 Council adopted the non-financial performance measures for inclusion in the draft 2018-2028 Long Term Plan in June 2018.

#### 5. **IMPLICATIONS AND RISKS**

##### 5.1. **Financial Implications**

There are no additional financial implications for costs associated with measuring, monitoring and reporting performance measures as there are approved budget allocations.

#### 6. **CONTEXT**

##### 6.1 **Policy**

This is not a matter of significance in terms of the Council's Significance and Engagement Policy.

##### 6.2 **Legislation**

The legislative requirement for Councils to report on service provision is outlined in *Schedule 10, part 1, section 4* of the *Local Government Act 2002*.

##### 6.3 **Community Outcomes**

Council aims to meet the current and future needs of their communities as determined by the Community Outcomes.

##### 6.4 **Delegation Reference**

The Audit & Risk Committee holds delegation to approve quarterly monitoring of the financial and non-financial components of the Annual Plan and Annual Report.

Helene Street  
CORPORATE PLANNER

Significant Activity	Activity	Sub Activity	Performance Measure	KPI Target	Current Quarter Result	Tracking Reporting Progress Current Quarter	Current Quarter Comments	Tracking Reporting Progress Year To Date	Year To Date Result	Year To Date Comments	Current Progress Result Reasons	Current Progress Result Actions
Community Leadership	Governance	Iwi Relationships	Rūnanga Executive meetings with Council staff are held each quarter.	At least 1 meeting	Target met	Target Met	There was a joint WDC/Rūnanga meeting held on Wednesday 19 June to meet the standard set of one meeting each quarter.	Target Met	Target met	There have been five meetings held between WDC staff and the Rūnanga in the financial year.		
Community Leadership	Governance	Iwi Relationships	Rūnanga/Council Hui held.	Hui held annually	Target met	Target Met	Annual WDC/Rūnanga Hui was held on 8 May 2019, hosted at the Tuahiwi marae.	Target Met	Annual WDC/Rūnanga held	Discussion on matters of interest and concern raised by the Rūnanga and items to include in the Annual Plan 2019/2020.		
Community Leadership	Governance	Council's accountability to the Community	The percentage of Land Information Memoranda (LIM) applications issued within 10 working days.	100%	100%	Target Met	459 LIMs issued, average 3 days to issue.	Target Met	100%	1,982 LIMs issued, average 3 days to issue		
Community Leadership	Governance	Council's accountability to the Community	The percentage of Council agenda items of business that are open to the public.	At least 90%	94.66% of items of business were considered in open meeting	Target Met	The Target was met. This period includes the Council considering public submissions and staff submissions to the Draft Annual Plan.	Target Met	91.43% of items of business were conducted in open meetings of the Council, committees and Community Boards during the year.	The target of 90% of items of business being considered in open meeting was met for the year.		
Community Leadership	Governance	Council's accountability to the Community	The Long Term Plan and Annual Plan is adopted by Council within the legislative timeframe.	Adopted by 30 June	Target met	Target Met	Annual Plan was adopted on 18th June	Target Met	Target met	Annual Plan was adopted on 18th June		
Community Leadership	Governance	Council's accountability to the Community	The Annual Report and Summary is adopted by Council within the legislative timeframe.	Adopted by 31 October	Target met	Target Met	The Annual report was adopted on 16th October 2018	Target Met	Target met	The Annual report was adopted on 16th October 2018		
Community Leadership	Governance	Council's accountability to the Community	The Annual Report and Summary is adopted by Council with an unmodified audit opinion.	Unmodified Opinion issued	Target met	Target Met	The Annual report was adopted on 16th October with an unmodified audit opinion	Target Met	Target met	The Annual report was adopted on 16th October with an unmodified opinion		
Community Leadership	Governance	Community involvement in decision-making	The percentage of Council, Committee and Community Board meetings held per quarter.	100%	96.4% of scheduled meetings were held during the quarter.	Target Not Met	There were 27 meetings held in the quarter, 12 Community Boards, 7 Council, and 8 committee meetings (this includes 3 Code of Conduct meetings). The District Planning and Regulation Committee meeting scheduled for April was cancelled and replaced with a Briefing, due to lack of formal business for consideration by this committee.	Target Not Met	96.5% of scheduled meetings were held during the year	There have been other instances of committee meetings cancelled during the year due to no decision making business to be considered. In all cases these meetings have been replaced with briefings, for the committee to be provided information and have discussion on various matters.	As there was no decision making business for the DP&R Committee in April, the meeting was replaced with a briefing for this committee.	The next scheduled meeting of the DP&R Committee was held in June.
Community Leadership	District Development	Provision of land identified for Development	The supply of land identified for urban residential use in relevant plans and policies.	Future provision for at least 5 years supply of land based on recent uptake rates: Residential: 250 hectares or 3,000 lots based on a net density of 10 households per hectare.	Achieved	Target Met	Overall there is 266 ha of vacant residential land. Of which, 3196 potential lots are available for residential development.	Target Met	Achieved	Overall there is 266 ha of vacant residential land. Of which, 31996 potential lots are available for residential development.		
Community Leadership	District Development	Provision of land identified for Development	The supply of land identified for urban business use in relevant plans and policies.	Forward provision in relevant plans and policies for at least 5 years supply of land based on recent uptake rates: Business: 50 hectares.	Achieved	Target Met	There is 87 ha of vacant business land.	Target Met	Achieved	There is 87 ha of vacant business land.		
Community Leadership	District Development	Managing Effects of Development on the Environment	The percentage of plan changes responded to in accordance with statutory timeframes.	100%	Met	Target Met	One plan change in process. There is no time frame until the plan change is notified.	Target Met	Met	One plan change in process. There is no time frame until the plan change is notified.		
Community Leadership	District Development	Managing Effects of Development on the Environment	The percentage of resource consents issued within statutory timeframes.	100%	N/A	Target Met	N/A	Target Not Met	99.70%	N/A		
Community Leadership	District Development	Managing Effects of Development on the Environment	The number of Land Use Consents (LUCs) audited per annum.	200 per year	36	Target Met	N/A	Target Met	N/A	N/A		
Infrastructure Services	Roads and Footpaths	Roads And Footpaths	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.	Reduction in fatalities and serious injury crashes.		4 Target Not Met	There were the same number of fatalities but four more serious crashes for the last quarter of 2018/19 compared with the same period of 2017/18	Target Met	-4	There was one less fatal crash and three fewer serious crashes on Waimakariri local roads for the whole of 2018/19 financial year compared with 2017/18	Multiple factors could have influenced this result however over the whole year the number of fatalities and serious crashes declined.	Continue with road safety measures but monitor this coming quarter to ensure the previous quarter was not a sign of a growing trend.
Infrastructure Services	Roads and Footpaths	Roads And Footpaths	The average quality of ride on a rural sealed road network, measured by smooth travel exposure.	95 % for rural roads		98% Target Met	Target met	Target Met	98%	A new survey which was carried out in June showed a 1% decline in rural ride quality. However this is still above the target of 95%.		

Significant Activity	Activity	Sub Activity	Performance Measure	KPI Target	Current Quarter Result	Tracking Reporting Progress Current Quarter	Current Quarter Comments	Tracking Reporting Progress Year To Date	Year To Date Result	Year To Date Comments	Current Progress Result Reasons	Current Progress Result Actions
Infrastructure Services	Roads and Footpaths	Roads And Footpaths	The average quality of ride on an urban sealed road network, measured by smooth travel exposure.	75% for urban roads	81%	Target Met	A new survey was carried out in June, which showed a 1% decrease in ride quality on the urban network since the last survey two years ago. However it is still well above target.	Target Met	81%	Although there has been a slight decline in ride quality, the level achieved is still comfortably above the target of 75%		
Infrastructure Services	Roads and Footpaths	Roads And Footpaths	The percentage of the sealed local road network that is resurfaced.	5%	0.54%	Target Met	Last part of sealing for year	Target Met	6%	Target met		
Infrastructure Services	Roads and Footpaths	Roads And Footpaths	The percentage of footpath that falls within the level of service or service standard for the condition of footpaths.	95%	98.70%	Target Met	Target met	Target Met	98.70%	New footpaths continue to be added, and old ones rebuilt during the year, however other footpaths are only resurveyed three yearly prior to the Asset Management Plan preparation, hence we would expect to see this as an improving statistic during the three year cycle. The next survey is due early 2020 and will provide an updated view of the network condition.		
Infrastructure Services	Roads and Footpaths	Roads And Footpaths	The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards.	95%	98.8	Target Met	Target met. Response time continues to improve.	Target Met	97.10%	Target met.		
Infrastructure Services	Roads and Footpaths	Roads And Footpaths	The percentage of unsealed roads that carry more than 200 vehicles per day.	No more than 5%	0.80%	Target Met	Target met	Target Met	0.80%	Target met. More of our higher volume unsealed roads are being sealed with financial assistance provided from adjacent property owners.		
Infrastructure Services	Water Supply	Water Supply and Quality	The extent to which drinking water complies with the drinking water standards for: a) Bacterial compliance.	Fully Compliant	Fully compliant	Target Met	All sampling undertaken as per schedule. Results uploaded to DWO for approval (annual report to be prepared by DWA and submitted back to Council).	Target Not Met	Not fully compliant.	Some programmed samples were not taken on the correct date.	In order to ensure samples are not missed in the future, the laboratory has a more formal system for checking the correct samples have been taken each day, with a daily email to 3 Waters team members to confirm the check has been completed.	
Infrastructure Services	Water Supply	Water Supply and Quality	The extent to which drinking water complies with the drinking water standards for: b) Protozoal compliance.	Fully Compliant	Not fully compliant	Target Not Met	Garrymere, Poyntz Road and Waikuku Beach not compliant. Poyntz and Garrymere required capital projects, Waikuku Beach requires more documentation and analysis to prove compliance.	Target Not Met	Not fully compliant.	Garrymere, Poyntz Road and Waikuku Beach not compliant. Poyntz and Garrymere required capital projects, Waikuku Beach requires more documentation and analysis to prove compliance. Mandeville achieved compliance part way through the year, but not for the entire year.	Garrymere, Poyntz Road and Waikuku Beach not compliant. Poyntz and Garrymere required capital projects, Waikuku Beach requires more documentation and analysis to prove compliance.	Complete capital works in coming years, and continue to collect data and submit for Waikuku Beach.
Infrastructure Services	Water Supply	Water Supply and Quality	The percentage of real water loss from the networked reticulation system based on 240 litres per connection per day.	Less than 22%	Only assessed annually	Target Not Met	Only assessed annually	Target Met	21%	last assessed year was 21%. This was for 2017/18 year, as analysis for 18/19 has not yet been completed.	This is not assessed on a quarterly basis	This can only be assessed on an annual basis due to the large amount of manual analysis of data to generate this result.
Infrastructure Services	Water Supply	Water Supply and Quality	The median response times to attend a call-out in response to a fault or unplanned interruption to the network reticulation system: 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.	a) Less than 60 minutes		0	Target Met	Target Met	10	refer attachment		
Infrastructure Services	Water Supply	Water Supply and Quality	The median response times to attend a call-out in response to a fault or unplanned interruption to the network reticulation system: 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.	b) Less than 480 minutes	148.8	Target Met	refer to attached spreadsheet with urgent service request resolutions in hours.	Target Met	117.6	refer to attached spreadsheet with urgent service request resolutions in hours.		

Significant Activity	Activity	Sub Activity	Performance Measure	KPI Target	Current Quarter Result	Tracking Reporting Progress Current Quarter	Current Quarter Comments	Tracking Reporting Progress Year To Date	Year To Date Result	Year To Date Comments	Current Progress Result Reasons	Current Progress Result Actions
Infrastructure Services	Water Supply	Water Supply and Quality	The median response times to attend a call-out in response to a fault or unplanned interruption to the network reticulation system: 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.	c) Less than 36 hours (2,160 minutes)	20.84	Target Met	refer attached spreadsheet	Target Met	20.65	refer attached spreadsheet		
Infrastructure Services	Water Supply	Water Supply and Quality	The median response times to attend a call-out in response to a fault or unplanned interruption to the network reticulation system: d) Resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.	d) Less than 48 hours (2,880 minutes)	24.195	Target Met	refer attached spreadsheet	Target Met	24.69	refer attached spreadsheet		
Infrastructure Services	Water Supply	Water Supply and Quality	The number of events that cause water not to be available to any connection for more than 8 hours.	Nil	0	Target Met	no events	Target Met	0	no events		
Infrastructure Services	Water Supply	Water Supply and Quality	The total number of complaints received about: a) Drinking water clarity. Expressed per 1000 connections to the networked reticulation system.	Less than 5 complaints per 1,000 connections.	0.64	Target Met	12 complaints per quarter	Target Not Met	1.65	31 complaints for year		
Infrastructure Services	Water Supply	Water Supply and Quality	The total number of complaints received about: b) Drinking water taste. Expressed per 1000 connections to the networked reticulation system.	Less than 5 complaints per 1,000 connections.	0	Target Met	none for quarter	Target Not Met	0.53	10 complaints for year		
Infrastructure Services	Water Supply	Water Supply and Quality	The total number of complaints received about: c) Drinking water odour. Expressed per 1000 connections to the networked reticulation system.	Less than 5 complaints per 1,000 connections.	0	Target Met	no complaints	Target Not Met	0.32	6 complaints for the year		
Infrastructure Services	Water Supply	Water Supply and Quality	The total number of complaints received about: d) Drinking water pressure or flow. Expressed per 1000 connections to the networked reticulation system.	Less than 5 complaints per 1,000 connections.	0.37	Target Met	7 complaints for quarter	Target Not Met	1.86	35 complaints for year		
Infrastructure Services	Water Supply	Water Supply and Quality	The total number of complaints received about any of the following: e) Continuity of supply. Expressed per 1000 connections to the networked reticulation system.	Less than 5 complaints per 1,000 connections.	0.64	Target Met	12 complaints for the quarter	Target Not Met	1.49	28 complaints for the year		
Infrastructure Services	Water Supply	Water Supply and Quality	The total number of complaints received about any of the following: f) Council's response to a and/or, b and/or, c and/or, d and/or e. Expressed per 1000 connections to the networked reticulation system.	Less than 5 complaints per 1,000 connections.	1.65	Target Not Met	31 complaints for quarter	Target Not Met	5.85	110 complaints for year to date	Largest number of complaints about clarity and continuity of supply.	Changeover from Woodend manganese filter to Pegasus filter which is performing better may reduce clarity complaints
Infrastructure Services	Water Supply	Water Supply and Quality	The average consumption of drinking water per day per resident within the District.	Less than 450 litres	305	Target Met	refer spreadsheet	Target Met	394	refer spreadsheet		
Infrastructure Services	Water Supply	Stockwater	a) Number of water outages exceeding 24 hours in duration.	a) Nil	1 outage	Target Not Met	There was one outage exceeding 24 hours this quarter. This related to the closure of race R8 in May due to an effluent spill.	Target Not Met	2 outages	There have been two outages exceeding 24 hours this year. One related to issues experienced in February with race R3D-2B on Downs Road and one related to the closure of race R8 in May due to an effluent spill.	The outage related to an effluent spill which required flow in a race to be shut off (R8).	A review of all outages will be undertaken to minimise the likelihood of outages in the future.
Infrastructure Services	Water Supply	Stockwater	b) Percentage of service requests responded to within 48 hours.	b) 100%	98.50%	Target Not Met	65 of the 66 service requests received in the first quarter were responded to within 48 hours.	Target Not Met	97.20%	246 of the 253 service requests received this year to date were responded to within 48 hours.	One request took longer than 48 hours to respond to the customer.	A review will be undertaken to ensure WIL have the processes and resources in place to respond to service requests within the required timeframes.
Infrastructure Services	Wastewater	Sewerage and the Treatment and Disposal of Sewage	The number of dry weather sewerage overflows from the sewerage system expressed per 1000 sewerage connections to that sewerage system.	Less than 1 per 1,000 connections.	0.06	Target Met	There was 1 overflow on the public reticulation system in the fourth quarter. This was a result of fault on a pressure sewer main.	Target Met	0.81	There have been 13 dry weather overflows in the 2018/19 financial year. This yields a rate of 0.81 per 1000 connections.		
Infrastructure Services	Wastewater	Sewerage and the Treatment and Disposal of Sewage	Compliance with resource consents for discharge from the sewerage system measured by the number of: a) Abatement notices. Received in relation to those resource consents.	a) Nil	Nil	Target Met	No abatement notices were received from Environment Canterbury during the fourth quarter.	Target Met	Nil	No abatement notices were received from Environment Canterbury this year.		
Infrastructure Services	Wastewater	Sewerage and the Treatment and Disposal of Sewage	Compliance with resource consents for discharge from the sewerage system measured by the number of: b) Infringement notices. Received in relation to those resource consents.	b) Nil	Nil	Target Met	No infringement notices were received from Environment Canterbury during this year to date.	Target Met	Nil	No infringement notices were received from Environment Canterbury this financial year.		

Significant Activity	Activity	Sub Activity	Performance Measure	KPI Target	Current Quarter Result	Tracking Reporting Progress Current	Current Quarter Comments	Tracking Reporting Progress Year To		Year To Date Result	Year To Date Comments	Current Progress Result Reasons	Current Progress Result Actions
						Quarter		Date					
Infrastructure Services	Wastewater	Sewerage and the Treatment and Disposal of Sewage	Compliance with resource consents for discharge from the sewerage system measured by the number of: c) Enforcement orders. Received in relation to those resource consents.	c) Nil	Nil	Target Met	No enforcement were received from Environment Canterbury during the fourth quarter.	Target Met	Nil		No enforcement were received from Environment Canterbury during this year to date.		
Infrastructure Services	Wastewater	Sewerage and the Treatment and Disposal of Sewage	Compliance with resource consents for discharge from the sewerage system measured by the number of: d) Convictions. Received in relation to those resource consents.	d) Nil	Nil	Target Met	No convictions were received from Environment Canterbury during the fourth quarter.	Target Met	Nil		No convictions were received from Environment Canterbury during this year to date.		
Infrastructure Services	Wastewater	Sewerage and the Treatment and Disposal of Sewage	Number of breaches of consent conditions leading to significant adverse effects, as noted in Environment Canterbury compliance reports.	Nil	Nil	Target Met	There were no breaches of consent in the fourth quarter leading to significant adverse effects, as noted in Environment Canterbury compliance reports.	Target Met	Nil		There were no breaches of consent this year leading to significant adverse effects, as noted in Environment Canterbury compliance reports.		
Infrastructure Services	Wastewater	Sewerage and the Treatment and Disposal of Sewage	The median response times for attendance to a) sewerage overflows resulting from a blockage or other fault in the sewerage system: a) Attendance time from receipt of notification to the time that service personnel reach the site.	a) Less than 120 minutes.		71 Target Met	The median response time from receipt of notification to time that service personnel reach site was 71 minutes for the fourth quarter.	Target Met		84	The median response time from receipt of notification to time that service personnel reach site is 84 minutes for the year to date.		
Infrastructure Services	Wastewater	Sewerage and the Treatment and Disposal of Sewage	The median response times for attendance to b) sewerage overflows resulting from a blockage or other fault in the sewerage system: b) Resolution time from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault.	b) Less than 480 minutes.		1604 Target Not Met	The median response time from receipt of notification to resolution of the problem was 1604 minutes for the fourth quarter. The June storm event resulted in an increase in response times. Three faults took > 2 days to fully resolve, however LoS was restored within 8 hours.	Target Met		212	The median response time from receipt of notification to resolution of the problem was 212 minutes for the year to date.	The June storm event resulted in an increase in resolution times. In addition to this three faults took > 2 days to fully resolve due to the nature of the repair required, however LoS was restored within 8 hours.	Ensure the resolution of faults are undertaken in a timely manner. Reporting of the resolution of faults are accurately recorded.
Infrastructure Services	Wastewater	Sewerage and the Treatment and Disposal of Sewage	Number of complaints received about any of the following: a) Sewerage odour. Expressed per 1000 connections to the sewerage system.	Less than 5 complaints		0.19 Target Met	There were three odour complaints received for the fourth quarter.	Target Not Met		0.69	There were eleven odour complaints this year related to sewage odour.		
Infrastructure Services	Wastewater	Sewerage and the Treatment and Disposal of Sewage	Number of complaints received about any of the following: b) Sewerage system faults. Expressed per 1000 connections to the sewerage system.	Less than 5 complaints		0.87 Target Met	There were 14 complaints this quarter related to sewerage system faults.	Target Not Met		2.37	There have been 38 complaints this year to date related to sewerage system faults.		
Infrastructure Services	Wastewater	Sewerage and the Treatment and Disposal of Sewage	Number of complaints received about any of the following: c) Sewerage system blockages. Expressed per 1000 connections to the sewerage system.	Less than 5 complaints		0.56 Target Met	There were 9 complaints this quarter related to sewerage system blockages.	Target Not Met		2.87	There have been 46 complaints this year to date related to sewerage system blockages.		
Infrastructure Services	Wastewater	Sewerage and the Treatment and Disposal of Sewage	Number of complaints received about any of the following: d) Response to issues with the sewerage system. Expressed per 1000 connections to the sewerage system.	Less than 5 complaints	Nil	Target Met	There were no complaints this quarter related to the response to issues with the sewerage system.	Target Not Met	Nil		There have been no complaints this year related to the response to issues with the sewerage system.		
Infrastructure Services	Stormwater Drainage	Stormwater Drainage	Urban Stormwater: a) The number of flooding events that occur as a result of overflow from the stormwater system that enters a habitable floor.	a) Nil in less than 50 year storm events.	Nil	Target Met	No habitable floor levels were inundated in less than a 50 year storm event. There were three habitable floors affected in the 1 June 2019 storm event, two in Kaiapoi and one in Woodend. In addition numerous other buildings, such as garages and sheds were also flooded. This event was determined to have a return period in the order of a 250 year event well in excess of the 50 year storm event level of service for flooding buildings.	Target Met	Nil		No habitable floor levels were inundated in less than a 50 year storm event. There were three habitable floors affected in the 1 June 2019 storm event, two in Kaiapoi and one in Woodend. In addition numerous other buildings, such as garages and sheds were also flooded. This event was determined to have a return period in the order of a 250 year event well in excess of the 50 year storm event level of service for flooding buildings.		

Significant Activity	Activity	Sub Activity	Performance Measure	KPI Target	Current Quarter Result	Tracking Reporting Progress Current Quarter	Current Quarter Comments	Tracking Reporting Progress Year To Date	Year To Date Result	Year To Date Comments	Current Progress Result Reasons	Current Progress Result Actions
Infrastructure Services	Stormwater Drainage	Stormwater Drainage	Urban Stormwater: b) For each flooding event, the number of habitable floors affected expressed per 1000 properties connected to the territorial authority's stormwater system.	b) Nil per 1,000 connected properties in less than 50 year storm events.	Nil	Target Met	No habitable floor levels were inundated in less than a 50 year storm event. There were three habitable floors affected in the 1 June 2019 storm event, two in Kaiapoi and one in Woodend. In addition numerous other buildings, such as garages and sheds were also flooded. This event was determined to have a return period in the order of a 250 year event well in excess of the 50 year storm event level of service for flooding buildings.	Target Met	Nil	No habitable floor levels were inundated in less than a 50 year storm event. There were three habitable floors affected in the 1 June 2019 storm event, two in Kaiapoi and one in Woodend. In addition numerous other buildings, such as garages and sheds were also flooded. This event was determined to have a return period in the order of a 250 year event well in excess of the 50 year storm event level of service for flooding buildings.		
Infrastructure Services	Stormwater Drainage	Stormwater Drainage	Rural Drainage Areas: The percentage of service requests for drain cleaning that are responded to within 5 days.	100%	97%	Target Not Met	66 of the 68 service requests relating to rural drainage maintenance received this quarter were responded to within 5 working days.	Target Not Met	90%	201 of the 223 service requests relating to rural drainage maintenance received this year were responded to within 5 working days.	Improvements have been made to processing of service requests, however, some still are referred between work groups resulting in delay getting back to the customer.	Monitor screens have been installed in 3 Waters area to track progress with service requests and the software has been upgraded to make the update of this information more frequent. Weekly meetings with staff and contractors have been instigated by the Water Operations Team Leader. Land Drainage Engineer commenced 6 May 2019.
Infrastructure Services	Stormwater Drainage	Stormwater Drainage	Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: a) Abatement notices. Received in relation to those resource consents.	a) Nil	Nil	Target Met	No abatement notices were received from Environment Canterbury during the fourth quarter.	Target Met	Nil	No abatement notices were received from Environment Canterbury this year.		
Infrastructure Services	Stormwater Drainage	Stormwater Drainage	Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: b) Infringement notices. Received in relation to those resource consents.	b) Nil	Nil	Target Met	No infringement notices were received from Environment Canterbury during the fourth quarter.	Target Met	Nil	No infringement notices were received from Environment Canterbury during this year.		
Infrastructure Services	Stormwater Drainage	Stormwater Drainage	Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: c) Enforcement orders. Received in relation to those resource consents.	c) Nil	Nil	Target Met	No enforcement orders were received from Environment Canterbury during the fourth quarter.	Target Met	Nil	No enforcement orders were received from Environment Canterbury during this year.		
Infrastructure Services	Stormwater Drainage	Stormwater Drainage	Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: d) Convictions. Received in relation to those resource consents.	d) Nil	Nil	Target Met	No convictions were received from Environment Canterbury during the fourth quarter.	Target Met	Nil	No convictions were received from Environment Canterbury during this year.		
Infrastructure Services	Stormwater Drainage	Stormwater Drainage	Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	Nil.	Nil	Target Met	There were no compliance reports received from Environment Canterbury regarding a breach of consent condition during this quarter.	Target Met	Nil	There were no compliance reports received from Environment Canterbury regarding a breach of consent condition this year.		
Infrastructure Services	Stormwater Drainage	Stormwater Drainage	The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.	Less than 180 minutes.	Nil	Target Met	During the 1 June 2019 storm event, Council staff were deployed in the field managing the response to the storm event. All service requests for reports of flooding of buildings were responded to in < 180 minutes by civil defence staff and Council maintenance contractors.	Target Met	Nil	During the 1 June 2019 storm event, Council staff were deployed in the field managing the response to the storm event. All service requests for reports of flooding of buildings were responded to in < 180 minutes by civil defence staff and Council maintenance contractors.		
Infrastructure Services	Stormwater Drainage	Stormwater Drainage	Complaints: 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.	Less than 10 complaints per 1,000 connected properties.	2.3 complaints per 1,000 connections	Target Met	There were 42 complaints this quarter related to the performance of the stormwater system.	Target Met	5.8 complaints per 1,000 connections	There have been 107 complaints this year related to the performance of the stormwater system.		

Significant Activity	Activity	Sub Activity	Performance Measure	KPI Target	Tracking Reporting Progress Current		Current Quarter Comments	Tracking Reporting Progress Year To		Year To Date Result	Year To Date Comments	Current Progress Result Reasons	Current Progress Result Actions
					Current Quarter Result	Quarter		Date	Year To Date				
Infrastructure Services	Stormwater Drainage	Stormwater Drainage	Service Requests: The percentage of service requests relating to any drainage enquiries that are responded to within 5 working days.	100%	100%	96%	Target Not Met	128 of the 134 service requests relating to the drainage system received this quarter were responded to within 5 working days.	Target Not Met	91%	376 of the 413 service requests relating to the drainage system received this year were responded to within 5 working days.	Improvements have been made to processing of service requests, however, some still are referred between work groups resulting in delay getting back to the customer.	Monitor screens have been installed in 3 Waters area to track progress with service requests and the software has been upgraded to make the update of this information more frequent. Weekly meetings with staff and contractors have been instigated by the Water Operations Team Leader. Land Drainage Engineer commenced 6 May 2019.
Infrastructure Services	Stormwater Drainage	Stormwater Drainage	Maintain dialogue and consultation with Te Ngāi Tuāhuriri Rūnanga.	Drainage Team represented at all scheduled Rūnanga meetings.	Achieved	Target Met	All Rūnanga meetings held this quarter were attended by representatives from the Drainage team.	Target Met	Achieved	All Rūnanga meetings held this year were attended by representatives from the Drainage team.			
Infrastructure Services	Stormwater Drainage	Stormwater Drainage	Facilitate and engage with all drainage and water race advisory groups.	3 meetings per group per annum.	Achieved	Target Met	The last five of the 15 advisory group meetings were held this quarter.	Target Met	Achieved	All 15 advisory group meetings have been held this year.			
Infrastructure Services	Refuse and Recycling	Waste Collection	The Southbrook Resource Recovery Park is open at least 360 days for the financial year.	100%	100%	Target Met	No (0) unscheduled site closures at Southbrook RRP during this quarter. Open 89 out of scheduled 89 days (scheduled closures on Easter Friday and ANZAC Day, and the ReSale Store only was closed for retail sales on Easter Sunday).	Target Met		100	No (0) unscheduled site closures at Southbrook RRP in the year to date. Open 360 out of scheduled 360 days (scheduled closures on Christmas Day, Boxing Day, New Year's Day, Easter Friday and ANZAC Day, and the ReSale Store only was closed for retail sales on Easter Sunday).		
Infrastructure Services	Refuse and Recycling	Waste Collection	The Oxford Transfer Station is open at least 98 days per year.	100%	100%	Target Met	No (0) unscheduled site closures at Oxford transfer station during this quarter. Open 25 out of scheduled 25 days (scheduled closure on Easter Friday, 19 April 2019)	Target Met		100	No (0) unscheduled site closures at Oxford transfer station in the year to date. Open 104 out of scheduled 104 days (scheduled closure on Easter Friday)		
Infrastructure Services	Refuse and Recycling	Waste Collection	Kerbside collection service provided as scheduled.	100%	99.99%	Target Met	All but two compliant rubbish bags and recycling bins set out for collection by 7am were collected from 16,700 urban & 803 rural (recycling-only) properties in the fourth quarter. 51 service requests received: 12 were late presentations, 3 were non-compliant, 16 were not contractors fault (e.g. early calls, packed bin, roadworks impeded collections), 2 were wrong week, and 16 resulted in contractor returning to collect.	Target Met		99.99%	All but nine compliant rubbish bags and recycling bins set out for collection by 7am were collected from 16,700 urban & 803 rural (recycling-only) properties in the year. 200 service requests received: 49 were late presentations, 8 were non-compliant, 50 were not contractors fault (e.g. early calls, packed bin roadworks impeded collections), 4 were wrong week, and 80 resulted in contractor returning to collect. Four new properties in new subdivisions did not have recycling or rubbish collected: the drivers may not have been notified of the new services.		
Infrastructure Services	Refuse and Recycling	Waste Minimisation	Reduction in annual per capita quantity of waste to landfill.	Reduction from 294 kg per capita to 236kg per capita by 2027/28.	66.8	Target Met	66.8 kg per capita (4,057 tonnes & 60,700 population estimate) landfilled in fourth quarter 2018/19 compared to 73.1 kg capita (4,225 tonnes & 57,800 population estimate) in fourth quarter 2016/17, an 8.6% reduction. There are seasonal and economic variances that are outside our control that affect waste quantities, and there has been a significant drop in total landfilled waste this quarter.	Target Met		281.4	281.4 kg per capita (17,080 tonnes & 60,700 population estimate) landfilled in the year compared to 298.6 kg capita (17,258 tonnes & 57,800 population estimate) last year, a 5.1% reduction. There has been a reduction in total landfilled waste that is likely to be a result of a flattening in building activity and, to a lesser extent, a growing public awareness about sustainability.		

Significant Activity	Activity	Sub Activity	Performance Measure	KPI Target	Current Quarter Result	Tracking Reporting Progress Current	Current Quarter Comments	Tracking Reporting Progress Year To	Year To Date Result	Year To Date Comments	Current Progress Result Reasons	Current Progress Result Actions
						Quarter		Date				
Infrastructure Services	Refuse and Recycling	Waste Minimisation	Increase in annual per capita quantity of materials diverted from landfill.	Increase from 170 kg per capita to 228kg per capita by 2027/28.	44	Target Not Met	44.0 kg per capita (2,673 tonnes & 60,700 population estimate) diverted in fourth quarter 2018/19 compared to 44.3 kg capita (2,560 tonnes & 57,800 population estimate) in fourth quarter 2016/17, a 0.7% decrease. There are seasonal and economic variances that are outside our control that affect waste and diversion quantities and which may have impacted on the quarterly performance.	Target Met	181.7	181.7 kg per capita (11,029 tonnes & 60,700 population estimate) diverted in the year compared to 178.5 kg capita (10,318 tonnes & 57,800 population estimate) last year, a 1.8% increase. There are seasonal and economic variances that are outside our control that affect waste and diversion quantities, however there has been a slight increase in diversion this year. Until we change our level of service at kerbside and facilities we are unlikely to greatly improve diversion figures.	There are seasonal and economic variances that are outside our control that affect waste and diversion quantities and which may have impacted on the quarterly performance. We have not changed the level of service at kerbside and at our facilities, which does not 'drive' more diversion. Also the current media concentration on world-wide problems with recycling may have resulted in residents deciding not to recycle and this may have resulted in a flattening of recycling tonnages despite an increase in population.	Change our level of service at kerbside and facilities, and promote more good-news stories about how good the recycling is from Waimakariri and that it does get recycled even in the current climate.
Community Services	Recreation	Recreation Spaces and Places	The number of hectares of parkland per 1000 residents.	8 hectares	16.32ha per 1000 residents	Target Met	This figure is based on an estimated population figure of 60700. The total parkland maintained by Green space is 990.33ha. The increase over previous quarter in reserve provision resulted from the recognition of red zone area as reserve space.	Target Met	16.32ha per 1000 residents	This figure is based on an estimated population figure of 60700. The total parkland maintained by Green space is 990.33ha. The increase over previous quarter in reserve provision resulted from the recognition of red zone area as reserve space.		
Community Services	Recreation	Recreation Spaces and Places	The number of hectares of neighbourhood reserve land per 1000 residents.	1 hectare	2.11ha per 1000	Target Met	There is currently 127.80ha of neighbourhood reserves. This is a minor increase from the previous quarter. The population used for this calculation is 60,700	Target Met	2.11ha per 1000	There is currently 127.80ha of neighbourhood reserves. This is a minor increase from the previous quarter. The population used for this calculation is 60,700		
Community Services	Recreation	Recreation Spaces and Places	Customer satisfaction with sports grounds, as measured by an annual survey of users.	At least 90%	N/A	Target Not Met	This is being included in the upcoming 2019 Customer Satisfaction Survey later this year.	Target Not Met	N/A	This is being included in the upcoming 2019 Customer Satisfaction Survey later this year.	This is being included in the upcoming 2019 Customer Satisfaction Survey later this year.	Undertake the Customer Satisfaction Survey for 2019.
Community Services	Recreation	Recreation Spaces and Places	Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.	At least 90%	91.47%	Target Met	This is above the target. The number of respondents to the survey has increased significantly from the previous year (25 to 99) which gives a better picture of customer satisfaction.	Target Met	91.47%	This is above the target. The number of respondents to the survey has increased significantly from the previous year (25 to 99) which gives a better picture of customer satisfaction.		
Community Services	Recreation	Aquatic Facilities	Meeting quality management criteria and standards as set by the NZ Recreation Association under the Pool Safe Accreditation Scheme.	100% compliance per annum.	Achieved	Target Met	Poolsafe assessment occurred in late Feb 2019 and all three facilities were accredited.	Target Met	Achieved	Poolsafe assessment occurred in late Feb 2019 and all three facilities were accredited.		
Community Services	Recreation	Aquatic Facilities	Customer satisfaction with the Aquatic Facilities, as measured by a biannual survey of facility users.	At least 90% per survey.	No change	Target Met	Survey is Biannual and not due again until first quarter.	Target Not Met	Not Achieved	Q1 result was 85%, Q3 results was 89% with a target of 90%		
Community Services	Libraries and Museums	Library Services	The number of visits per annum to the Kaiapoi and Rangiora Libraries based on the District's population.	Minimum average of 7.5 visits per person per annum.	40,704 visitors on average per month	Target Met	There were 122,113 visitors to the Rangiora and Kaiapoi Libraries in the fourth quarter	Target Met	42,213 visitors on average per month	There have been 506,558 visitors to the Rangiora and Kaiapoi Libraries in the full 2018/2019 year, which equates to an average of 8.35 visits per person per annum (against an adjusted population of 60,700)		
Community Services	Libraries and Museums	Library Services	The number of visits per annum to the Libraries website based on the District's population.	Minimum of 1 visit per person per annum.	8761 visits on average per month	Target Met	There were 26,283 visits to the Libraries' website in the fourth quarter	Target Met	Achieved	There were 88,052 visits to the Libraries' website in the full 2018/2019 year and this figure equates to an average of 1.45 visits per person per annum (against an adjusted population of 60,700)		

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Community Services	Libraries and Museums	Library Services	Customer satisfaction with library services as measured by an annual survey of library users.	At least 90%	Customer satisfaction rated 96.89%.	Target Met	There were 451 responses to the Waimakariri Libraries' annual customer satisfaction survey in June 2018 and of these 437 respondents (96.89%) rated themselves as 'satisfied' or 'very satisfied' with library services.	Target Met	Customer satisfaction rated 96.89%.	There were 451 responses to the Waimakariri Libraries' annual customer satisfaction survey in June 2018 and of these 437 respondents (96.89%) rated themselves as 'satisfied' or 'very satisfied' with library services.		
Community Services	Community Protection	Emergency Management	Maintain trained Civil Defence Emergency Management Volunteer Teams.	At least 7 trained teams maintained.	7 teams still maintained.	Target Met	Target achieved. Public Information Management training was held 15 Apr for all volunteer team leaders; Registration & Needs Assessment training was held for our volunteer welfare team 7 May; improvised flood protection training was held for all volunteers 9 May; a leadership weekend was run for all volunteer team leaders 10 - 12 May; welfare reception centre training was delivered to our volunteer welfare team 4 Jun and road blocks & cordon training was offered to all our volunteers 10 Jun.	Target Met	Target achieved to-date.	Anticipate year-end target achieved.		
Community Services	Community Protection	Environmental Health Services	The percentage of licensed food premises inspected per annum.		90% 79 premises audited	Target Met	Target achieved	Target Met	Achieved	All registered food premises have been inspected this year		
Community Services	Community Protection	Environmental Health Services	The percentage of all licensed alcohol premises inspected at least once per annum.		95% 77 inspections	Target Met	77 monitoring inspections of premises were done this quarter. This included a CPO operation across 16 premises where one failed, and also it included a separate joint Police/WDC monitoring exercise of 16 premises.	Target Met		107 Controlled purchase operations effective. Joint monitoring with Police undertaken on a number of occasions. This period has included trialing the electronic recording of inspections.		
Community Services	Community Protection	Environmental Health Services	The percentage of after-hours excessive noise complaints responded to within 2 hours.		90% 151	Target Met	6 outside response time	Target Met		701 92% in response time for year		
Community Services	Community Protection	Environmental Health Services	The percentage of all other noise complaints responded to within 48 hours.		90% 23 callouts	Target Met	Response in time	Target Met	94 for year	2 callouts outside response time		
Community Services	Community Protection	Environmental Health Services	The percentage of serious nuisance complaints responded to within 24 hours.		100% 6	Target Met	All within time frame	Target Met		20 All within time frame		
Community Services	Community Protection	Animal Control Services	The percentage of calls for wandering stock on roads responded to within 1 hour.		90% 57 callouts	Target Not Met	13 outside - winter period	Target Not Met	202 callouts with 23 outside time	Last quarter response times slightly less to give 89% for year to date	May be a data entry matter	Review data process
Community Services	Community Protection	Animal Control Services	The percentage of complaints for serious dog attacks responded to within 1 hour.		100% 100%	Target Met	5 incidents for quarter	Target Met		100% 27 incidents year to date		
Community Services	Community Protection	Building Services	The percentage of building consent applications processed within the statutory 20 days.		100% 100%	Target Met	Over the quarter we granted 423 consents at an average of 8 working days. Over the period 1 consent was granted outside the twenty day statutory requirement. Of the consents, 57% were granted under ten days, 35% were granted between ten and fifteen days. The remaining 7% were granted between days sixteen and twenty.	Target Met		100% Over the quarter we granted 1,716 consents at an average of 9 working days. Over the period 4 consents were granted over the twenty day statutory requirement. Statistically speaking, 99.8% of consents were granted within 20 working days. Of the consents, 45% were granted under ten days, 37% were granted between ten and fifteen days. The remaining 19% were granted between days sixteen and twenty.		
Community Services	Community Protection	Building Services	The percentage of code of compliance certificates issued within the statutory 20 days.		100% 99%	Target Not Met	416 CCC were granted over the last quarter of the financial year at an average of 4 working days. Over this time we had 3 jobs that were granted outside the statutory requirement of 20 working days.	Target Not Met		99.7% 1,554 CCC were granted over the financial year at an average of 4 working days. There were 5 certificates that were granted outside the statutory requirement of 20 working days.	The reason for the target not being met over the last quarter was a mixture of administration error, misunderstanding between staff and oversight.	Timely utilisation of internal reports. These issues have been raised at the BCA monthly meeting and an improvement form was raised for the overdue CCCs. We continue to monitor the delivery of CCCs each month.

Significant Activity	Activity	Sub Activity	Performance Measure	KPI Target	Current Quarter Result	Tracking Reporting Progress Current Quarter	Current Quarter Comments	Tracking Reporting Progress Year To Date	Year To Date Result	Year To Date Comments	Current Progress Result Reasons	Current Progress Result Actions
Community Services	Community Protection	Building Services	Maintain Building Consent Authority accreditation.	Accreditation maintained.	100%	Target Met	Accreditation is in place and bi-annual assessment occurred over the last week of June 2019.	Target Met	100%	The IANZ assessment was completed on Friday 28th June 2019. The lead assessor advised accreditation would be renewed following the completion of a single general non compliance. (date of completion on a CCC application form) The assessor described the Building Unit as a low risk BCA with well documented systems and processes. Our next assessment will occur in June of 2021.		
Community Services	Community Protection	Building Services	The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.	100%	100%	Target Met	235 PIMs and planning checks were issued over the last quarter of the financial year at an average of 8 working days. There were no PIMs or planning checks issued outside the statutory goal of twenty working days.	Target Not Met	99.7%	1,084 PIMs and planning checks were issued over the financial year at an average of 9 working days. Three PIMs were issued outside of the 20 working days.		
Community Services	Community Protection	Building Services	Audit 20% of premises for building warrants of fitness annually.	80 per annum	100%	Target Met	32 audits were completed over the last quarter of the financial year. The number of audits might have been higher save for the post audit follow up. Once the audit of the entire building stock is complete we anticipate the database will be a true reflection of what specified systems are present after which the time necessary to follow up outstanding matters should diminish.	Target Met	100%	Ninety one buildings with a warrant of fitnesses where audited over the 2019-2020 financial year, 13% up on the budgeted KPI. The increase in new building work for which a compliance schedule is required coupled with a review of the existing database has seen the number of BWOFs across the district increased to 470, up 12% over last year.		
Community Services	Community Protection	Environmental Health Services	Inspect pool barriers every 3 years.	350 per annum	100%	Target Met	Over the last quarter of the financial year 11 pool barriers were inspected of which 8 passed and 3 failed. The low number of inspections reflects the fact most inspection take place over late springs and across the summer months.	Target Not Met	70%	Over the 2018-2019 financial year 247 pool barriers were inspected. Of the pools inspected, 171 barriers complied, while 43 failed. The remaining 33 pool inspections either had no access, were empty and could be removed from the database. Over the year we also issued 43 notices to fix for on going matters of non compliance. As at the start of the 2017-2018 financial year we had 1,100 pools in the database. By the end of the 2018-2019 financial year the database had reduced to 891 pools. The primary reason for the removal of pools from the database was small heated pools (spas) complied with the Building Act and were now exempt.		
Community Services	Community Development	Connected Communities	Facilitation of local collaborative networks.	Facilitate and support 10 community networking opportunities annually.	Achieved	Target Met	Three general networking forums	Target Not Met	One short of Achieved	Eight Community Networking fora, plus the Mayoral Morning tea. The shortfall relates to a short Hiatus for the Oxford Networking forums, while the local health network was established		

Significant Activity	Activity	Sub Activity	Performance Measure	KPI Target	Current Quarter Result	Tracking Reporting Progress Current Quarter	Current Quarter Comments	Tracking Reporting Progress Year To Date	Year To Date Result	Year To Date Comments	Current Progress Result Reasons	Current Progress Result Actions
Community Services	Community Development	Informed Communities	Facilitation of and support for community information opportunities.	Utilise at least 4 means for the dissemination of community information each quarter.	Achieved	Target Met	Community Information distributed via Chatter (3 editions), Social Media via five Facebook pages (Waimakariri Community, Waimakariri Migrants and Newcomers' Group, WaiLife Suicide Prevention, Waimakariri Youth Council and WaiYouth) Community Information fora on Cultural Competency, Family Violence and Employment for Migrants; and via the Waimakariri Community section of the Council website. Additionally, we continue to Distribute a range of information resources through libraries and via 'welcome Bags' distributed to new residents via Real Estate Agents, Residents Groups, Schools, Service Centres and libraries	Target Met	Achieved	Council disseminated community information through the 'Chatter' newsletter, Facebook (via five facebook pages), community information forums, and community pages on the Council website.		
Community Services	Community Development	Empowered Communities	Support groups that connect new and existing residents in the District.	Support at least 6 groups that connect residents each quarter.	Achieved	Target Met	Residents Associations Woodend, Cust, Pegasus, Migrants and Newcomers Group Social Inclusion Initiatives Group Social Services Waimakariri WaiYouth Youth Council TimeBank Steering Group Social Services Waimakariri. Waimakariri Health Advisory Group, Waimakariri Access Group WaiLife Suicide Prevention Steering	Target Met	Achieved	This work is core business for the Community Team		
Community Services	Community Development	Empowered Communities	Involvement in Safe and Healthy networks (WHO).	Accreditation maintained.	Achieved	Target Met	Participation in national working party aimed at increasing the capacity and capability of the Safe Community Network Part of the accreditation panel for the accreditation of Safer Ashburton as an International Safe Community Invited to be a keynote speaker at the national Safe Community Forum in November.	Target Met	Achieved	Staff continue to have active involvement in the national Safe Community Network, with Waimakariri seen as leaders in this area.		
Community Services	Community Development	Empowered Communities	Involvement in Safe and Healthy networks.	Participate in at least 5 Safe and Healthy forums per annum.	Achieved	Target Met	Safe Community Forum held on Wednesday May 8th Input into Healthy Greater Christchurch documentation Additionally, monthly facilitation and/or support for Social Services Waimakariri, Waimakariri Access Group, Waimakariri Health Advisory Group, WaiLife Suicide Prevention Steering Group and Violence Free North Canterbury are all core business for the Community Team. Staff have also undertaken significant research and engagement to inform the development of an Age Friendly plan for the District.	Target Met	Achieved	This work is core business for the Community Team		
Property Management	Property Management	Property Management	The percentage of Pensioner and Community Housing occupancy per annum.	At least 97%	94.35%	Target Not Met	Unfortunately below our target. Due mainly to the 2 vacant properties for community housing (affordable housing) as they are earmarked for disposal. Our target not including this would be 97.86%	Target Not Met	95.50%	Unfortunately below our target. Due mainly to the 2 vacant properties for community housing (affordable housing) as they are earmarked for disposal. Our target not including this would be 97.86%	Remove Affordable Housing from this KPI housing (affordable housing) as they are earmarked for disposal. The result not including these would be 97.9%	

Significant Activity	Activity	Sub Activity	Performance Measure	KPI Target	Current Quarter Result	Tracking Reporting Progress Current Quarter	Current Quarter Comments	Tracking Reporting Progress Year To Date	Year To Date Result	Year To Date Comments	Current Progress Result Reasons	Current Progress Result Actions
Property Management	Property Management	Property Management	The percentage of Health and Safety, and urgent maintenance service requests responded to within 24 hours.	100%	100%	Target Met	46 requests were received for the quarter, 10 of which were urgent. These were all responded to within 24 hours.	Target Met	100%	180 requests were received for the year. 26 requests were considered urgent and all were responded to within 24 hours.		
Earthquake Recovery and Regeneration	Earthquake Recovery and Regeneration	Red Zone Regeneration	Implementation Plan developments are met: 2018/19: Community BMX Track.	100%	Complete	Target Met	Contract is now complete. Opens to the public in September 2019.	Target Met	Complete	Contract is now complete. Opens to the public in September 2019.		
Earthquake Recovery and Regeneration	Earthquake Recovery and Regeneration	Red Zone Regeneration	Implementation Plan developments are met: 2018/19: Dog Park.	100%	On track.	Target Met	Contract is underway and is due for completion late September 2019.	Target Met	On track.	Contract is underway and is due for completion late September 2019.		
Earthquake Recovery and Regeneration	Earthquake Recovery and Regeneration	Red Zone Regeneration	Implementation Plan developments are met: 2019/24: Heritage and Mahinga Kai.	100%	Not yet started.	Target Not Met	Planned to start establishing co-governance arrangements in 2019 calendar year via Mahi Tahī Committee.	Target Not Met	Not yet started.	Planned to start establishing co-governance arrangements in 2019 calendar year via Mahi Tahī Committee.	Co-governance arrangements where deferred pending the establishment of the Mahi Tahī Committee.	Mahi Tahī Committee to attend to heritage and mahinga kai discussions.
Earthquake Recovery and Regeneration	Earthquake Recovery and Regeneration	Red Zone Regeneration	Implementation Plan developments are met: 2018/22: Recreation and Ecological Linkages.	100%	Underway.	Target Not Met	South of Cass Landscaping contract is now underway but has been delayed due to site availability.	Target Not Met	Underway.	South of Cass Landscaping contract is now underway but has been delayed due to site availability. Works will now be complete in the 19/20 financial year.	Due to late running of a previous contract the South of Cass site was not available soon enough to complete the works in the 18/19 financial year.	This is a multi-year and multi-project KPI. As a whole the programme is on track.
Earthquake Recovery and Regeneration	Earthquake Recovery and Regeneration	Red Zone Regeneration	Implementation Plan developments are met: 2019/20: Road Improvements.	100%	On track.	Target Met	Design is underway.	Target Met	On track.	Design is underway.		
Earthquake Recovery and Regeneration	Earthquake Recovery and Regeneration	Red Zone Regeneration	Implementation Plan developments are met: 2019/20: Sports Fields and Changing Facilities.	100%	On track.	Target Met	Bulk earthworks completed. Sports fields turf establishment and drainage underway. Design for changing rooms and softball diamonds complete.	Target Met	On track.	Bulk earthworks completed. Sports fields turf establishment and drainage underway. Design for changing rooms and softball diamonds complete.		
Council Controlled Organisation	Enterprise North Canterbury	Enterprise North Canterbury	Number of businesses assessed for training and coaching needs.	A minimum of 62 capability assessments.	22	Target Met	No comments	Target Met	110	110 full capability assessments completed.		
Council Controlled Organisation	Enterprise North Canterbury	Enterprise North Canterbury	Business seminars and workshops delivered.	20	9	Target Met	9 seminars delivered. 6 were sessions for the ongoing North Canterbury Leadership Series 1 was for Advanced Facebook for Business 1 was for Effective Meetings 1 was for Instagram for Business 1 was for a 'Talk with the Experts' session We were forced to cancel 5 courses that did not achieve enough uptake to make them financially viable. This has been a difficult quarter to fill courses. This is a reflection of currently business confidence and of how tight margins currently are in the business community.	Target Met	40	40 seminars delivered for 17 business courses (many were multi-part).		
Council Controlled Organisation	Enterprise North Canterbury	Enterprise North Canterbury	Assessment by New Zealand Trade and Enterprise of ENC services through annual customer survey.	A minimum of 60% net promoter score per annum.	76%	Target Met	This has just been received and counts for the quarter and the year. In terms of service standard, anything higher than +70% is considered world class.	Target Met	76%	In terms of service standard, anything higher than +50% is considered excellent service and anything higher than +70% is considered world class.		
Council Controlled Organisation	Te Kōhaka O Tūhaitara Trust	Te Kōhaka O Tūhaitara Trust	Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.	2 per year.	met	Target Met	We established a new site on the foredune at the Pegasus Beach. We also moved pingao plants from the rear of the carpark into the new node site. This is in conjunction with WDC Parks. The site will be adopted by Kaiapoi Community Care and Employment Trust. Spinifex arrived in the last week of June and these will be planted in the new financial year.	Target Met	exceeded	We are very happy with the project this year and have taken the total number of Biota Nodes to 31		

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						Progress Current		Progress Year To				
Council Controlled Organisation	Te Kōhaka O Tūhaitara Trust	Te Kōhaka O Tūhaitara Trust	Maintaining functional trails per year to provide walking, cycling and horse riding recreational experiences.	At least 15 kilometres.	met	Quarter	Target Met	Date	Target Met	met		
							We have had areas of the park between Woodend and Pegasus closed since June due to logging operations. However we have also completed extensive trail upgrades in the Pines and Kairaki section of the park. We have also extended and upgraded areas of horse trail in and around the ocean outfall			With significant forestry operations in the park this year, the Trust has struggled to meet the aim to have a minimum of 15km of trail open. However we have created a number of bypasses, upgraded track surfacing and identified additional routes for development in the future. The additional 7km of trail owned by the Trust at Pegasus Town has meant that we have met the target.		
Council Controlled Organisation	Te Kōhaka O Tūhaitara Trust	Te Kōhaka O Tūhaitara Trust	Develop and implement environmental education modules through engaging learning institutions.	At least 5 institutions engaged.	completed	Quarter	Target Met	Date	Target Met	met		
							We continue to have our regular schools Pegasus, Woodend, St Josephs, Kalapoi Nth and the Enviro schools in each fortnight. We have also had a number of one off visitors e.g. St Bedes and Darfield schools. This years Bruce Banks winners are from the home schoolers group and this has increased interest from other home schoolers within the Waimakariri District.			met		
Council Controlled Organisation	Transwaste Canterbury Limited	Transwaste Canterbury Limited	Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	NIL.			100% Target Met	Date	Target Met	100% Nil. No known breaches of consent conditions		
Council Controlled Organisation	Transwaste Canterbury Limited	Transwaste Canterbury Limited	Percentage of landfill available to waste transporters during normal annual transport access hours.		99%		100% Target Met	Date	100% Target Met	100%		100%

**WAIMAKARIRI DISTRICT COUNCIL****REPORT****FILE NO:** FIN-01 EXC-01-01 / 190905124209**REPORT TO:** Audit and Risk Committee**DATE OF MEETING:** 24 September 2019**FROM:** Charlotte Browne, Health, Safety and Quality Manager**SUBJECT:** Update of Register of Key Risks - September 2019**SIGNED BY:**  
(for Reports to Council or Committees)  
Department Manager  
Chief Executive**1. SUMMARY**

- 1.1. The purpose of this report is to present an updated Register of Key Risks as at September 2019 for consideration by the Audit and Risk Committee.
- 1.2. The September 2019 risk assessment provides substantially the same view on the key risks as assessed in September 2019 review. The overall risk for water has been elevated from low to high risk in relation to the emerging water quality standards being signalled.
- 1.3. The ten most significant risks that could potentially impact on the Council even after mitigation actions, in no particularly order are:

<b>Risk categories</b>	<b>Specific Risks Identified &amp; possible effects</b>	<b>Combined risk out of 500</b>
Natural events and disasters	Catastrophic natural disaster, especially Alpine Fault rupture or major local source earthquake. Potential for injury and death; Major service disruptions with critical infrastructure damaged; Extended periods with low levels of service; Financial capacity challenged.	400
Health and Safety	Risk of accident or injury crystallises: Council fails to meet legislative standards, or actions/inaction endangers staff, the public or contractors. A number of affects ranging Injury/Death; Damage to reputation; prosecution and personal liability.	300
Climate Change	Floods, rising water table, coastal inundation. Property damage; Damage to reputation if not taken into account in decision making; Financial loss.	280
Water	Over-abstraction of Waimakariri water resource Council using stock water resource inefficiently & nitrate levels exceeding limits. Difficulties in maintaining drinking water or stock water availability; Nitrate levels; Loss of amenity value; Potential impact on economic development	280
Water	Water quality - Natural waterways. Health of water and waterways and impact of health of humans and environment	280
Natural events and disasters	Flooding -Property damage; Infrastructure damage, Damage to reputation if not taken into account in decision making; Financial loss. Property damage; Infrastructure damage, Damage to reputation if not taken into account in decision making; Financial loss.	210
Risks associated with development	Growth rates significantly either under or over estimated. Development contributions too high/low with corresponding impacts on ratepayers; Infrastructure not suited to need; Difficulties in meeting specified levels of service	210
Development	Unable to meet community expectations about rate growth or the manner in which it occurs. Loss of amenity value; Overloading of services; Reactive service provision; Excessive costs for future ratepayers; Ecological damage.	210
Operational performance	Not meeting community expectations re mode of service delivery or losing opportunities to be innovative, due to not investing in IT/business improvement, not remaining relevant to community. Could affect Council's relevance to community and customers, and impact future financial outcomes and service provision	210
Political	Nationally led change seeking reorganisation of Council structure for service delivery – e.g. outcome of 3 waters review. Affect ability to carry out Council business; Council reputation; staff morale/turnover; Staff experience difficulty in meeting some councillor/community expectations	210

Attachments:

- i. Risk Ratings
- ii. The Global Risk Landscape 2018
- iii. Register of Key Risks (Trim 190910126734)

## 2. **RECOMMENDATION**

**THAT** the Audit and Risk Committee:

- (a) **Receives** report N°190905124209.
- (b) **Receives** the Register of Key Risks;
- (c) **Notes** the combined risk for water quality has changed from overall low to high risk;
- (d) **Notes** there are ten risks that rated as high risk, even after applying actions to mitigate the effects. These primarily relate to the risk of natural disasters and growth.

## 3. **BACKGROUND**

- 3.1. The last update of the risk register was provided to the Audit & Risk Committee in September 2019. Although there have been a number of events that have occurred locally and internationally since last reporting on risks, they have not altered the combined risk assessment, as last assessed in September 2018.
- 3.2. The process to review the register involves the management team considering the risks, as they perceive them, and then agreeing by consensus on the ratings. The value in the exercise is that it provides a structured process to assess all organisation risks and allows the management team to determine whether further mitigation actions need to be initiated.
- 3.3. Any changes are noted within the Register of Key Risks and highlighted within the column headed Risk Categories & the Changes. Changes can be made to the likelihood or consequences factors, which may alter the combined risk assessment.
- 3.4. The Global Risks Report 2018 that was published at a time of heightened global uncertainty of the existing political and economic issues worldwide indicate that extreme weather events and natural disasters are still our most significant risks for likelihood and impact (consequence). <http://reports.weforum.org/global-risks-2018/global-risks-landscape-2018/#landscape//age/technological>

## 4. **ISSUES AND OPTIONS**

- 4.1. Having considered all mitigation actions and other controls to manage risks, the following ten risks are assessed as the most significant risk facing the Council:
  - 4.1.1. Natural hazards and environmental events
    - Catastrophic natural disaster, especially Alpine Fault rupture or major local source earthquake.
    - Flooding in excess of a 1 in 200 event.
    - Climate changes, including the effects of inundation from sea level rise, impacts on groundwater levels and flooding. This rating is left at probably but likely to be increased to expected. Even left at probable, it remains a significant risk. This factor alone will raise the likelihood and consequences for a number of risks.
    - Over extraction of water resource and/or exceeding nitrate levels (change to ratings make this a high risk).
    - Decreasing water quality and waterways and impact on health and environment.
  - 4.1.2. Growth
    - Growth rates varying significantly from that anticipated. There has been some easing in demand.

- Unable to meet community expectations to respond to growth or the manner in which it occurs, including implementation of any associated development plans.

#### 4.1.3. Financial

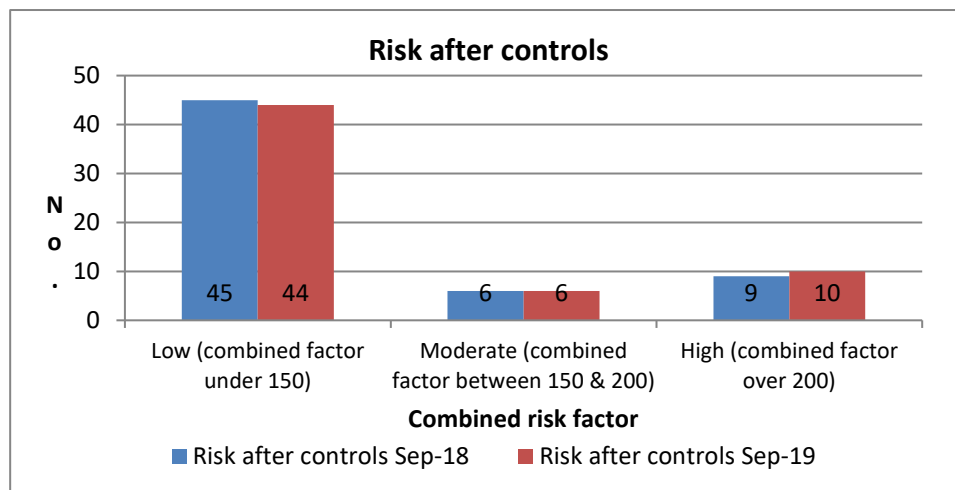
#### 4.1.4. Operational

- Not meeting community expectations re mode of service delivery or losing opportunities to be innovative, due to not investing in IT/business improvement, therefore not remaining relevant to community
- Health and Safety - risk of accident or injury crystallises, or Council fails to meet legislative standards, or actions/inaction endangers staff, the public or contractors.

#### 4.1.5. Political

- Nationally led change seeking reorganisation or Regulation of Council Services/structure for service delivery – e.g. outcome of 3 waters review.
- Impact of freshwater reform: Changes in the Freshwater Management National Policy Statement will impact the community significantly, therefore the organisation will need to undertake further assessment to understand the full impact.

Table 1: Combined Risk Factors (after controls)



4.2. Table 1 above shows 1 change to the September 19 assessment from that undertaken in 2018. Some of the high risk items will always remain high due to the risk of a significant natural disaster.

4.3. The Audit & Risk Committee could:

- Receive the risk register; or
- Request staff to make changes to the risk register.

4.4. The Management Team has reviewed this report and supports the recommendations.

## 5. **COMMUNITY VIEWS**

### 5.1. **Groups and Organisations**

The risks identify potential risks and impacts that generally would have an effect on Council's potential to deliver services.

### 5.2. **Wider Community**

The register reflects risks that the Council is facing, rather than risks faced by the community. Accordingly, there are some risks faced by the community that are not shown on the register.

## **6. IMPLICATIONS AND RISKS**

### **6.1. Financial Implications**

The financial implications of key risk crystallising can be significant for the Council. The risks with the greatest financial exposure relate to a major earthquake. The Council's Risk Assessment and Financing Strategy has signalled the need for headroom of \$84 million in the Council's borrowing policy limits. The Council resolved to maintain that level of headroom.

### **6.2. Community Implications**

Our intent is to ensure events or issues are managed so that should the risks crystallising the impact on the community and Council's operation are minimised.

### **6.3. Risk Management**

The Risk Management Framework (Trim 180316028262) was referred from the Audit & Risk Committee and adopted by Council in April 2018. The purpose of the Framework is to:

- Define the Council's appetite for risk
- Outline how key risks are managed
- Document the process for considering and managing risk
- Provide guidance to the Council staff in considering risks.

The risks that the Council should be most concerned about are those that, having considered all the control measures and risk mitigation actions, are likely to have the most significant effect on Council. Those effects could be financial, reputational, related to health and safety, or non-performance by the Council.

The Risk Management Framework document will be formally reviewed every 12 months and the Register of Key Risks will be reported every six months to the Audit and Risk Committee.

Underpinning the areas of Council risk are work registers that identify activity risk together with mitigating actions and strategies. Council has well developed systems, delegations and documentation for assessing the amount of risk to be taken on or transferred for capital works. In addition where reports are provided to Council, the risk is reported.

### **6.4. Health and Safety**

Addressed as a risk within the Register of Key Risks.

## **7. CONTEXT**

### **7.1. Policy**

The Risk Management Framework forms the Council's Policy on Risk Management and should be adopted by the Council. The Framework is not a matter of significance in terms of the Council's Significance and Engagement Policy.

### **7.2. Community Outcomes**

Directly or indirectly the Council management of its risk affects the Council's ability to deliver against all its community outcomes.

### **7.3. Legislation**

Under section 14 of the Local Government Act 2002, local authorities are required to act in accordance with a number of principles, including:

- (f) A local authority should undertake any commercial transactions in accordance with sound business practices; and

- (g) A local authority should ensure prudent stewardship and the efficient and effective use of its resources in the interests of its region”.

#### **7.4. Delegations**

Under delegation S-DM 1022, the Audit & Risk Committee is responsible for “monitoring corporate risk assessment and the internal risk measures that have been instituted”.

**RISK RATINGS****LIKELIHOOD RATINGS**

Descriptor	Description	Rating
Almost Certain	The event is expected to occur in most circumstances or A very low level of confidence/information	5
Likely	The event will probably occur in most circumstances or A low level of confidence/information	4
Moderate	The event should occur at some time A moderate level of confidence/information	3
Unlikely	The event could occur at some time A high level of confidence/information	2
Rare	The event may occur only in exceptional circumstances. A very high level of confidence/information	1

**CONSEQUENCE RATINGS**

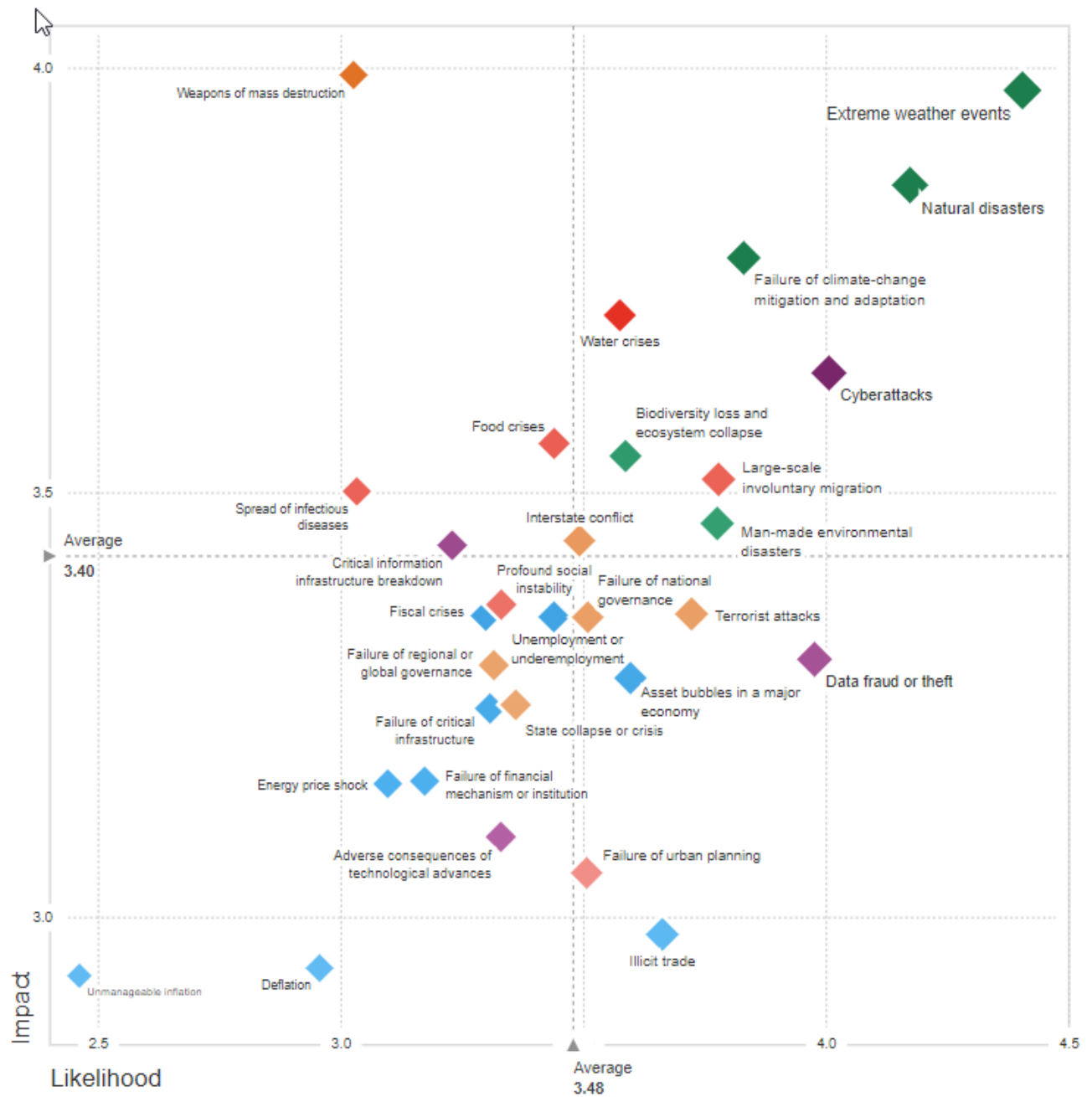
Descriptor	Health and Safety	\$	Project Delays	Design robustness	Environment	Image	Rating
Show stopper	Multiple fatalities	>\$5m	Years	Significant performance deficiencies	Permanent widespread ecological damage	International media, public enquiry	100
Major	Several fatalities	\$1m-5m	6-12 months	Fails to meet design criteria	Heavy ecological damage, costly restoration	National media, ministerial questions	70
Moderate	Serious injuries	\$100K-\$1m	0-6 months	Unable to meet some design criteria	Significant but recoverable damage	Regional media, official information	50
Minor	Minor injuries	\$10K-\$100K	Weeks	Meets design criteria most of the time	Limited but medium term effects	Local media, minor	10
Routine	Slight injuries	<10K	Days	Routine operational niggles	Minor short term effects	Internal questions	1

Combined factor ratings	
Low risk	0 - 149
Medium risk	150 - 199
High risk	200 +

## Appendix A

### The Global Risks Landscape 2018

What is the impact and likelihood of global risks?



REGISTER OF KEY RISKS									
Updated September 2019					Combined factor ratings				
Next update due March 2020					Low risk	0 - 149			
					Medium risk	150 - 199			
					High risk	200 +			
Risk categories	Specific Risks Identified	Possible Effects	Existing Controls and Mitigation Measures in place	Likelihood	Consequence Rating	Risk	Changes	Are existing controls adequate?	Further Mitigation Actions
					(worst case)	(after controls)			
<b>Natural Hazards &amp; Environmental Events</b>									
Natural events and disasters	Catastrophic natural disaster, especially Alpine Fault rupture or major local source earthquake.	Potential for injury and death; Major service disruptions with critical infrastructure damaged; Extended periods with low levels of service; Financial capacity challenged	Civil Defence and Emergency Management team prepared for a range of disasters; all staff have first aid training; Business continuity (including criticality assessment) in place; Insurance arrangements in place, with Borrowing headroom; Buildings strengthened	4	100	400		No	Continued recovery management planning for Alpine Event, along with Group CDEM. Focus on resilience of infrastructure networks through criticality and vulnerability assessments.
	Flooding	Property damage; Infrastructure damage; Damage to reputation if not taken into account in decision making; Financial loss	EOC capacity and capability, 16% contingency added to HIRDS2 rainfall data. Flood plans have been developed to assess flooding on the latest modelling. \$20million flood mitigation project being implemented. Allowing for sea level rise in flood modelling and plans. Ground water rise	3	70	210		No	Complete Flood mitigation projects and incorporate flood modelling into District Plan to assess groundwater rise due to sea level rise.
	Fires (including rural fires), Snow, Tsunami	Financial loss; Injury/death; wild fire spreading & out of control	EOC capacity and capability responsive, tsunami sirens & signs, weather warning alerts, In Council buildings - fire evacuation practices; fire hoses and extinguishers; insurance arrangements. Other buildings - fire risk taken into account in building codes. Rural fire - function transferred to FENZ.	2	70	140		Yes	
	Pandemic	Illness/death; Difficulties in maintaining levels of service	Pandemic planning has been developed and tested with the pandemic flu in the winter of 2009.	2	70	140		Yes	Civil Defence exercises held annually to simulate the effects of a significant event. Coordination with Canterbury and National group
	A specific supply risk identified in the context of a major natural disaster is the limited stock of essential equipment such as pipes, fuel	Difficulties in maintaining levels of service. In event of emergency could be competing with other authorities.	Water unit maintains minimum stocks of 50m of each type of pipe. Also several pumps. Fuel supply agreements in significant events	2	10	20		Yes	
Climate Change	Floods, rising water table, coastal inundation	Property damage; Damage to reputation if not taken into account in decision making; Financial loss	Rainfall data HIRDS v4 with RCP8.5 climate change scenario has been adopted as a design basis. Flood mapping includes effect of 1 metre of sea level rise. \$20million flood mitigation project being implemented.	4	70	280		No	Contribute to national and regional planning, and consider as DP review undertaken
Water	Over-abstraction of Waimakariri water resource Council using stock water resource inefficiently & nitrate levels exceeding limits	Difficulties in maintaining drinking water or stockwater availability; Nitrate levels; Loss of amenity value; Potential impact on economic development	Work quality and quantity key focus of water zone committee and in management of the water ways. Council acts responsibly by restrictor checks for restricted supplies; prompt repairs to water faults, I&I investigations and leak reduction programmes, education re wise water use.	4	70	280	3 to 4 & 50 to 70	No	Monitor water abstraction rates & quality. Assess NPS & PC7 implications
	Water quality - Natural waterways.	Health of water and waterways and impact of health of humans and environment	Investigation, monitoring and trials underway. Resource consent for waste water and stormwater discharge	4	70	280		No	Contributing to CWMS Zone Plan. Implementing Global consents and by-laws for urban stormwater discharges. Implementing lowland stream enhancement projects. Monitoring groundwater quality and effects on drinking water. Monitoring any Council discharges and ensuring best practice is met. Impact of NPS FW PC7



	Legal/Compliance Risk	Failure to comply with Reserves Act processes	Prosecution; Financial loss; Loss of amenity value; Loss of reputation	Green space team adequately resourced, skilled and experience is being maintained; Legal advice sought as required	1	50	50		Yes	
		Not taking sufficient steps to meet resource consent conditions related to Council activities	Prosecution; Financial loss; Loss of amenity value	Monitoring conditions regularly and reported to A&R Committee	2	50	100		Yes	
		Not effectively discharging environmental & legislative monitoring and compliance role, or not being timely in responses	Reputation risk, Legislative provisions not given effect to (eg RMA/BA provisions being monitored effectively)	Staff resources and after-hours service available, legal review of challenging issues	3	50	150		No	Opportunity to review whether resourcing and structure of compliance and monitoring services is best meeting community needs
		Council liability flowing from not meeting Building Act requirements - leaky building or flooding issues	Financial loss; Loss of reputation	Internal Review of processes, Insurance protection via JLT.	2	50	100		Yes	Continued training
		Tender/contracting errors expose Council to legal action or financial loss	Civil action; Financial loss; contract works may not be carried out in accordance with expectations.	Project Development Unit involved in preparing contract documents; Contractual documents were reviewed. Tender secretary and deputy trained; Sometimes seek external technical tender evaluations; Legal assistance sought as required. Insurance policies	2	50	100		Yes	
		Staff mistakes or staff providing incorrect advice, e.g. Advice re RMA planning, LIMs, PIMS, building consents, or miscommunication between staff and customers regarding advice given	Legal challenge; Financial loss; Damage to Council reputation	Staff training; internal review; electronic filing systems capturing all data; legal advice where relevant; professional indemnity insurance	3	50	150		Yes	
		Changes in legislation/regulations not reflected in practices impacting the way functions are carried out, or compliance requirements etc.	Additional costs of compliance and/or risks of non-compliance; Ability to provide some services; Delays in delivery in some services	The Council submits on proposed legislation or regulations, and receives bulletins re proposed changes in legislation: training and system redesign when changes are known.	2	50	100		Yes	
	Operational performance	Not meeting community expectations re mode of service delivery or losing opportunities to be innovative, due to not investing in IT/business improvement, not remaining relevant to community	Could affect Council's relevance to community and customers, and impact future financial outcomes and service provision	Remain alert to community expectations and sector changes: appropriate long term plan investment, scanning sector and community developments organisational development strategy (and Business improvement strategy) in place and implemented; Long term plan funding	3	70	210		Yes	Changing community expectations can outpace the Council's response, so needs constant monitoring and assessment
		Poor performance because of lack of information as to how the Council is performing	The Council may not be performing in line with its own expectations or those of the community	Monitoring of information in the Service Request System; Quarterly reports (financial, capital projects, LTP, strategies, AMP's); Subdivision consent spreadsheet; Performance appraisal process; Telemetry data	2	10	20		Yes	
4	Human Resources	Loss of key staff.	Difficulties in achieving performance targets; Loss of "institutional memory"; Recruitment costs	Use of surveys to establish staff remuneration; staff encouraged to carry out professional development; Climate study used to identify staff concerns; documentation of standard operating procedures; some succession planning.	2	50	100		Yes	
		Risk of poor performance	Difficulties in providing expected levels of service; Could have implications for finances and reputation	Recruitment processes; training; regular performance reviews	3	10	30		Yes	
5	Health and Safety	Risk of accident or injury crystallises: Council fails to meet legislative standards, or actions/inaction endangers staff, the public or contractors	A number of affects ranging Injury/Death; Damage to reputation; prosecution and personal liability.	H&S Culture reinforced; work place practices, policies & procedures developed fro all areas; Health & Safety risk register with high risks activities identified/mitigated; Training provided; dedicated H&S advisor with international accreditation; H&S Committee and A&R Committee oversight; Tertiary accreditation received from ACC accredited with international qualification. Worker participation and Steering committees established	3	100	300		No	Refer H&S Action Plan

6	Public Health and Safety	Swimming pool health and safety not being correctly monitored	Sickness; injury; drowning; damage to reputation	Staff training; Water quality monitoring; Regular hazard identification; Appropriate pool equipment and staffing levels; Statutory obligations met	1	100	100		Yes	
		Earthquake prone building policy not being implemented	Injury or death. Prosecution and damage to Council reputation.	Appropriately trained and resourced staff adhering to Council policy and practices. Council buildings strengthen to 67%+ of National Building Standards	1	100	100		Yes	
		Oxidation pond health and safety. Other public facilities operated by contractors, including Refuse, Camping grounds and other Council premises on rental or lease arrangements	Sickness; injury; drowning	Restricted access - lock gates after hours, Sign in book at Marsh Road. Reviews of Health and Safety plans at all sites. Inspections of facilities. Water Unit staff inoculated	1	70	70		Yes	
		Cars crashing in or into reserves	Injury; Death; Damage to Council reputation	In reserve: Carriageways in reserves appropriately maintained; speed limits signposted; car park separated from field	1	70	70		Yes	
		Falls in council buildings, e.g. library	Injury; Damage to Council reputation	Regular hazard reviews; Tradesman use signs to signal hazards. Maintenance is kept at a high standard through mtc programme.	2	50	100		Yes	
		Contamination of public water supplies (accidental/deliberate)	Illness; Death; Damage to Council reputation	Adherence to WINZ testing programme; Procedures in the event of failed tests; Staff appropriately qualified; Locks on Water Supply buildings and wells. Approved Water safety plans for all schemes	1	100	100		Yes	
		Sewer overflows	Illness; Death; Prosecution; Damage to Council reputation; Loss of amenity value	Appropriately qualified staff; regular maintenance programme; Telemetry for monitoring systems; After hours call out system to mitigate effects of any overflows; Sewer Modelling and upgrades occurring	2	50	100		Yes	
		Sewer Treatment Plant performance deteriorates resulting in non-compliant/insanitary effluent	Illness; Death; Prosecution; Damage to Council reputation; Loss of amenity value	Appropriately qualified staff; regular maintenance programme; After hours call out system to mitigate effects of any overflows. Regular monitoring of plant and compliance with standards	2	50	100		Yes	
		Private Swimming Pools not complying with Act resulting in drowning	Death; Prosecution; Council reputation	All pools subject to 3 yearly audit; trained audit staff	1	70	70		Yes	
		Public health risks are inherent in supply. Detection and response.	Illness; Death; Prosecution; Damage to Council reputation; Added financial cost	A service level agreement has been developed. The Water unit have well developed quality procedure manuals in place	1	100	100		Yes	
		Traffic accidents due to poorly designed or maintained roads	Injury; Illness; Death; Prosecution; Damage to Council reputation	For new roads or modifications - Staff appropriately qualified; internal review of designs; use of external expertise in some instances. For existing roads, programmed maintenance programme	1	70	70		Yes	
8	Council assets	Infrastructure failure (lots of possible causes, including wear and tear, inappropriate design for use or vice versa, poor construction)	Difficulties in maintaining levels of service; Financial loss in restoring service; loss of reputation	Maintenance and renewals programme; regular inspections of some infrastructure e.g. roads; staff involved in design and maintenance well qualified; Engineering code of practice and implementing new techniques. Resilience incorporated into renewal strategies & insurance in place.	2	50	100		Yes	
		Sewer mains underneath buildings	Added maintenance costs; Damage to buildings; May need to demolish a building	Buildings no longer allowed to be built on top of sewer mains	2	50	100		Yes	
		Vandalism at multiple locations or severe in nature	Financial loss; loss of amenity value	Support security camera operation in selected locations; repair vandalism promptly to reduce subsequent damage	3	10	30		Yes	
9	Ability to Provide Expected Service	IT failures could affect ability to carry out some functions, e.g. library, LIMS/PIMS, rates.	Difficulties in maintaining levels of service; Financial loss	Regular backups and off site storage of backups; Laptop available for off site SCADA use. Deployment IaaS; Disaster recovery plans and BCP exist	2	50	100		Yes	
		Power failure (more than minor)	Difficulties in maintaining levels of service; Financial loss	Stock of generators; Battery power for SCADA system; Criticality plan prepared; UPS for critical IT equipment; Storage arrangements (e.g. water, stormwater). Generator strategy	2	50	100		Yes	

		Withdrawal of community funding	Difficulties in maintaining levels of service; Financial loss	Discussions, securing agreements, advocating the need and representation to decision makers.	2	10	20		Yes	
		Post earthquake Regeneration process unaffordable or does not meet community expectations	Reputation with community and Central government. Financial, budget and costs	Regeneration plan approved, with regular community consultation and government engagement re Plan implementation: LTP provisions consulted on	1	50	50		Yes	
	<b>Political</b>									
	Elections	Major change in local composition of Council - 2019 election changes of council and board membership	Local risk of some change.	Manage conflict processes well. Good election & induction process. Long Term planning processes, community consultation processes	2	50	100		Yes	
		Change in regional composition of councils - 2019	Regional - risk re nature of representation arrangements, and focus of Ecan council/relationships with WDC	Manage conflict processes well. Engage regularly with Ecan councillors and through Canterbury Mayoral and CE forum.	2	50	100		Yes	
12	Reputation	Some Council decisions and activities are inherently likely to be unpopular with some parts of the community, e.g. Town Centre development, parking arrangements, resource consents, level and prioritisation of seal extensions	Damage to reputation; Added political risk	Transparent decision making processes; specified objection processes; publicity about rules and bylaws and any changes in enforcement arrangements; Council values support customer focus	2	50	100		Yes	
		Inability to meet rising community expectations (especially if expected with current resources)	Damage to reputation; Added political risk	Consulting on levels of service as part of development of activity management plans; Consultation on annual plans and LTP; Advising those lodging service requests of expected response times; Open communication with the community	3	50	150		Yes	Continue monitoring
		Personnel could leak confidential information (e.g. details of tenders). One particular instance would be espionage	Damage to reputation; Financial loss, Added political risk	Employment agreements specify that information is confidential; Confidential council/committee papers not stored in main drive and have limited circulation; Council/committee papers clearly specify which information is in committee;	1	50	50		Yes	
	Decision making risks	Making poor judgements/decisions (staff or elected members)	Legal action; community dissatisfaction; loss of income and/or additional expenditure; difficulties with service provision; loss of staff morale; political risk	Report template; Review of Council/Committee reports by management team; staff training; staff recruitment and retention strategies; performance feedback; internal review of some types of work; documented policies and procedures	2	70	140		Yes	
		Confidence in decision making. If RMA process not followed or inadequate consent conditions, then the Council may be exposed decision review processes or loss.	Inability to meet expected level of service without incurring additional cost	Use of appropriately qualified staff; Internal review of consent conditions; Feedback from consent audits useful	2	70	140		Yes	
	Political	Nationally led change seeking reorganisation of Council structure for service delivery - eg outcome of 3 waters review	Affect ability to carry out Council business; Council reputation; staff morale/turnover; Staff experience difficulty in meeting some councillor/community expectations	Contribute to national reviews and ensure our voice is heard. Remain alert to the local impacts and ensure community awareness. Ensure local service delivery is to a high standard.	3	70	210		No	Monitor developments in 3Waters debate and contribute where appropriate. Look for regional collaboration, where it achieves good outcomes for communities.
		Regional collaboration support requiring significant investment/commitment from the Council	Impact on Council operations/diversion of resources/divergent community expectations	Engage constructively through the Cant Mayoral Forum. Remain alert to the local impacts and ensure community awareness. Ensure local service delivery is to a high standard.	3	50	150		No	Monitor developments in region & Government engagement and contribute where appropriate. Look for regional collaboration, where it achieves good outcomes for communities.
		Central government changes may impose further changes on council, e.g. reviews, rates caps, changing functions, appointment of commissioners. NPS, FW, UD, HPL, Biodiversity. Increasing Expectations on Council. Unknown consequences	Affect ability to carry out Council business; Council reputation; staff morale/turnover	Endeavour to operate Council affairs with regard for due process, legal obligations and ratepayer expectations; Monitor central government initiatives; Participation in central government reviews, e.g. submissions. Mayoral forum	3	50	150	2 up to 3	Yes	

**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR INFORMATION****FILE NO and TRIM NO:** FIN-06-02 / 190823118101**REPORT TO:** Audit and Risk Committee**DATE OF MEETING:** 24<sup>th</sup> September 2019

**FROM:** Paul Christensen, Finance Manager  
 Gerard Cleary, Manager Utilities and Roothing  
 Chris Brown, Manager Community and Recreation  
 Don Young, Senior Engineering Advisor

**SUBJECT:** Capital Projects Annual Report – Year to Date ended 30<sup>th</sup> June 2019

**SIGNED BY:**  
 (for Reports to Council,  
 Committees or Boards)

  
 Department Manager

  
 Chief Executive
**1 SUMMARY**

- 1.1 This report is to advise the Committee on the final delivery of the capital programme for the year up to and including June 2019.
- 1.2 The summary for the whole of Council capital spend is shown in Table 1 below:

	<i>Full Year Budget as per Long Term Plan</i>	<i>Full Year Revised Budget</i>	<i>YTD Budget</i>	<i>Actual as at 30 June 2019</i>	<i>% Actual Spend / Full Year Revised Budget</i>
<b>Total</b>	<b>72,445</b>	<b>86,738</b>	<b>86,738</b>	<b>58,265</b>	<b>67%</b>

*Table 1: Total Capital Expenditure*

- 1.3 More detail for the whole of Council, the combined Utilities and Roothing and Community and Recreation departments, and the seven individual asset areas, are reported on in detail below.
- 1.4 It is noted that the summary for the whole of Council appears to show a much higher degree of lateness than ideal. In some instances this is an accurate reflection that the projects are actually late, but in others it is less accurate.
- 1.5 In explanation, this report has taken a very 'black and white' approach to reporting of the status of a project. If the stated milestones for 2018/19 will not be met, and/or for the budgeted funds for 2018/19 will not be spent. The project is classified as "Delayed" with regard to programme and the project is classified as "Under budget – delayed Project" with regard to budget.
- 1.6 This black and white approach is understood to be in keeping with the type of reporting requested by the Council. It is also considered to be a reasonable measure of performance for the usual physical works project.
- 1.7 However, there are a number of types of projects that are included in the report that do not follow this pattern, and the attached report presents a more pessimistic view because of that. These include:

- 1.7.1 Multi-year 'smoothed' programmes – in some instances the budget is set to provide a general allowance per year, but the expenditure is far more lumpy – for example land purchase for recreational needs has an annual allowance but expenditure may only occur every few years, but this is still counted as "Delayed".
- 1.7.2 Multi-year programmes – in some instances, Council staff seek to spend an annual allocation on a number of specific projects. It has not previously been a key driver to ensure all budget is spent in a particular year, but rather to ensure the programme expenditure is logical and well founded. However, under this methodology, if \$90,000 is spent from a budget of \$100,000, with the remainder to be incorporated with further coming funding, this will be classified as "Delayed".
- 1.7.3 Discretionary budgets allocated to Advisory Groups – in some instances, annual budgets are allocated, and the Advisory Groups decide how and when to spend the budget. Usually they will save up the allocation in order to afford a larger project, but this is still counted as "Delayed".
- 1.7.4 Sub-projects budgeted out of an allocated project – in some instances, staff break out several physical works 'projects' from a single budget source – this can mean that a single issue can increase the number of "Delayed" projects significantly.
- 1.8 Of course, in addition to the above examples, there are a number of projects that actually are delayed. These are reported in more detail below.
- 1.9 This recent level of reporting, along with a standard definition for programme and budget classifications, is likely to mean that staff will reconsider how projects are established in a lot more detail in the future, to ensure that the reported outcomes are a better true indicator of performance. However this is likely to take time to work through the system, as the current budgets are already established for 2019/20. In the meantime, the reported outcomes should be seen as an indication only, with the individual explanations for each project assisting with an understanding of where the Council sits in terms of the delivery of its capital works programme.
- 1.10 As a result of discussion at the March meeting of the Committee, there was a request to separate out those projects that are outside of the control of the Council for separate reporting. This has not yet been carried out, but will be for 2019/20.
- 1.11 However, to give some guidance, the following projects could be classified as the timing being outside the control of the Council, and is indicative of what the 19/20 reporting will possibly indicate.

Drainage		Land Purchase Pond 5, Culverts, Swales	\$ 2,280,000
		Pentecost Rd Stormwater Main	\$ 90,000
		Pentecost Rd SMA	\$ 25,000
		Mill Road SMAs	\$ 350,000
Water		Kaiapoi UV Treatment Implementation	\$ 100,000
		Pegasus WTP Upgrades (Tfr pumps & UV)	\$ 162,000
		Domain Rd UV Treatment Implementation	\$ 100,000
		Cust UV Treatment Implementation	\$ 50,000
		Poyntzs Source Upgrade	\$ 150,000
		Garrymere New Source	\$ 300,000
Recreation		Waikuku Camp Demolitions	\$ 15,000
		Waikuku Camp Ablutions Block Replacem	\$ 230,000
		Kairaki Camp Infrastructure Renewals	\$ 25,000
		Mandeville Sports Ground	\$ 200,000
		Rangiora Tennis Centre car park	\$ 315,000
		Pearson Park	\$ 42,700
		Rangiora Ashley General Landscape Devel	\$ 28,201
		Loburn Domain Memorial	\$ 10,619
		Kaiapoi Tuahiwi General Landscape Devel	\$ 46,420
		Interpretive Signs	\$ 20,000
		Oxford Ohoka General Landscape Develop	\$ 1,060
		Woodend Sefton General Landscape Devel	\$ 2,502
EQ Recovery		Beswick SMA	\$ 982,000
		Feldwick SMA	\$ 70,000
		Rangiora Cark Park Building	\$ 1,637,500

Attachments:

- i. Attachment 1 Council wide project summary June 18-19 (Trim 190905124554)
- ii. Attachment 2 Rooding project summary June 18-19 (Trim 190905124556)
- iii. Attachment 3 Rooding project overview June 18-19 (Trim 190905124557)
- iv. Attachment 4 Drainage project summary June 18-19 (Trim 190905124559)
- v. Attachment 5 Drainage project overview June 18-19 1 (Trim 190905124561)
- vi. Attachment 6 Water project summary June 18-19 (Trim 190905124562)
- vii. Attachment 7 Water project overview June 18-19 (Trim 190905124564)
- viii. Attachment 8 Wastewater project summary June 18-19 (Trim 190905124565)
- ix. Attachment 9 Wastewater project overview June 18-19 (Trim 190905124566)
- x. Attachment 10 Solid Waste project summary June 18-19 (Trim 190905124567)
- xi. Attachment 11 Solid Waste project overview June 18-19 (Trim 190905124568)
- xii. Attachment 12 Recreation project summary June 18-19 (Trim 190905124569)
- xiii. Attachment 13 Recreation project overview June 18-19 (Trim 190905124570)
- xiv. Attachment 14 EQ Recovery project summary June 18-19 (Trim 190905124571)
- xv. Attachment 15 EQ Recovery project overview June 18-19 (Trim 190905124573)

## 2 **RECOMMENDATION**

**THAT** the Council:

- (a) **Receives** report No.190823118101.
- (b) **Notes** the progress of the capital projects as detailed below and in the attached spreadsheets.
- (c) **Circulates** this report to all Community Boards for their information.

### 3 SUMMARY OF WHOLE OF COUNCIL

3.1 The headline values for each department are summarised in Table 2 below.

*Table 2: Department Capital Expenditure*

	<i>Total Capital Expenditure (\$000s)</i>				
	<i>Full Year Budget as per Long Term Plan</i>	<i>Full Year Revised Budget</i>	<i>YTD Budget</i>	<i>Actual as at 30 June 2019</i>	<i>% Actual Spend / Full Year Revised Budget</i>
Roading	11,246	19,852	19,852	15,396	78%
Drainage	5,965	8,823	8,823	6,016	68%
Water	7,601	9,349	9,349	8,217	88%
Wastewater	9,621	10,380	10,380	6,029	58%
Solid Waste	315	365	365	301	82%
Recreation	13,104	12,949	12,949	6,418	49%
Earthquake recovery and regeneration	18,666	18,706	18,706	12,513	67%
<b>Subtotal</b>	<b>66,518</b>	<b>80,424</b>	<b>80,424</b>	<b>54,890</b>	<b>68%</b>
District Development	-	-	-	66	-
Community Protection	85	74	74	29	35%
Community Development	350	350	350	328	94%
Libraries and Museums	459	404	404	304	75%
Property and Investments	2,408	2,584	2,584	437	17%
Non-Significant Activities	2,625	2,902	2,902	2,211	76%
<b>Total</b>	<b>72,445</b>	<b>86,738</b>	<b>86,738</b>	<b>58,265</b>	<b>67%</b>

### 4 COMPARISON WITH MARCH REPORT

- 4.1 As at end March 2019, The U&R and C&R were predicting to spend 73% (c.f. 68% in Table 2 above).
- 4.2 This reduction of approximately 5% (or approximately \$4.6mill) is largely due to not completing the following projects that had been predicted in March to be completed:
- Roothing (approx. \$1.0mill) – Development Contribution related projects weren't completed due to developer timing.

- Drainage (approx. \$0.4mill) – less on land purchase as developers weren't as advanced as predicted.
- Wastewater (approx. \$0.4mill) – timing of invoicing for existing pipelines, and slower on Charles St.
- Parks and Reserves (approx. \$1.0mill) longer negotiations on Waikuku Camp, slower progress on Court facilities.
- Earthquake recovery (approx. \$1.8mill) – slower progress on a number of red-zone activities.

## **5 COMPARISON WITH 2017/18**

- 5.1 The June 2018 report stated 'as at 30 June 2018, 151 (56%) of the 271 projects were completed or on time in this financial year.' Note this is a direct comparison with the 62% in Figure 1 below.
- 5.2 The June report also noted that the Council has spent \$84.172 mill out of \$121.496mill, which is approx. 69%. This is a similar level of achievement as this year.

## **6 SIGNIFICANT CAPITAL EXPENDITURE**

- 6.1 The following are significant projects (>\$200,000) that have been fully completed within the 2018/19 financial year;

- **Roading**
  - Re-metalling \$0.52mill
  - Signs renewal \$0.28mill
  - Pavement rehabilitation \$0.91mill
  - Drainage renewals – Kerb & Channel \$0.63mill
  - Resealing/Resurfacing \$1.88mill
  - Footpath reconstruction \$0.66mill
  - New footpaths \$0.20mill
  - Doncaster Development land purchase \$1.16mill
  - Resurfacing new arterial road \$0.24mill
  - Smith St / Williams St intersection \$0.43mill
- **Drainage**
  - Townsend Rd stormwater (LOS) \$0.63mill
  - Townsend Rd stormwater (growth) \$0.21mill
  - North Brook and Railway Drain \$0.47mill
  - East Woodend Detention pond \$0.41mill
  - East Woodend reticulation \$0.37mill
  - Kaiapoi Flood response \$0.25mill
  - Ohoka Flood Response \$0.31mill
- **Water**
  - High St water main \$0.22mill
  - Southwest Rangiora main \$0.32mill
  - N/E Kaiapoi booster main \$0.59mill
  - Kaiapoi headworks \$0.27mill
  - Kaiapoi well head \$0.20mill
  - Connection to Mandeville \$0.30mill
  - Gladstone to Pegasus \$0.70mill
  - Oxford Rural #1 Source \$2.34mill
  - Rockford/Depot trunk main \$0.23mill
  - Summerhill source \$0.22mill
- **Wastewater**
  - Central Rangiora – West Rangiora portion \$0.77mill
  - Rangiora WWTP inlet \$0.30mill

○ Railway Rd to WWTP (LOS)	\$0.43mill
○ Railway Rd to WWTP (growth)	\$0.43mill
○ Kaiapoi pipeline replacement	\$0.23mill
○ Ocean outfall	\$0.20mill
○ Oxford WWTP aerators	\$0.69mill
• Solid Waste	
○ Southbrook compactor shelter	\$0.22mill
• Recreation	
○ Land purchase neighbourhood	\$1.46mill
○ Land development neighbourhood	\$0.26mill
• Earthquake recovery	
○ Kaiapoi east services rerouting	\$0.30mill
○ Kaiapoi East Access Road	\$0.80mill
○ Red Zone road decommissioning	\$0.81mill
○ Kaiapoi river terraces	\$1.51mill
○ Kaiapoi boat ramp and pontoon	\$0.29mill
○ Seismic strengthening	\$0.25mill
○ Red Zone BMX	\$0.21mill
○ Enabling Works	\$0.48mill

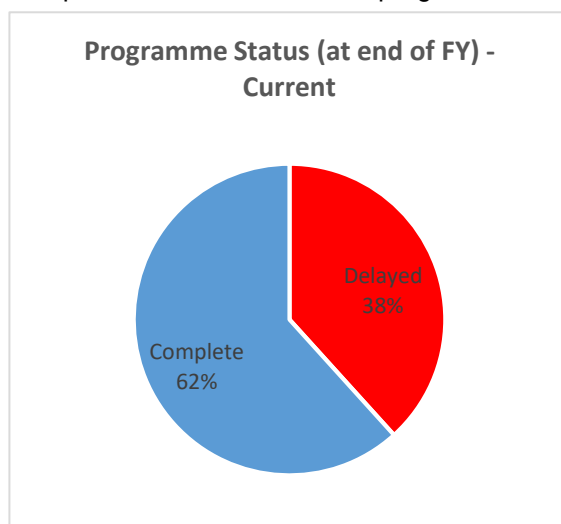
## 7 **SUMMARY of U&R and C&R PROJECTS**

### 7.1 General

- For this report, only the seven asset areas listed above the subtotal in the table above have had all projects tracked in a detailed spreadsheet. Therefore the following comments in this section only relate to the seven areas which are currently being tracked in more detail, being Rooding, Drainage, Water, Wastewater, Solid Waste, Recreation, and Earthquake Recovery/Regeneration.

### 7.2 Overall programme

- The pie-chart below shows the programme status for all seven activities combined.



*Figure 1: EOFY Programme Status*

- In these seven areas, the Council has a total of 357 projects over seven different activities which are detailed below. Of these 62% (based on the predicted value of the expenditure) has been completed. (Note this refers to the 'percentage of projects completed', whereas Table 2 refers to the 'percentage of budget spent'.

- The reasons for the delays are provided in more detail below, and on the attached Overview spreadsheets for each of the seven asset areas.

### 7.3 Overall budget

- Regarding the budgets, of the \$80.22mill budgeted, the final expenditure at year end is approx. \$55.41mill. Of this \$45.10mill will be capitalised, with a further \$10.19mill carried over as work in progress. There is a further \$4.75mill which is a savings, leaving \$20.18mill carried over as unspent.

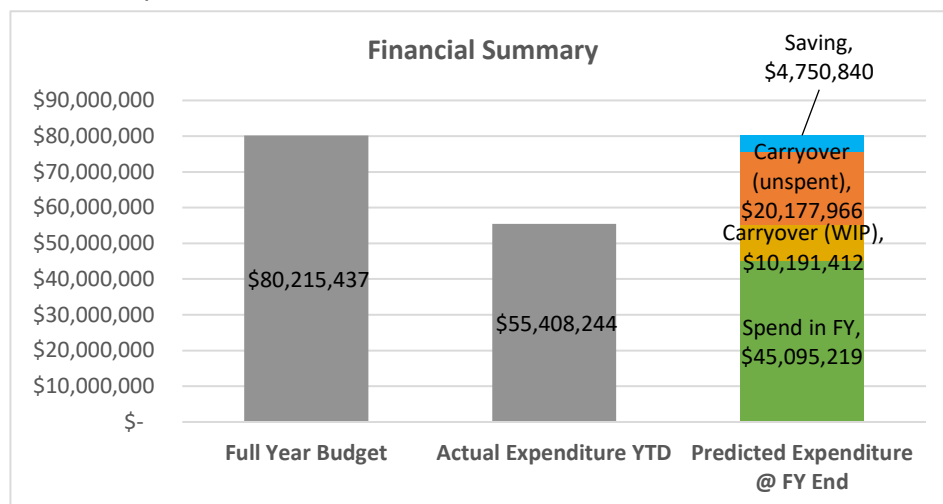


Figure 2: Overall Budget Financial Summary

### 7.4 Carry-overs

- Regarding carry-overs, there were originally \$18.41mill planned budget carry-over for multi-year projects, and now there is \$30.37mill, and \$10.19mill expenditure carry-over.

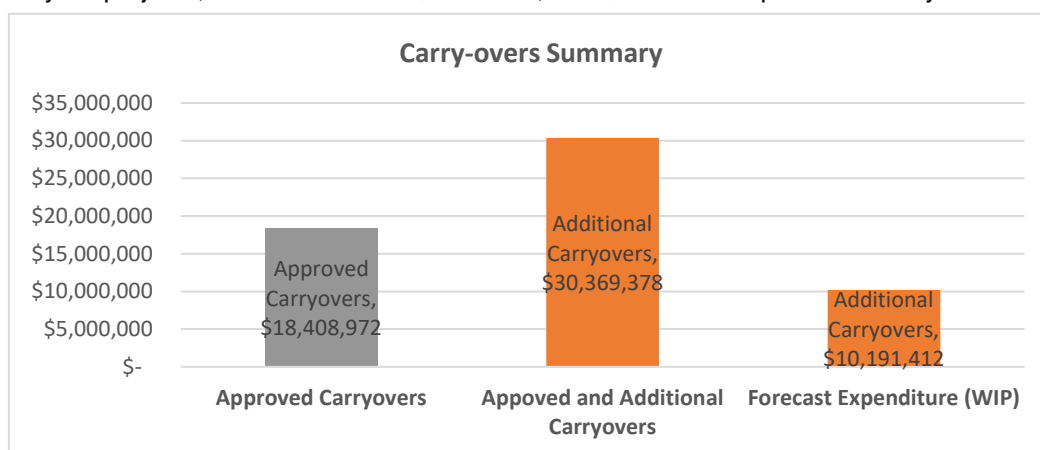


Figure 3: Carry-overs Summary

## 8 IMPROVEMENT ACTIONS

### 8.1 In response to the information reported above, there are a number of actions which are being implemented.

- In the Annual Plan, the Council resolved to delay some projects to ensure that the 2019/20 Capital works programme is achievable.
- The Senior Engineering Advisor is taking a specific role with several key projects to assist the relevant staff move them forward.

- The 2019/20 programme has been populated into the newly improved tracking spreadsheet, and discussions on required timeframes, milestones and actions are well advanced.
- The newly populated projects have been set up with clearer timeframes for each milestone, and there has been more thorough planning of key steps at the start of the year, and more robust monitoring throughout the year against achieving those.
- More efficient procurement processes are being developed to ensure that procurement of expertise, or contractors can be achieved quickly and efficiently.
- The project tracking sheet has been improved to ensure that there is clear visibility of planned expectations, and performance against those. This will be updated on a monthly basis, to ensure good clarity at Programme Manager, and senior management level.
- The reporting will be based on a clear definition as to what will be achieved within the current financial year.
- Additional resources are being utilised to assist with tracking and managing the programme of works.
- These projects are being identified as 'those under Council control' and those under '3rd party control' to allow reporting to differentiate between performance under these two scenarios.
- A more robust planning process is intended for future years, whereby discussions on delivery will start in February / March (when the capital programme is still in draft). While there are some risks of changes through the consultation process, this is balanced by the opportunity for earlier planning and therefore more certainty of timely delivery.
- The establishment of projects in the future will be carefully considered to ensure that the reporting accurately reflects the intended actions for the year.

## **9 ROADING**

### **9.1 Overview**

- The Roding programme has delivered a large number of its deliverables, but there are some significant projects that are not advanced as could be expected.
- The Roding programme includes a number of projects that are effectively a rolling programme of works with an annual allowance each year.
- In addition, the Roding programme is more dependent on external agencies for the progress on its programme.

### **9.2 Overall programme**

- There are 56% of the roading projects (by expenditure) completed, and 44% delayed. (Note this is different than the '% Actual Spend / Full Year Revised Budget' shown in Table 2, as it doesn't include expenditure on 'delayed projects').

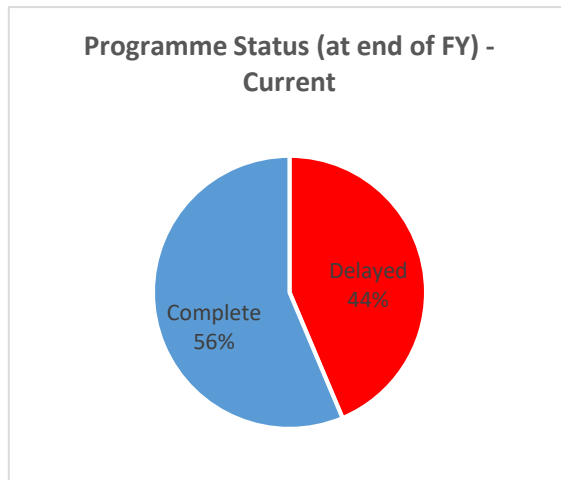


Figure 4: Programme Status - EOFY

### 9.3 Overall budget

- Regarding the budgets, of the \$19.85mill budgeted, the final expenditure at year end is approx. \$15.96mill. Of this \$14.47mill is on track to be capitalised, with a further \$0.99 mill predicted to be carried over as Work in Progress. There is a further \$0.53mill savings, which leaves \$4.90mill to be carried over as unspent.

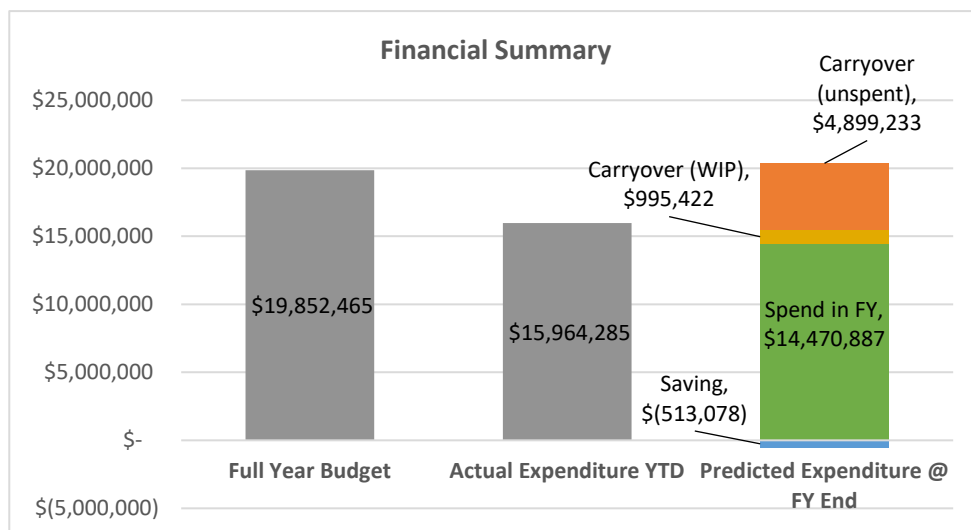


Figure 5: Financial Summary

### 9.4 Carry-overs

- Regarding carry-overs, there were originally \$2.00mill planned budget carry-over, and now there is now \$5.89mill budget carry-over, and \$0.99mill expenditure carry-over.

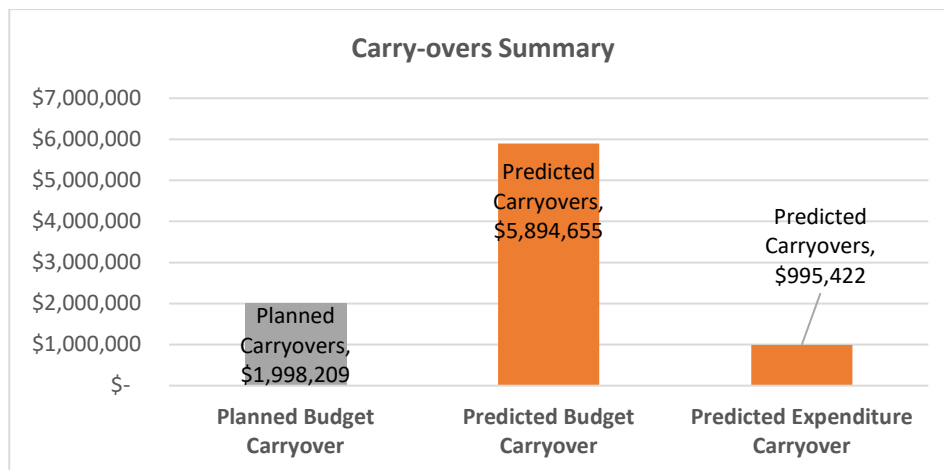


Figure 6: Carry-overs Summary

### 9.5 Projects

- There are 58 projects in total.
- Of these there are 28 delayed, including LED replacement and Lighting replacement, Roadside Hazard, Gravel Pits, Land purchase improved LOS, West Belt extension, Silverstream arterial, West Rangiora Route assessment, Skewbridge Rd bridge, Rangiora/Woodend Rd improvements, Woodend Improvements, Southbrook Rd improvements, walking and cycling programme, and walking and cycling implementation, Kaiapoi and Rangiora Park and Ride, Council performed work, Gladstone Rd cycle, Waikuku to Pegasus cycleway, Oxford Rd urbanisation, Cone St, Direct payments to developers, Woodend East, West Rangiora, and Southbrook ODP, and Silverstream collector.
- There are a number of reasons for the delays, but a common theme is that many of the projects require reaching agreement with external parties. This includes developers, NZTA and ECan.
- In addition, some projects have not had sufficient high level management, and so have not progressed through the hurdles as would be necessary to keep them on programme.
- One issue in particular is that the Council staff have previously treated some programmes as an ongoing rolling programme of works, where a fund was allocated each year to work through a list of projects. The more recent focus on seeing each year's programme as a series of agreed deliverables will require some additional focus to ensure better compliance.

## 10 DRAINAGE

### 10.1 Overview

- The Drainage programme is well behind where it was planned to be. There are a number of complex projects that require considerable staff and management input, and to date other commitments have meant that this has not occurred to the degree necessary to achieve the programme.

### 10.2 Overall programme

- Overall the drainage projects are behind programme. There are 69% (by expenditure) completed and 31% delayed.

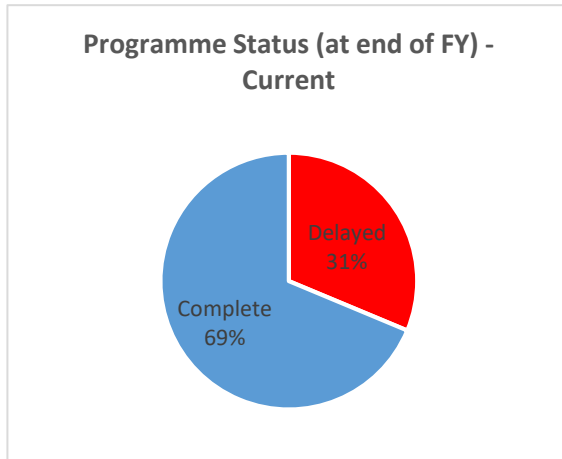


Figure 7: Programme Status - EOFY

### 10.3 Overall budget

- Regarding the budgets, of the \$8.82mill budgeted, the final expenditure at year end is approx. \$5.97mill. Of this \$5.31mill will be capitalised, with a further \$0.71mill predicted to be carried over as work in progress. There is a saving of \$0.17mill, which leaves \$2.98mill predicted to be carried over as unspent.

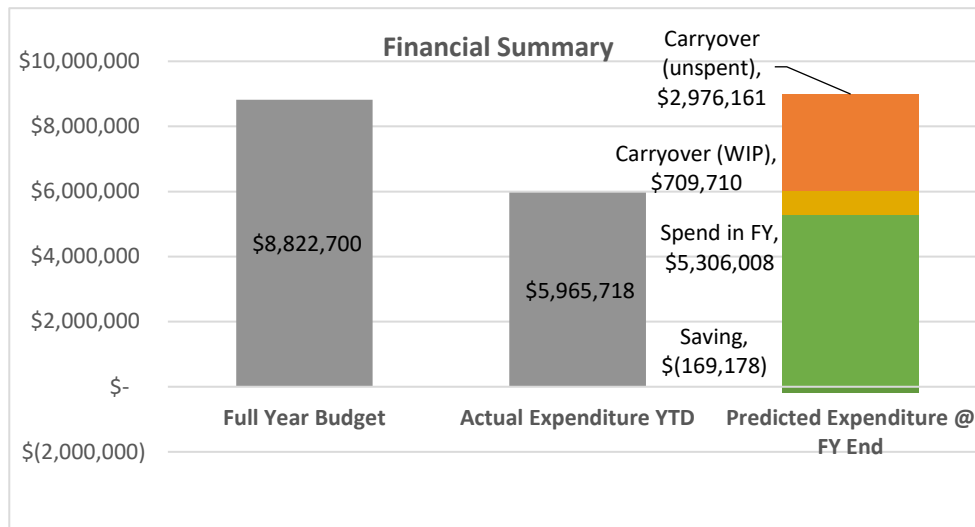


Figure 8: Financial Summary

### 10.4 Carry-overs

- Regarding carry-overs, there were originally \$0.68mill planned budget carry-over for multi-year projects, and now there is \$3.69 actual budget carry-over, and \$0.71mill expenditure carry-over (WIP).

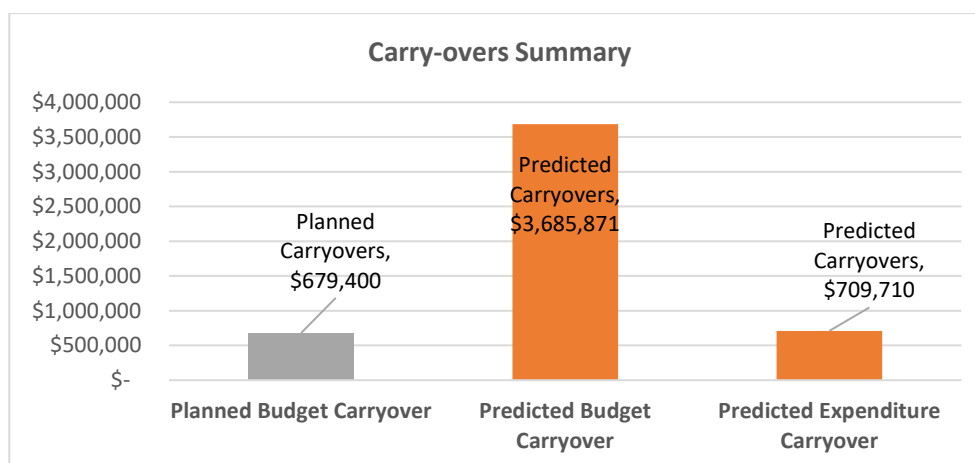


Figure 9: Carry-overs Summary

## 10.5 Projects

- There are 53 projects in total in Drainage.
- 17 projects will be incomplete at 30 June 2019. These include seven projects in Rangiora (Northbrook Enhancement Work, Townsend Field Land Purchase, Northbrook-Janelle to White, Wiltshire-Green Pipework upgrade, Pentecost piping, Pentecost SMA and Flaxton Road Urbanisation), four in Kaiapoi (P/S renewals, McIntosh Drain, Parnhams Drain Pumpstation, and Flap gates), one in Ohoka (Mill Rd SMA), four in District (Siena/Silano, Redfern, Tuahiwi Stream capacity and Lehmans Rd Stage 1) and one in Oxford (Minor Improvements).
- There are a range of reasons for the delays, including developer timing, and added complexities. There are a number that are very close to completion but just missed the FY end (P/S renewals, Siena/Silano, Red Fern). Examples of developer delays include works on Land Purchase pond 5, Pentecost, and Mill Road. The remainder are projects which have not been progressed in a timely manner but are now advancing (North Brook Enhancement, North Brook Janelle-White, Wiltshire, Flaxton Rd, McIntosh, Parnham P/S).

## 11 WATER

### 11.1 Overview

- The Water programme is largely on track, with the majority being completed.

### 11.2 Overall programme

- The water projects are tracking well and 90% (by forecast expenditure) completed, and 10% delayed.

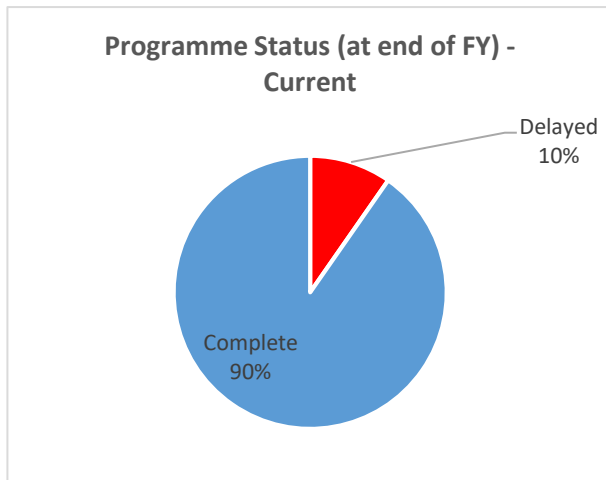


Figure 10: Programme Status - EOFY

### 11.3 Overall budget

- Regarding the budgets, of the \$9.35mill budgeted, the final expenditure at year end is approx. \$8.22mill. Of this \$7.57mill will be capitalised, with a further \$0.65mill to be carried over as work in progress. There is a further \$0.23mill which is a savings, leaving \$0.90mill predicted to be carried over as unspent.

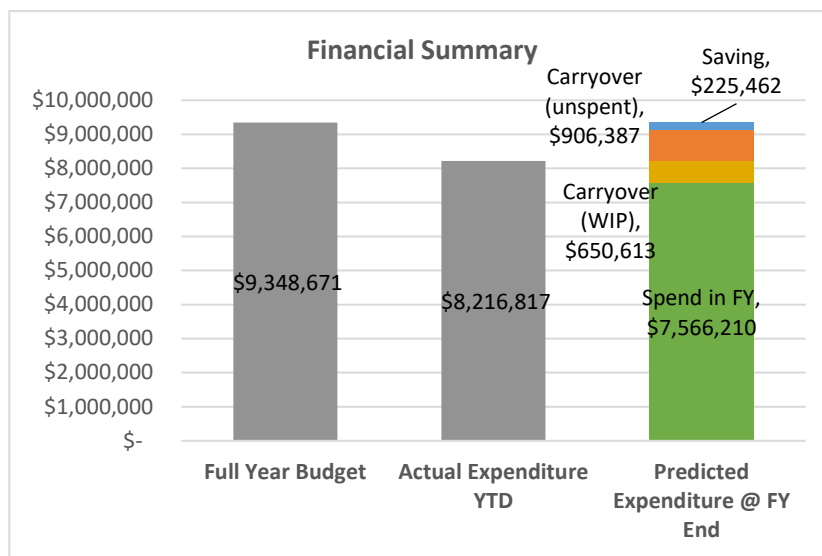


Figure 11: Financial Summary

#### 11.4 Carry-overs

- Regarding carry-overs, there were originally \$1.23mill planned budget carry-over for multi-year projects, and now there is \$1.56mill. There is \$0.66mill expenditure carry-over (WIP).

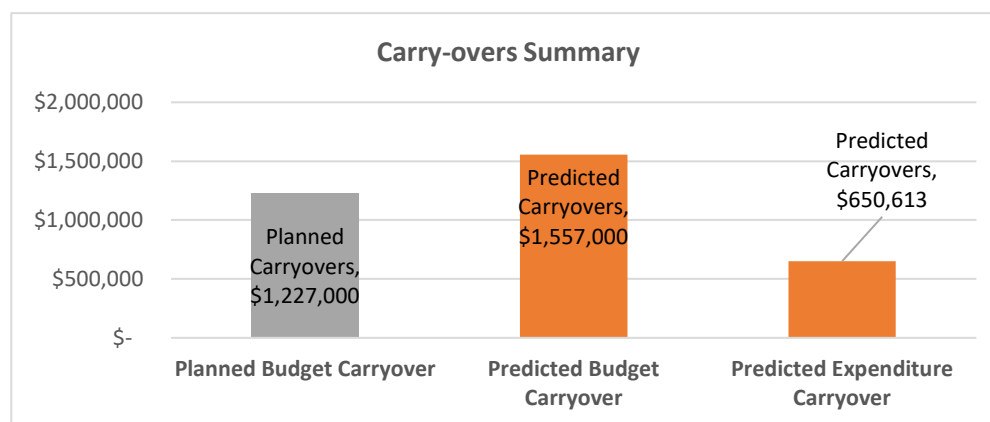


Figure 12: Carry-over Summary

#### 11.5 Projects

- There are 59 projects in total in Water.
- There are nine projects that will not meet the original programmed completion date. Of these five relate to UV upgrades in the various towns, where the Council has decided to delay works until there is more certainty on the statutory environment that the Council will be required to meet.
- In addition, the Darnley Square Reservoir strengthening has been delayed to better meet the contractors programme. Also the Garrymere and Poyntzs Road source upgrade projects have been delayed as the community consultation for both of these has taken longer than anticipated. Both of these are complex projects both in terms of the physical solution required, and also in terms of community impact.
- In addition, the Smith St bore will now be completed in July.

### 12 WASTEWATER

#### 12.1 Overview

- The Wastewater programme is generally as previously reported, except that the Rangiora Stage 3 sewer upgrade did not get completed by end June, rather finishing mid-July.

#### 12.2 Overall programme

- For the wastewater projects 80% of the projects will be completed, and 20% delayed.

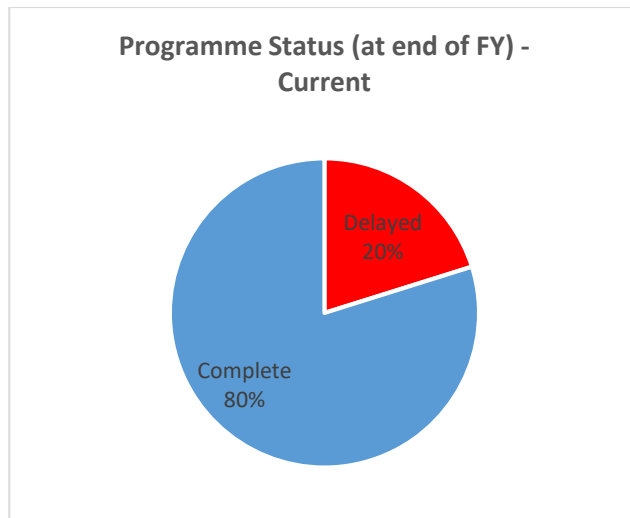


Figure 13: Programme Status - Current

### 12.3 Overall budget

- Regarding the budgets, of the \$10.38mill budgeted, the final expenditure at year end is approx. \$6.03mill. Of this \$5.63mill will be capitalised, with a further \$0.40mill predicted to be carried over as work in progress. There is a further \$3.36mill which is a savings, leaving \$0.98mill to be carried over as unspent.

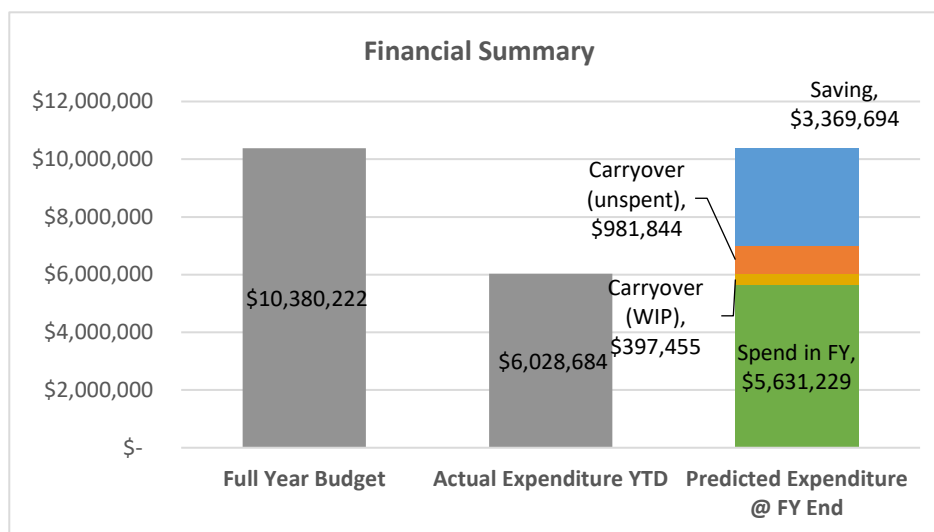


Figure 14: Financial Summary

### 12.4 Carry-overs

- Regarding carry-overs, there were originally \$1.27mill planned budget carry-over for multi-year projects, and there is now \$1.38mill budget carry-over, and \$0.40mill expenditure carry-over.

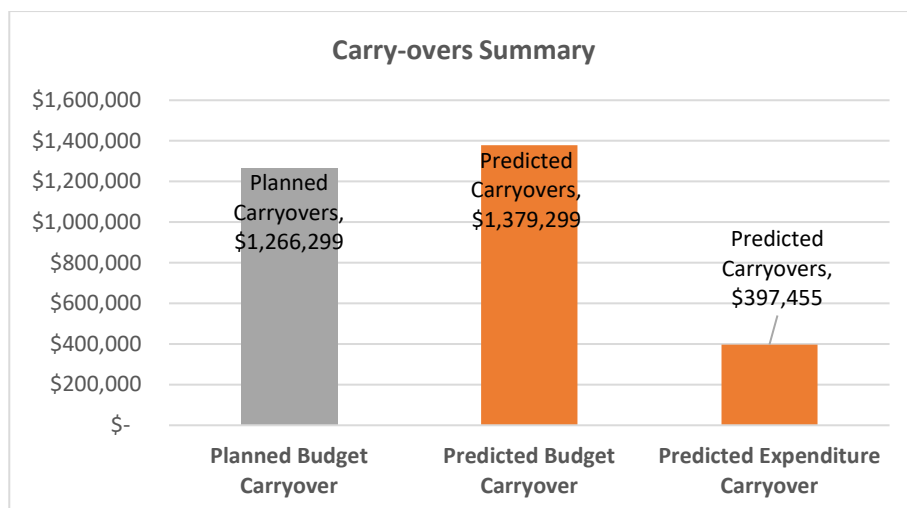


Figure 15: Carry-Over Summary

### 12.5 Projects

- There are 45 projects in total in Wastewater.
- Of these six projects are delayed, being Central Rangiora Stage 3, Septage facility, Charles Street, Cridland Street, Fernside connection to EDSS, and review the Oxford resource consent. This is a mixture of just missing the June deadline, as well as delaying works for better planning.

## 13 SOLID WASTE

### 13.1 Overview

- The Solid Waste programme is relatively small, and is predicted to be fully completed.

### 13.2 Overall programme

- The solid waste projects are largely delivered with 96% (by value) completed.
- Two linked projects have been delayed by late delivery of a report (Southbrook disposal pit and Resource and Recovery area upgrades).

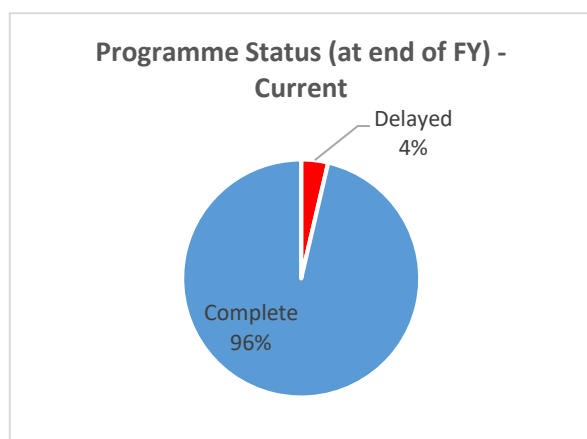


Figure 16: Programme Status - Current

### 13.3 Overall budget

- Regarding the budgets, of the \$364,969 budgeted, the final expenditure at year end is approx. \$301,323. Of this \$290,323 will be capitalised this year, two projects are delayed, and so

\$11,000 will be carried over as Work In Progress, and \$43,000 will be carried over as unspent. There is \$20,646 savings.

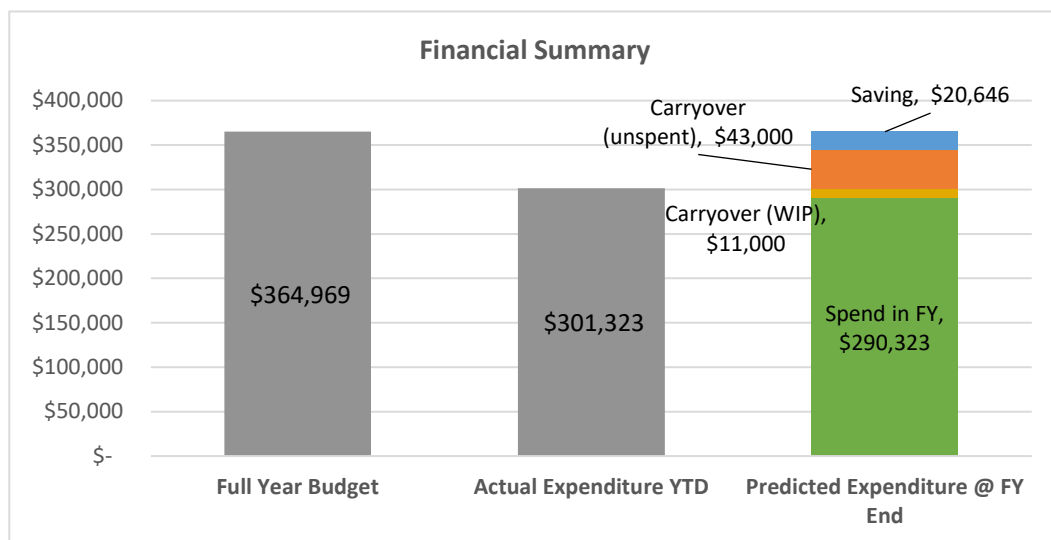


Figure 17: Financial Summary

#### 13.4 Carry-overs

- Regarding carry-overs, there were originally \$54,000 planned budget carry-over for multi-year projects, and this remains the case. There is \$11,000 expenditure carry-over (WIP).

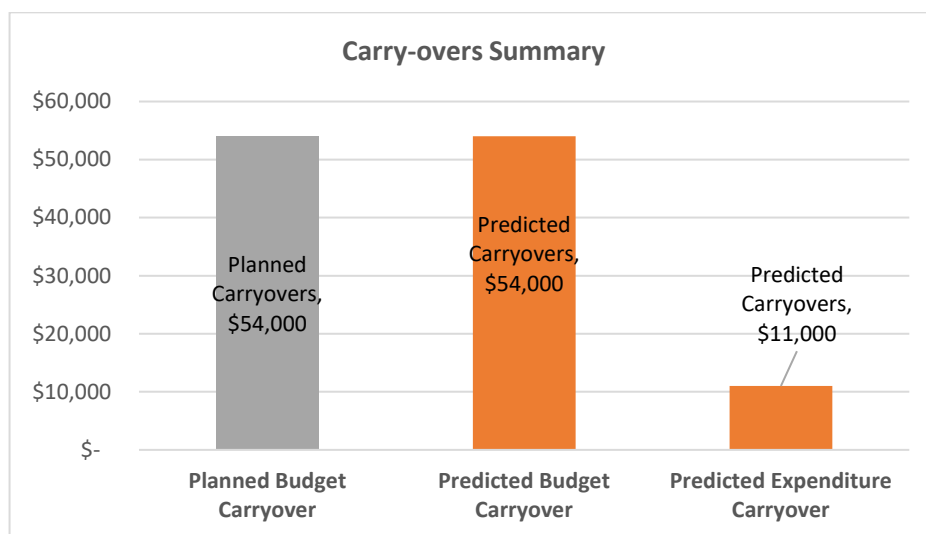


Figure 18: Carry-over Summary

#### 13.5 Projects

- There are eight projects in total. Six are completed and two (as above) are delayed.

### 14 RECREATION

#### 14.1 Overview

- As previously noted, the Recreation programme reads considerably worse than is actually the case. In addition, there are a number of issues with interpreting the results in a very black and white manner for the Recreation portfolio.

- There are a number of reasons why the reporting method does not accurately reflect the actual situation. These include:
- The Recreation department generally allow for a 'smoothed' approach to renewals and other regular maintenance. However, while the actual costs generally match the budgets over a five year period, the expenditure is usually far from smooth. This can mean that the expenditure is not required in a particular year, and so is carried over, and this reporting system identifies that project as "Delayed".
- Some of the budgets are annual allocations provided to Advisory groups. Therefore the timing of expenditure is generally out of the Council staff's control.
- In some instances, a main project has been separated out in a number of smaller projects. This can mean that the number of projects that are delayed or at risk is more than would otherwise be the case.
- However it is worth noting that the actual completion is significantly better than was previous predicted, as a better understanding of how the projects should be classified has emerged.

#### 14.2 Overall programme

- A total of 47% are completed (by expenditure), with 53% delayed.

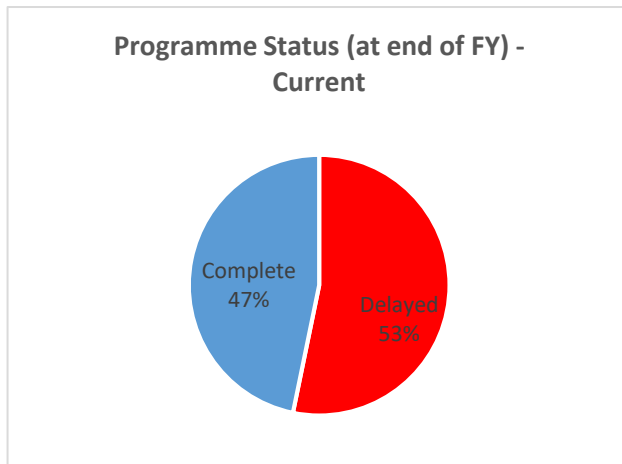


Figure 19: Programme Status - Current

#### 14.3 Overall budget

- Regarding the budgets, of the \$12.95mill budgeted, the final expenditure at year end is approx. \$6.41mill. Of this \$4.5mill will be capitalised, and \$1.92 carried over as Work in Progress. There is a further \$1.27 mill which is a savings, leaving \$5.27mill carried over as unspent.
- The large increase in savings since the March report is due to changing the classification of the Land Purchase Neighbourhoods underspend as a saving, as it won't be carried over.

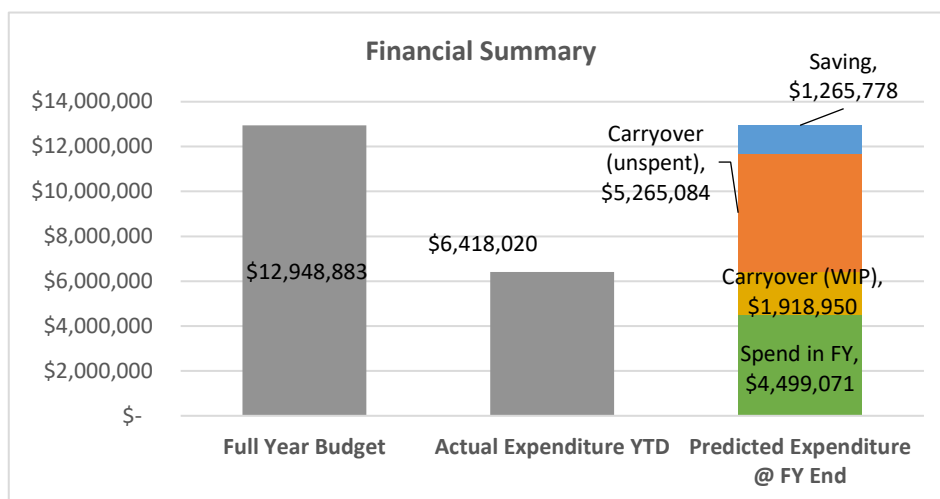


Figure 20: Financial Summary

#### 14.4 Carry-overs

- Regarding carry-overs, there were originally \$5.24mill planned budget carry-over for multi-year projects, and now there is \$7.18mill budget carry-over, and \$1.92mill expenditure carry-over.

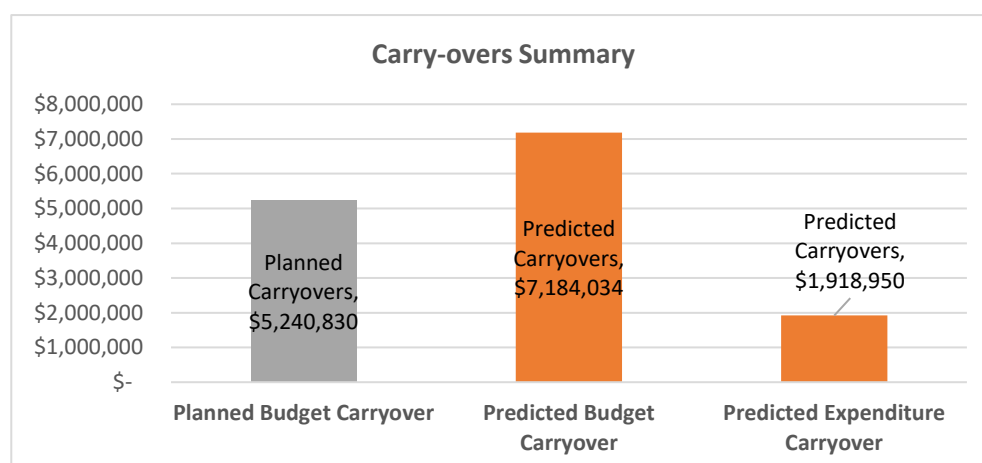


Figure 21: Carry-over Summary

#### 14.5 Projects

- There are 83 projects in total.
- Of these 36 are delayed, including:
  - Waikuku Camp Demolitions
  - Waikuku Camp Ablutions Block Replacement
  - Kairaki Camp Infrastructure Renewals
  - Toilet Renewals
  - Mandeville Sports Ground
  - Crime Camera
  - Rangiora Cemetery Potable water
  - Court facilities
  - General building renewals
  - Furniture

- Roads & Carparks
  - Play Safety Surface/Equipment
  - Hard Court Renewals
  - Sparks Land
  - Ohoka Domain
  - Mandeville Sports Ground
  - Silverstream Planting
  - Rangiora Tennis Centre car park
  - Pearson Park
  - Non-specified Reserve Enhancement
  - General Reserve Renewals
  - Future Sports Ground Development
  - Taranaki Stream
  - Hurunui reserve
  - Rangiora Ashley General Landscape Development
  - Kaiapoi Tuahiwi General Landscape Development
  - Town entrance Development
  - Kaiapoi Flag Poles
  - Interpretive Signs
  - Oxford Ohoka General Landscape Development
  - Woodend Sefton General Landscape Development
  - Western Ridge Seat
  - The Oaks reserve
- As previously noted, there are many reasons for these delays, including reliance on third parties, as well as the budgets being an 'allocation' to be transferred between years where necessary.

## **15 EARTHQUAKE RECOVERY AND REGENERATION (REGEN)**

### **15.1 Overview**

- The performance of the Regen budget is better than the graphs below would indicate. The results have been skewed by several long term projects where there has been significant funding carried forward from previous years, without a clear programme to achieve the full outcome in this year.

### **15.2 Overall programme**

- The Regen projects have a total of 44% (by expenditure) completed, and 56% delayed. The delayed projects include two town centre projects, four drainage projects, two roading projects, two recreation projects, and seven red-zone projects.

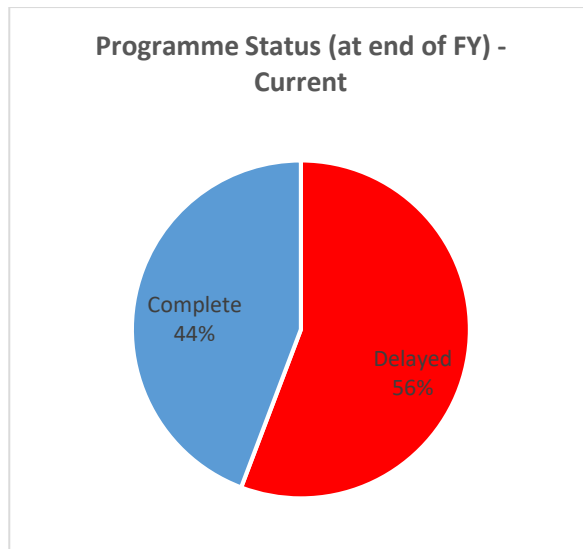


Figure 22: Programme Status - Current

### 15.3 Overall budget

- Regarding the budgets, of the \$18.71mill budgeted, the final expenditure at year end is approx. \$12.51mill. Of this \$7.22mill has been spent, with a further \$5.29mill carried over as Work in Progress. In addition there is a saving of \$0.68mill, leaving \$5.51mill to be carried over as unspent.

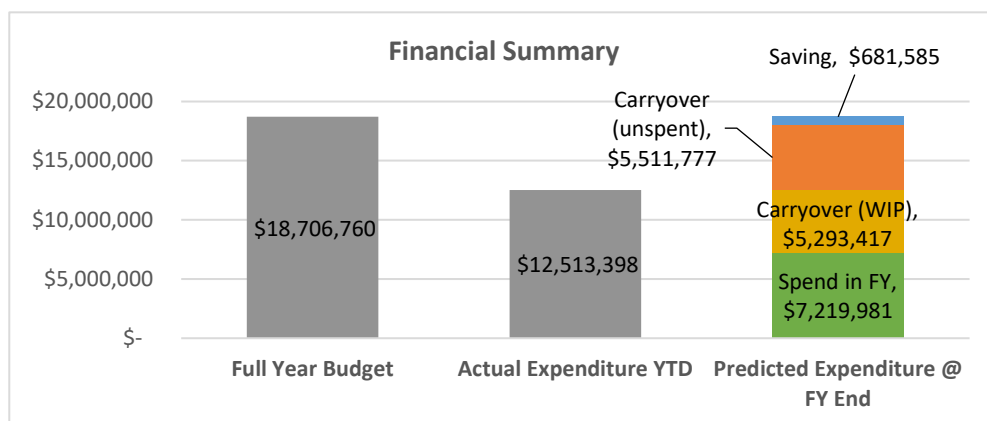


Figure 23: Financial Summary

### 15.4 Carry-overs

- Regarding carry-overs, there were originally \$7.93mill planned budget carry-over for multi-year projects, and now there is \$10.81mill budget carry-over, and \$5.23mill expenditure carry-over (WIP).

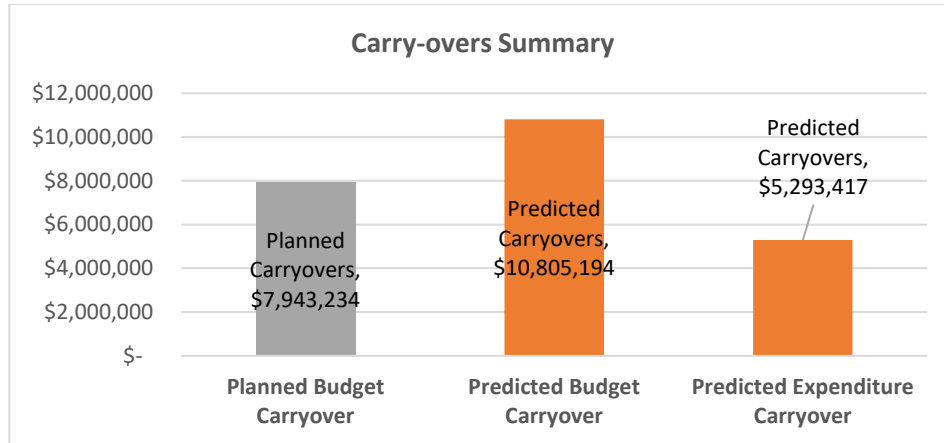


Figure 24: Carry-over Summary

### 15.5 Projects

- There are a total of 46 projects.
- A total of 18 are predicted to be delayed. These include Kaiapoi and Rangiora Town centres, Raven Quays pipework, Feldwick and Beswick SMA, servicing houses with drainage, Feldwick catchment, Jones St pipes and roading, Rangiora carpark building, Kaiapoi pontoon, and Kaiapoi riverbanks, Murphy Park, Red Zone (restoration, rural, eco linkages, food forest, dog park, sports fields and road upgrades).
- There are a number of reasons for the delays. A number of the projects are the remainder of large budgets, that have progressively been spent, and now there is a budget which requires further work to determine the appropriate expenditure. In other instances, projects are part of a larger programme, and can't be spent due to bigger issues.

## 16 COMMUNITY VIEWS

### 16.1 Groups and Organisations

- Not applicable.

### 16.2 Wider Community

- It is recommended that this report is circulated to the Community Boards for their information.
- The projects within the capital works programme have been consulted through the Long Term Plan and Annual Plan.

## 17 IMPLICATIONS AND RISKS

### 17.1 Financial Implications

- Projects which are not completed will have a short term impact on debt, as the debt will not have to be raised as quickly as expected. However, projects which are not completed will impact on the completion of projects planned for next year as staff will have more work to be completed next year.
- The effect on rates will be advised separately.

### 17.2 Community Implications

- The community implications of not completing projects are variable and different for every project. This is dealt with on a project by project basis in the commentary. However, in general delays are not ideal, and undermine the community's confidence in the Council to deliver.

### 17.3 Risk Management

- Risk is associated with the delay of projects with the main consequences being:
  - Necessary work not being completed could result in not achieving levels of service.
  - Price fluctuations due to the current economic environment.
  - Earthquake recovery – availability and amount of government funding and insurance recoveries for some assets.
  - Further costs which may be incurred in future earthquakes e.g. Council self-insures bridges in conjunction with NZTA funding.
  - Risk of delays of work that is intended to mitigate the effects of an event, that the event occurs in the meantime.
  - Risk of delays of work to deal with growth that undue effects are created if the growth still occurs.
  - Risk of a negative effect on reputation and perception.

### 17.4 Health and Safety

- Contracts and work undertaken have been subject to the Council's Procurement and Contract Management Policy and contain minimum requirements, expectations and controls to ensure the Health and Safety Act is being met.

## 18 CONTEXT

### 18.1 Policy

- This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

### 18.2 Legislation

- This report has been prepared and provided with reference to the financial provisions relating to the Local Government Act 2002 Subpart 3 – Financial Management, and also follows Financial Reporting Standards.

### 18.3 Community Outcomes

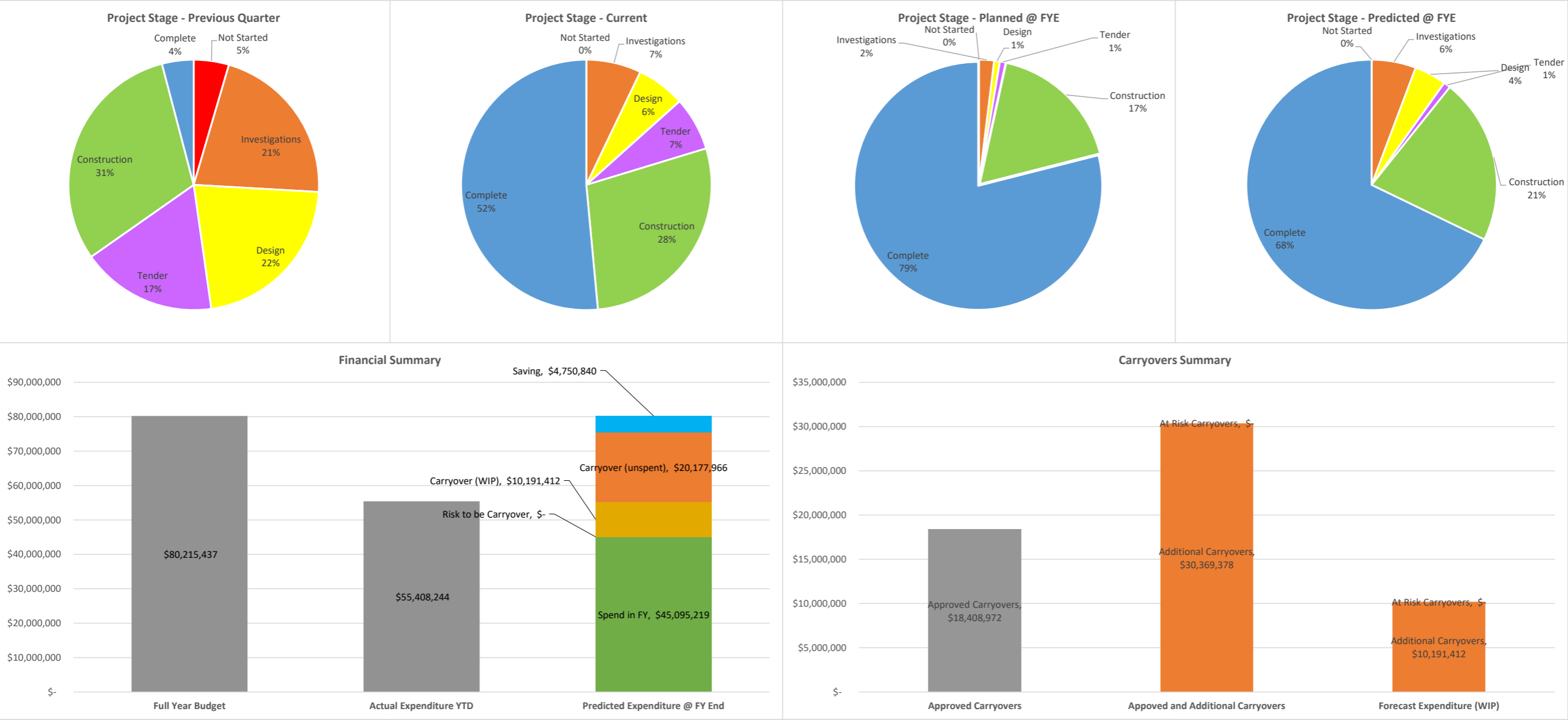
- The Annual Report contributes to the outcome:
- “There are wide ranging opportunities for people to contribute to the decision-making by public organisations that affects our District.”
  - Public organisations make information about their plans and activities readily available.
  - Public organisations make every effort to accommodate the views of people who contribute to consultations.

### 18.4 Delegations

- This report is submitted to the Audit and Risk Committee, which has delegation to consider this matter.

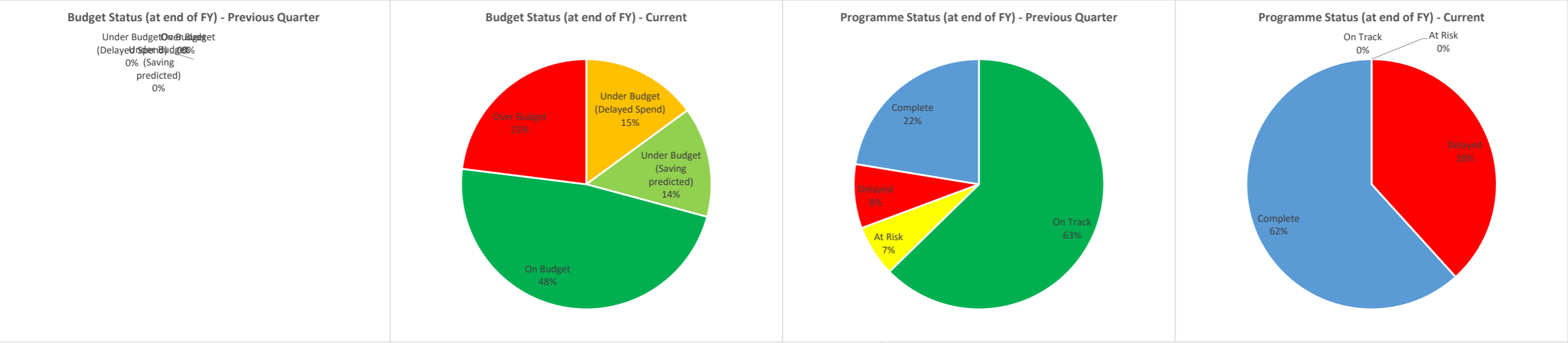
Summary of Capital Works Programme - 2018-2019 Financial Year - 3rd Quarter - DRAFT

SUMMARY



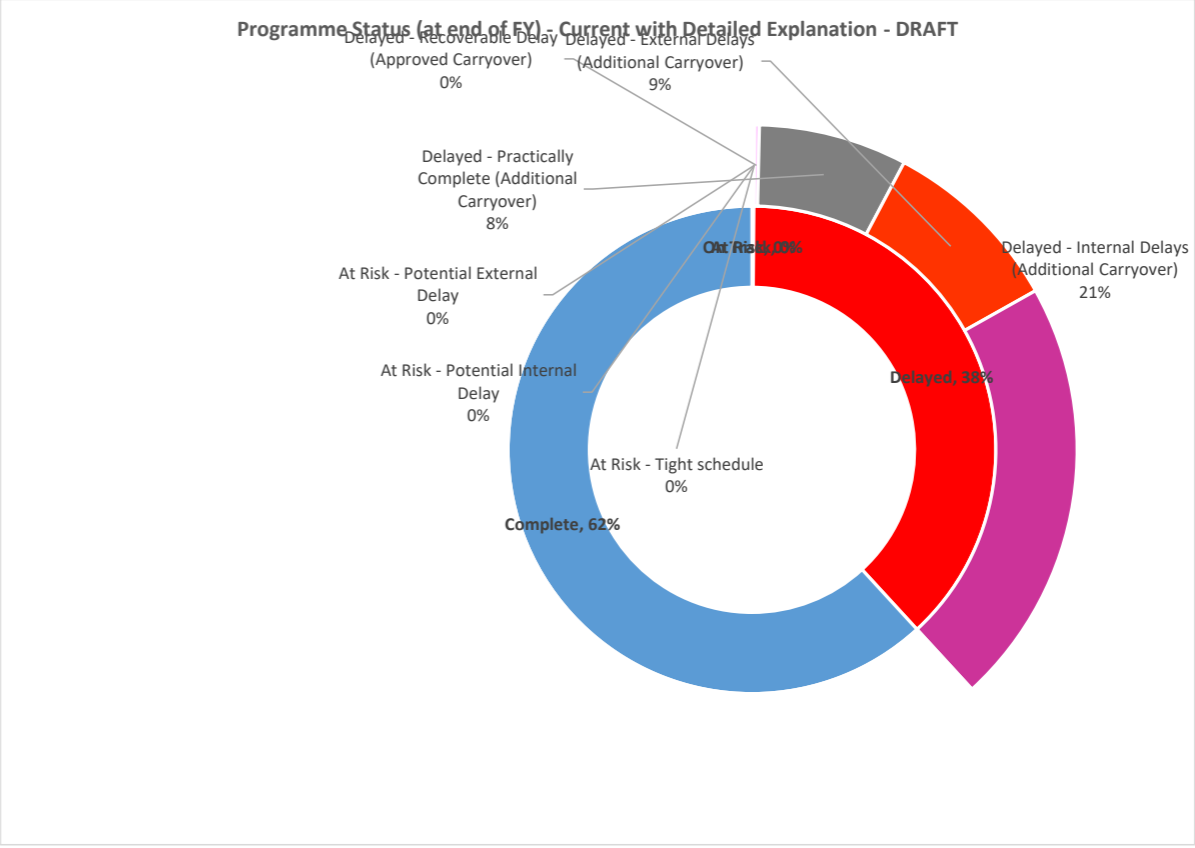
Summary of Capital Works Programme - 2018-2019 Financial Year - 3rd Quarter - DRAFT

SUMMARY



DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
Under Budget (Saving Predicted)	Refers to projects where the project work this FY is expected to be delivered under budget. This includes projects that will be completed this financial year and delivered under budget or (if multi-year future) the unspent budget will not be carried forward to the next FY.
Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.



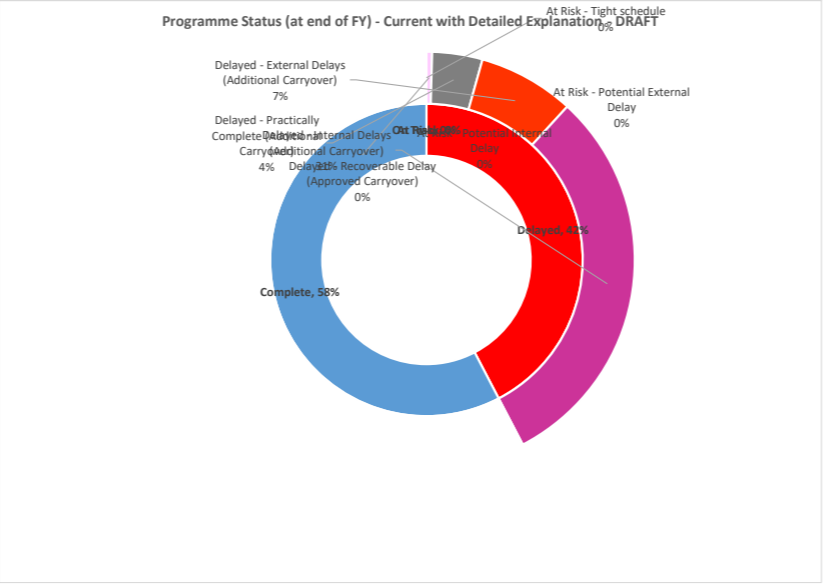
Roading Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

SUMMARY



DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g. due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
Under Budget (Saving Predicted)	Refers to projects where the project work this FY is expected to be delivered under budget. This includes projects that will be completed this financial year and delivered under budget or (if multi-year future) the unspent budget will not be carried forward to the next FY.
Approved Carryover	Refers to the projects where the Carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.



## **Roading Capital Works Programme - 2018-2019 Financial Year - 4th Quarter**

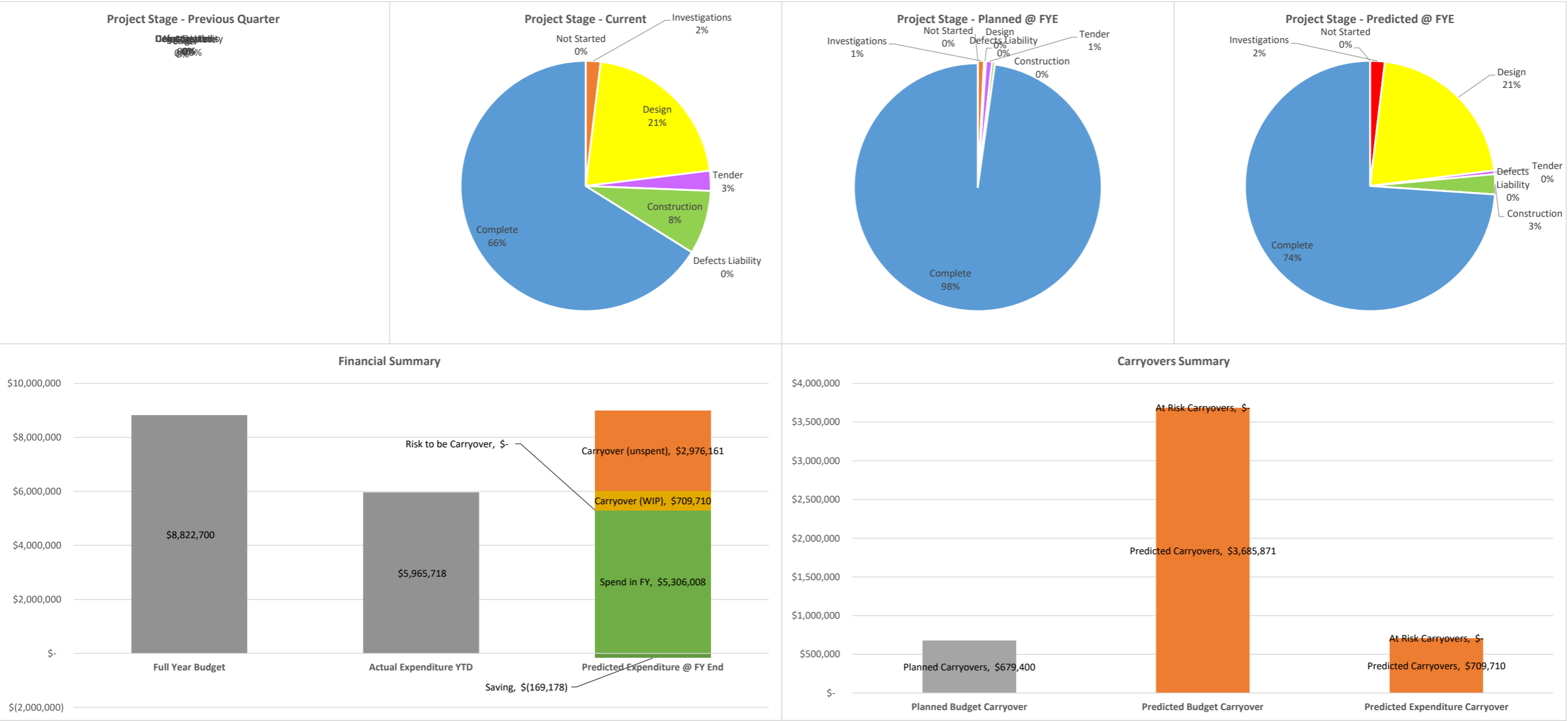
	Account Number	Project Name	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	YTD Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	% Spent (Actual Expenditure / Full Year Revised Budget)	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Predicted Budget Status at FYE - Current	Comments	
Subsidised Roading	100178	Remetalling	Construction	Complete	Complete	Complete	\$ 485,126	\$ 485,126	\$ 507,661	\$ 507,661	105%	\$ -	\$ -	\$ -	\$ -	On Budget	Remetalling is managed through the Road Maintenance Contract. A large amount of metalling has been done through the year.	
	100183	Signs Renewal	Construction	Complete	Complete	Complete	\$ 356,944	\$ 356,944	\$ 279,725	\$ 279,725	78%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Signs renewal managed through the Road Maintenance Contract. Area will underspend however this is to balance with overspend in Environmental Services.	
	100185	Minor Improvements	Construction	Complete	Complete	Complete	\$ 70,150	\$ 70,150	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	On Budget	Not a project. Budget to balance overspend on Walking & Cycling Projects, School Safety Projects and Minor Works. Over all Minor Safety projects underspend of \$13,700 total.	
	100179	Pavement Rehabilitation	Construction	Complete	Complete	Complete	\$ 967,116	\$ 967,116	\$ 914,938	\$ 914,938	95%	\$ -	\$ -	\$ -	\$ -	On Budget	Carried out through the Road Maintenance Contract. South Eyre Rd, Johns Rd, Upper Sefton Rd, Gressons Rd, Oxford Rd and Mt Thomas Rd all complete.	
	100180	Drainage Renewals - K & C	Construction	Complete	Complete	Complete	\$ 518,316	\$ 518,316	\$ 627,410	\$ 627,410	121%	\$ -	\$ -	\$ -	\$ -	Over Budget	Church St, Bay Rd, Ayres St and Williams St all complete. Overspend for year.	
	100362	Drainage Renewals - Culverts	Construction	Complete	Complete	Complete	\$ 169,264	\$ 169,264	\$ 119,277	\$ 119,277	70%	\$ -	\$ -	\$ -	\$ -	On Budget	Managed through Road Maintenance Contract. Work for the year complete. Underspend to balance with overspend in K&C Renewals.	
	100181	Routine Resealing and Resurfacing	Construction	Complete	Complete	Complete	\$ 1,795,429	\$ 1,795,429	\$ 1,884,407	\$ 1,884,407	105%	\$ -	\$ -	\$ -	\$ -	On Budget	Programme managed through the Road Maintenance Contract. Resealing completed for the year. Overspend to balance with underspend in Asphalt Surfacing.	
	100182	Resurfacing - Thin Asphaltic	Construction	Complete	Complete	Complete	\$ 243,120	\$ 243,120	\$ 167,000	\$ 167,000	69%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Programme managed through the Road Maintenance Contract. Resealing completed for the year. Underspend to balance with overspend in Routine Resealing.	
	100337	LED replacement	Tender	Complete	Construction	Delayed	\$ 258,396	\$ 258,396	\$ 190,510	\$ 190,510	74%	\$ -	\$ 67,886	\$ -	\$ -	Under Budget (Delayed Spend)	Programme developed and managed in conjunction with Mainpower. Work is progressing.	
	100184	Lighting replacement	Design	Complete	Tender	Delayed	\$ 410,123	\$ 410,123	\$ 209,598	\$ 209,598	51%	\$ -	\$ 200,525	\$ -	\$ (209,598)	Under Budget (Delayed Spend)	Pole replacement programme complete. Concerns with pole design at Pegasus has resulted in a delay to Pegasus pole replacement works progressing.	
	100341	Minor Lighting Upgrades	Complete	Complete	Complete	Complete	\$ 10,000	\$ 10,000	\$ 12,365	\$ 12,365	124%	\$ -	\$ -	\$ -	\$ -	Over Budget	Managed through the Street Light Maintenance Contract. Upgrade in McIntosh Pl & Vickery St complete. Overspend to balance with other Minor Improvement Projects.	
	100343	Intersection improvements	Design	Design	Design	Complete	\$ 100,000	\$ 100,000	\$ 113,920	\$ 113,920	114%	\$ -	\$ -	\$ -	\$ -	Over Budget	Broad Road, Southbelt/Southbrook & Harewood Rd complete. Lehmanns Rd delayed.	
	101212	Railway capital work	Design	Design	Design	Complete	\$ -	\$ -	\$ 52,169	\$ 52,169		\$ -	\$ -	\$ -	\$ -	Over Budget	This is a KiwiRail project. Work is fully subsidised by NZTA and is being carried out by KiwiRail. No cost to Council.	
	100345	School Safety Projects	Complete	Complete	Complete	Complete	\$ 50,000	\$ 50,000	\$ 62,925	\$ 60,310	121%	\$ -	\$ -	\$ -	\$ -	Over Budget	Mill Road Ohoka Path completed. Overspend to be balanced with underspend in Walking & Cycling Projects.	
	100347	Minor Works	Construction	Complete	Complete	Complete	\$ 103,600	\$ 103,600	\$ 120,014	\$ 120,014	116%	\$ -	\$ -	\$ -	\$ -	Over Budget	Gressons Rd culvert protection, ACC Active Stop Ahead signs, Lineside Rd K&C Extension. Overspend to be balanced within Walking & Cycling Projects.	
	100340	Walking and Cycling Projects	Complete	Complete	Complete	Complete	\$ 50,000	\$ 50,000	\$ 16,075	\$ 16,075	32%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Design for Oxford Road walking linkages is complete. Collins St footpath and Ballarat Rd complete.	
	100339	Roadside Hazard Removal	Investigations	Complete	Complete	Delayed	\$ 80,000	\$ 80,000	\$ 16,245	\$ 58,246	73%	\$ -	\$ 0	\$ -	\$ 10,000	Over Budget	Ashley Gorge Guardrail complete.	
	101265	Guardrail	Complete	Complete	Complete	Complete	\$ 100,000	\$ 100,000	\$ 146,342	\$ 146,342	146%	\$ -	\$ -	\$ -	\$ -	Over Budget	Construction of the Ashley Gorge Guardrail is complete. \$46k of cost to be moved to Roadside Hazard Removal. Incorrectly coded.	
	101232	Footpath Reconstruction	Tender	Complete	Complete	Complete	\$ 805,311	\$ 805,311	\$ 694,889	\$ 659,632	82%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Programme confirmed. Work completed. Planned underspend to balance with overspend in Footpath Maintenance.	
	Subsidised Roading Total							\$ -			\$ -							
	Gravel Pits	100187	Gravel Pit Development	Not Started	Complete	Design	Delayed	\$ 24,680	\$ 24,680	\$ 1,700	\$ 1,700	7%	\$ -	\$ 24,680	\$ -	\$ 1,700	Under Budget (Delayed Spend)	Improvements identified as required and carried out through the Road Maintenance Contract. Resource Consent application for additional bore to be progressed in 2019/20. Carry over budget.
	Gravel Pits Total							\$ -			\$ -							
Unsubsidised Roading - Works	100747	Land Purchases - Improved LoS	Investigations	Investigations	Investigations	Delayed	\$ 100,000	\$ 100,000	\$ -	\$ 0	0%	\$ -	\$ 100,000	\$ -	\$ 0	Under Budget (Delayed Spend)	Not a project. Budget to be allocated to projects. Carry over signalled previously.	
	100746	New footpaths - major towns	Construction	Complete	Complete	Complete	\$ 180,000	\$ 180,000	\$ 198,560	\$ 194,106	108%	\$ -	\$ -	\$ -	\$ -	Over Budget	High St Oxford, Blackett St, Sandown Blvd, Harewood Rd and Burnt Hill Rd new footpaths all constructed this year.	
	100754	Woodend Town Centre	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 3,275	\$ 3,275		\$ -	\$ -	\$ -	\$ -	Over Budget	Remedial items from Town Centre Project	
	Unsubsidised Roading - Works Total							\$ -			\$ -							
Roading District Dev Strategy	100771	Urban Cycleway Programme – Rangiora to Woodend	Complete	Complete	Complete	Complete	\$ 41,867	\$ 41,867	\$ 735	\$ 735	2%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Progressed through the Walking & Cycling Programme.	
	100749	Urban Cycleway Programme - Rangiora to Kaiapoi	Complete	Complete	Complete	Complete	\$ 41,867	\$ 41,867	\$ -	\$ 20,934	50%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Progressed through the Walking & Cycling Programme.	
	100750	Westbelt extension to Townsend Rd	Complete	Complete	Complete	Delayed	\$ 1,283,000	\$ 1,283,000	\$ 1,111,311	\$ 1,111,311	87%	\$ -	\$ 171,689	\$ -	\$ -	On Budget	Townsend Road extension work complete. Additional scope identified for Townsend Rd linkage to Pentecost Rd. Carry over remaining budget.	
	100192	New Passenger Transport Infrs	Complete	Complete	Complete	Complete	\$ 51,000	\$ 51,000	\$ 49,225	\$ 49,225	97%	\$ -	\$ -	\$ -	\$ -	On Budget	Programme completed.	
	100199	West Kaip Silverstream New Arterial Rd	Construction	Construction	Construction	Delayed	\$ 681,500	\$ 681,500	\$ 226,840	\$ 226,840	33%	\$ -	\$ 681,500	\$ -	\$ 226,840	Under Budget (Delayed Spend)	Final fencing work, landscaping & actions from Safety Audit to be completed.	
	100460	Sthbk Rd/Sth Belt Improvement	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 22,339	\$ 22,339		\$ -	\$ -	\$ -	\$ -	Over Budget	Completed. Costs to be moved to Minor Improvements Projects.	
	101101	West Rangiora Route Improvement	Investigations	Design	Investigations	Delayed	\$ 125,000	\$ 125,000	\$ 889	\$ 889	1%	\$ 125,000	\$ 125,000	\$ 125,000	\$ 889	Under Budget (Delayed Spend)	Buisness case and scheme design only in 2018/19.	
	101264	Skewbridge Rd bridge replacement (Design)	Investigations	Design	Investigations	Delayed	\$ 125,000	\$ 125,000	\$ -	\$ 0	0%	\$ 125,000	\$ 125,000	\$ 125,000	\$ 0	Under Budget (Delayed Spend)	Buisness case and scheme design only in 2018/19. Funding not yet approved by NZTA.	
	101034	Rangiora Woodend Road Improvements including Boys Road	Investigations	Design	Investigations	Delayed	\$ 50,000	\$ 50,000	\$ 11,153	\$ 11,153	22%	\$ 50,000	\$ 50,000	\$ 50,000	\$ 11,153	Under Budget (Delayed Spend)	Design complete. Delays in Mainpower quoting required work.	
	101035	Woodend Improvements in conjunction with NZTA PBC	Not Started	Investigations	Investigations	Delayed	\$ 50,000	\$ 50,000	\$ -	\$ 0	0%	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	Under Budget (Delayed Spend)	Timing is dependent on NZTA wok in Woodend who have been slow in starting design.	
	101038	Southbrook Rd Improvements	Not Started	Design	Not Started	Delayed	\$ 25,000	\$ 25,000	\$ 105	\$ 105	0%	\$ -	\$ 25,000	\$ -	\$ 105	Under Budget (Delayed Spend)	Design delayed and will start in 2019/20.	
	101100	Kaipoi to Belfast Cycleway	Design	Design	Design	Complete	\$ 50,000	\$ 50,000	\$ 48,942	\$ 48,942	98%	\$ 50,000	\$ 50,000	\$ 50,000	\$ 48,942	On Budget	Design and options assessment underway. Construction in 2019/20.	
	101042	Canterbury Jockey Club and Purchase	Investigations	Complete	Complete	Complete	\$ 203,175	\$ 203,175	\$ 222,981	\$ 222,981	110%	\$ -	\$ -	\$ -	\$ -	Over Budget	Property purchase from Jockey Club underway (land required for the new road).	

Roading Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

Scheme	Account Number	Project Name	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	YTD Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	% Spent (Actual Expenditure / Full Year Revised Budget)	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Predicted Budget Status at FYE - Current	Comments
Subsidised Roothing	100178	Remetalling	Construction	Complete	Complete	Complete	\$ 485,126	\$ 485,126	\$ 507,661	\$ 507,661	105%	\$ -	\$ -	\$ -	\$ -	On Budget	Remetalling is managed through the Road Maintenance Contract. A large amount of metalling has been done through the year.
Roothing District Dev Strategy	101229	Walking and Cycling Strategy Implementation	Investigations	Design	Investigations	Delayed	\$ 370,000	\$ 370,000	\$ 42,644	\$ 42,644	12%	\$ -	\$ 370,000	\$ -	\$ 42,644	Under Budget (Delayed Spend)	Planning for cycleways is underway. Briefing held with Boards and Initial works approved by U&R. Full programme being developed.
	101230	Walking and Cycling Programme 2018	Design	Construction	Construction	Delayed	\$ 130,000	\$ 130,000	\$ 105,729	\$ 105,729	81%	\$ -	\$ 90,000	\$ -	\$ 65,729	On Budget	Three path extensions approved by U&R Committee. Lineside Road path delayed until 2019/20 to coincide with planned Drainage works. Kippenberger Ave widening complete - road marking to follow in 2019/20.
	100196	Doncaster Developments Land Purchase	Complete	Complete	Complete	Complete	\$ 1,085,600	\$ 1,085,600	\$ 1,161,126	\$ 1,161,126	107%	\$ -	\$ -	\$ -	\$ -	Over Budget	Property purchase for Doncaster land required for the new road. Budget to be updated.
	101280	Kaiapoi Park & Ride	Investigations	Investigations	Investigations	Delayed	\$ 20,000	\$ 20,000	\$ 7,418	\$ 10,000	50%	\$ 20,000	\$ 20,000	\$ 20,000	\$ 10,000	Under Budget (Delayed Spend)	Preliminary investigation only.
	101281	Ranglora Park & Ride	Investigations	Investigations	Investigations	Delayed	\$ 20,000	\$ 20,000	\$ 7,418	\$ 10,000	50%	\$ 20,000	\$ 20,000	\$ 20,000	\$ 10,000	Under Budget (Delayed Spend)	Preliminary investigation only.
	101285	Westpark Ranglora Ltd Land Purchase	Complete		0 Complete	Complete	\$ 123,000	\$ 123,000	\$ 123,000	\$ 123,000	100%	\$ -	\$ -	\$ -	\$ -	On Budget	
							\$ -			\$ -							
Roothing District Dev Strategy Total																	
Subdivisional Share Cont	101102	Resurfacing Northern Half New Arterial Rd	Complete	Complete	Complete	Complete	\$ 250,000	\$ 250,000	\$ 242,467	\$ 242,467	97%	\$ -	\$ -	\$ -	\$ -	On Budget	Work completed.
	101032	New World Service Lane	Complete	Complete	Complete	Complete	\$ 100,000	\$ 100,000	\$ 177,780	\$ 177,780	178%	\$ -	\$ -	\$ -	\$ -	Over Budget	Laneway complete. Physical works delivered on budget. Approx. \$77,000 in legal costs for the laneway to be invoiced out.
	100361	Council Performed Work				Delayed	\$ 438,469	\$ 438,469	\$ 173,949	\$ 173,949	40%	\$ -	\$ 264,520	\$ -	\$ -	Under Budget (Delayed Spend)	Not a project. Budget to be allocated to projects as required. ReadyMix sealing complete awaiting invoice. Ravenswood shared cycleway delayed and therefore not yet invoiced.
	100769	Gladstone Rd – Walking / Cycling Connection	Construction	Construction	Complete	Delayed	\$ 300,000	\$ 300,000	\$ 288,886	\$ 288,886	96%	\$ -	\$ 11,114	\$ -	\$ -	On Budget	Construction underway. \$10,000 carry over required for planting.
	100767	Waikuku to Pegasus Cycleway Upgrade	Not Started	Complete	Not Started	Delayed	\$ 60,000	\$ 60,000	\$ 974	\$ 974	2%	\$ -	\$ 60,000	\$ -	\$ 974	Under Budget (Delayed Spend)	Sealing access from Waikuku to horse float car park on hold due to logging activity at the beaches. To be completed in 2019/20.
	101026	Oxford Road Urbanisation (Lehmans Rd to Oakwood Dr)	Tender	Complete	Tender	Delayed	\$ 41,861	\$ 41,861	\$ 22,744	\$ 22,744	54%	\$ -	\$ 41,861	\$ -	\$ 22,744	Under Budget (Delayed Spend)	Detailed design complete ready for tender.
	101059	Cone St Upgrade (Design)	Design	Design	Design	Delayed	\$ 15,000	\$ 15,000	\$ 10,810	\$ 10,810	72%	\$ -	\$ 15,000	\$ -	\$ 10,810	Under Budget (Delayed Spend)	Options discussed with the Community Board. Design underway.
	101256	Chinnerys Road Urbanisation	Complete	Complete	Complete	Complete	\$ 299,000	\$ 299,000	\$ 298,508	\$ 298,508	100%	\$ -	\$ -	\$ -	\$ -	On Budget	Completed by the Developer.
	100364	Direct Payments to Developers	Construction	Construction	Construction	Delayed	\$ 328,841	\$ 328,841	\$ 127,496	\$ 127,496	39%	\$ -	\$ 209,233	\$ -	\$ -	Under Budget (Delayed Spend)	Urbanisation costs for Petries Rd & Ravenswood on Ranglora Woodend Rd.
	100770	Woodend East ODP	Not Started	Not Started	Not Started	Delayed	\$ 100,000	\$ 100,000	\$ -	\$ 0	0%	\$ -	\$ 100,000	\$ -	\$ 0	Under Budget (Delayed Spend)	Driven by development. No project currently identified. Carry over previously signalled.
							\$ -			\$ -							
Subdivisional Share Cont Total																	
ODP Devpt Contrib Funded Projs	100189	West Ranglora ODP	Tender	Tender	Tender	Delayed	\$ 508,000	\$ 508,000	\$ -	\$ 0	0%	\$ 508,000	\$ 508,000	\$ 508,000	\$ 0	Under Budget (Delayed Spend)	Detailed design complete ready for tender.
	100489	Southbrook ODP	Design	Construction	Design	Delayed	\$ 415,209	\$ 415,209	\$ 22,691	\$ 0	0%	\$ 415,209	\$ 415,209	\$ 415,209	\$ 0	Under Budget (Delayed Spend)	Flaxton Road Upgrade including walking & cycling linkages. Progress delayed due to resourcing. Included as a carry over.
	100191	Silverstream Collector Rd (Adderley-Island)	Design	Construction	Construction	Delayed	\$ 635,000	\$ 635,000	\$ 1,206,652	\$ 635,000	100%	\$ 635,000	\$ 635,000	\$ 635,000	\$ 635,000	On Budget	Property purchase completed. Proeprty to be sold to balance costs. Construction to be led by Developer.
	100748	West Belt Extension to Townsend Rd	Complete	Complete	Complete	Delayed	\$ 3,751,500	\$ 3,751,500	\$ 3,171,275	\$ 3,171,275	85%	\$ -	\$ 580,225	\$ -	\$ -	On Budget	Townsend Road extension work complete. Additional scope identified for Townsend Rd linkage to Pentecost Rd. Carry over remaining budget.
	100190	Silverstream New Arterial Rd ODP Dev Contn	Construction	Construction	Construction	Delayed	\$ 644,000	\$ 644,000	\$ 309,636	\$ 309,636	48%	\$ -	\$ 290,400	\$ -	\$ (43,964)	Under Budget (Delayed Spend)	Final fencing work, landscaping & actions from Safety Audit to be completed.
	101016	Smith Street/Williams Street Intersection Improvements	Complete	Complete	Complete	Complete	\$ 612,000	\$ 612,000	\$ 429,561	\$ 430,000	70%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Complete
ODP Devpt Contrib Funded Projs Total																	
Grand Total							\$ -			\$ -							
Total							\$ 19,852,465	\$ 19,852,464	\$ 15,964,285	\$ 15,396,159		\$ 1,998,209	\$ 5,301,842	\$ 1,998,209	\$ 843,968		

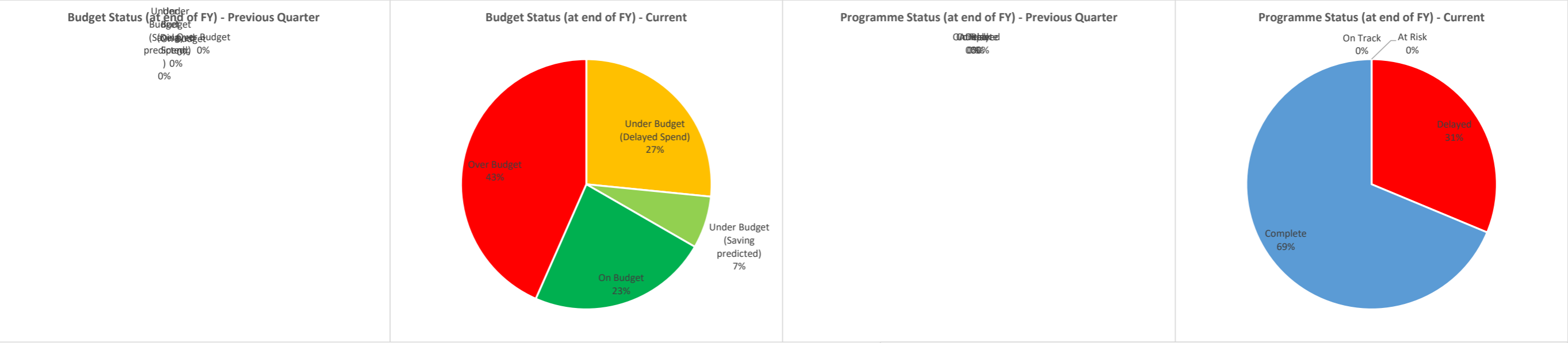
Drainage Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

SUMMARY



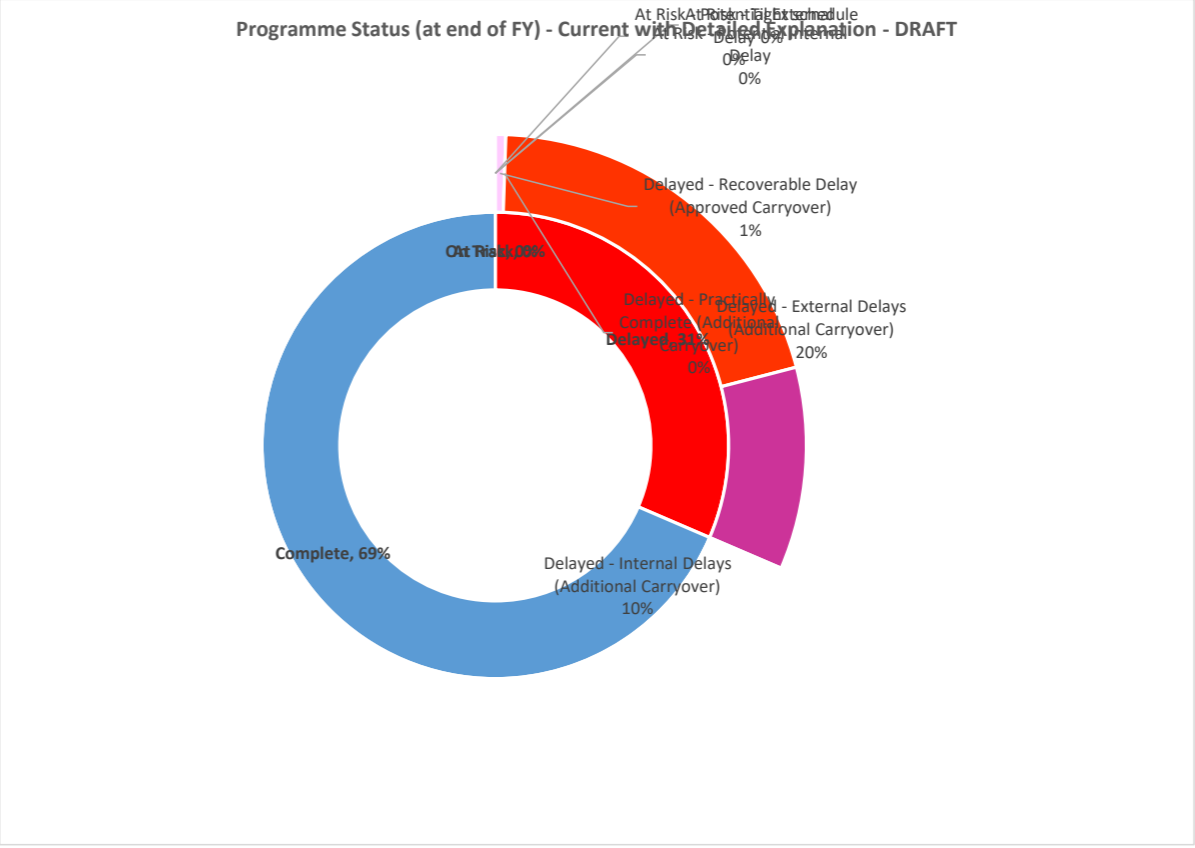
Drainage Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

SUMMARY



DEFINITIONS

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Drainage Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

Scheme	Account Number	Project Name	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	YTD Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	% Spent (Actual Expenditure / Full Year Revised Budget)	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status
Rangiora	100118	Under Channel Piping	Complete	Complete	Complete	Complete	\$ 117,000	\$ 117,000	\$ 105,456	\$ 105,456	90%	\$ -	\$ -	\$ -	\$ -	On Budget
	100121	East Rangiora Retention	Complete	Complete	Complete	Complete	\$ 100,000	\$ 100,000	\$ 74,561	\$ 74,561	75%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	100551	North Brook Enhancement Work	Design	Complete	Design	Delayed	\$ 184,400	\$ 184,400	\$ 30,448	\$ 30,448	17%	\$ 184,400	\$ 184,400	\$ 184,400	\$ 30,448	Under Budget (Delayed Spend)
	100645	Land Purchase Pond 5, Culverts, Swales	Design	Complete	Design	Delayed	\$ 2,280,000	\$ 2,280,000	\$ 1,172,529	\$ 1,172,529	51%	\$ -	\$ 1,107,471	\$ -	\$ -	Under Budget (Delayed Spend)
	100789	Blackett St piping	Investigations	Investigations	Investigations	Complete	\$ 41,500	\$ 41,500	\$ 47,730	\$ 47,730	115%	\$ -	\$ -	\$ -	\$ -	Over Budget
	100847	Minor improvements	Complete	Complete	Complete	Complete	\$ 30,000	\$ 30,000	\$ 44,074	\$ 44,074	147%	\$ -	\$ -	\$ -	\$ -	Over Budget
	100848	North Brook - Janelle to White	Design	Construction	Design	Delayed	\$ 280,000	\$ 280,000	\$ 20,128	\$ 20,128	7%	\$ 280,000	\$ 280,000	\$ 280,000	\$ 20,128	Under Budget (Delayed Spend)
	100849	Whiltshire Green Pipework Upgrade	Design	Tender	Design	Delayed	\$ 120,000	\$ 120,000	\$ 14,966	\$ 14,966	12%	\$ -	\$ 120,000	\$ -	\$ 14,966	Under Budget (Delayed Spend)
	100977	Townsend Rd/Westbelt Stormwater Pipe - LoS	Complete	Complete	Complete	Complete	\$ 735,000	\$ 735,000	\$ 634,684	\$ 634,684	86%	\$ -	\$ -	\$ -	\$ -	On Budget
	100980	Townsend Rd/Westbelt Stormwater Pipe - Growth	Complete	Complete	Complete	Complete	\$ 245,000	\$ 245,000	\$ 211,561	\$ 211,561	86%	\$ -	\$ -	\$ -	\$ -	On Budget
	100996	Sump Inserts and Fish Plaques	Complete	Complete	Complete	Complete	\$ 40,000	\$ 40,000	\$ 21,211	\$ 21,211	53%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	101068	North Brook and Railway Drain	Complete	Complete	Complete	Complete	\$ 400,000	\$ 400,000	\$ 472,100	\$ 472,100	118%	\$ -	\$ -	\$ -	\$ -	Over Budget
	101069	Southbrook / South Belt	Complete	Complete	Complete	Complete	\$ 20,000	\$ 20,000	\$ 22,426	\$ 22,426	112%	\$ -	\$ -	\$ -	\$ -	Over Budget
	101159	Pentecost Rd Stormwater Main	Design	Tender	Design	Delayed	\$ 90,000	\$ 90,000	\$ 25,857	\$ 25,857	29%	\$ 90,000	\$ 90,000	\$ 90,000	\$ 25,857	Under Budget (Delayed Spend)
	101168	Pentecost Rd SMA	Design	Tender	Design	Delayed	\$ 25,000	\$ 25,000	\$ 6,611	\$ 6,611	26%	\$ 25,000	\$ 25,000	\$ 25,000	\$ 6,611	Under Budget (Delayed Spend)
	101262	Flaxton Road Urbanisation	Investigations	Complete	Investigations	Delayed	\$ 100,000	\$ 100,000	\$ -	\$ -	0%	\$ -	\$ 100,000	\$ -	\$ -	Under Budget (Delayed Spend)
	100639	Middle Brook Upgrade	Complete	Complete	Complete	Complete	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	100%	\$ -	\$ -	\$ -	\$ -	On Budget
Rangiora Total							\$ 4,827,900	\$ 4,827,900	\$ 2,924,342	\$ 2,924,342	61%	\$ 579,400	\$ 1,906,871	\$ 579,400	\$ 98,010	
Coastal Urban	100127	East Woodend Upgrade McIntosh Drain	Complete	Complete	Complete	Complete	\$ 37,600	\$ 37,600	\$ 45,600	\$ 45,600	121%	\$ -	\$ -	\$ -	\$ -	Over Budget
	100128	East Woodend Detention Pond	Complete	Complete	Complete	Complete	\$ 356,000	\$ 356,000	\$ 413,068	\$ 413,068	116%	\$ -	\$ -	\$ -	\$ -	Over Budget
	100557	East Woodend Internal reticulation	Complete	Complete	Complete	Complete	\$ 342,000	\$ 342,000	\$ 369,837	\$ 369,837	108%	\$ -	\$ -	\$ -	\$ -	Over Budget
	100999	Stormwater Minor Improvements	Construction	Complete	Complete	Complete	\$ 30,000	\$ 30,000	\$ 32,594	\$ 32,594	109%	\$ -	\$ -	\$ -	\$ -	Over Budget
	101000	Sump Inserts and Fish Plaques	Complete	Complete	Complete	Complete	\$ 10,000	\$ 10,000	\$ 9,221	\$ 9,221	92%	\$ -	\$ -	\$ -	\$ -	On Budget
Coastal Urban Total							\$ 775,600	\$ 775,600	\$ 870,321	\$ 870,321	112%	\$ -	\$ -	\$ -	\$ -	
Pegasus	101003	Stormwater Minor Improvements	Complete	Complete	Complete	Complete	\$ 10,000	\$ 10,000	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	101004	Sump Inserts and Fish Plaques	Complete	Complete	Complete	Complete	\$ 10,000	\$ 10,000	\$ 9,497	\$ 9,497	95%	\$ -	\$ -	\$ -	\$ -	On Budget
Pegasus Total							\$ 20,000	\$ 20,000	\$ 9,497	\$ 9,497	47%	\$ -	\$ -	\$ -	\$ -	
Kaiapoi	100130	Pump Station Renewals	Construction	Complete	Complete	Delayed	\$ 140,000	\$ 140,000	\$ 114,542	\$ 114,542	82%	\$ -	\$ 140,000	\$ -	\$ 114,542	On Budget
	100131	Underchannel piping	Construction	Complete	Complete	Complete	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	100%	\$ -	\$ -	\$ -	\$ -	On Budget
	100133	McIntosh Drain Upgrade	Investigations	Design	Investigations	Delayed	\$ 100,000	\$ 100,000	\$ 14,647	\$ 14,647	15%	\$ 100,000	\$ 100,000	\$ 100,000	\$ 14,647	Under Budget (Delayed Spend)
	100605	Flood Response Kaiapoi Urban Drainage	Complete	Complete	Complete	Complete	\$ 157,000	\$ 157,000	\$ 246,450	\$ 246,450	157%	\$ -	\$ -	\$ -	\$ -	Over Budget
	100631	Parnhams Drain PS Upgrade & Access	Tender	Complete	Construction	Delayed	\$ 600,000	\$ 600,000	\$ 66,898	\$ 66,898	11%	\$ -	\$ 600,000	\$ -	\$ 66,898	Under Budget (Delayed Spend)
	100875	Flap gates Renewals	Investigations	Complete	Complete	Delayed	\$ 10,000	\$ 10,000	\$ 1,418	\$ 1,418	14%	\$ -	\$ 10,000	\$ -	\$ 1,418	Under Budget (Delayed Spend)
	100876	Telemetry Renewals	Construction	Complete	Complete	Complete	\$ 13,200	\$ 13,200	\$ 13,096	\$ 13,096	99%	\$ -	\$ -	\$ -	\$ -	On Budget
	101005	Stormwater Minor Improvements	Complete	Complete	Complete	Complete	\$ 57,000	\$ 57,000	\$ 71,632	\$ 71,632	126%	\$ -	\$ -	\$ -	\$ -	Over Budget
	101006	Sump Inserts and Fish Plaques	Complete	Complete	Complete	Complete	\$ 30,000	\$ 30,000	\$ 37,149	\$ 37,149	124%	\$ -	\$ -	\$ -	\$ -	Over Budget
	101008	Williams Street Piping	Complete	Complete	Complete	Complete	\$ 148,000	\$ 148,000	\$ 152,124	\$ 152,124	103%	\$ -	\$ -	\$ -	\$ -	On Budget
Kaiapoi Total							\$ 1,315,200	\$ 1,315,200	\$ 777,955	\$ 777,955	59%	\$ 100,000	\$ 850,000	\$ 100,000	\$ 197,504	Under Budget (Delayed Spend)
Ohoka	101012	Mill Road SMAs	Investigations	Complete	Investigations	Delayed	\$ 350,000	\$ 350,000	\$ 48,458	\$ 48,458	14%	\$ -	\$ 350,000	\$ -	\$ 48,458	Under Budget (Delayed Spend)
Ohoka Total							\$ 350,000	\$ 350,000	\$ 48,458	\$ 48,458	14%	\$ -	\$ 350,000	\$ -	\$ 48,458	
Central Rural	100853	Tuahiwi Stream Enhancements - Silt Traps	Complete	Complete	Complete	Complete	\$ 11,000	\$ 11,000	\$ 10,171	\$ 10,171	92%	\$ -	\$ -	\$ -	\$ -	On Budget
Central Rural Total							\$ 11,000	\$ 11,000	\$ 10,171	\$ 10,171	92%	\$ -	\$ -	\$ -	\$ -	
District Drainage	100502	Flood Response Ohoka Rural	Complete	Complete	Complete	Complete	\$ 126,000	\$ 126,000	\$ 310,105	\$ 310,105	246%	\$ -	\$ -	\$ -	\$ -	Over Budget
	100503	Flood Response Rural Areas	Complete	Complete	Complete	Complete	\$ 0	\$ 0	\$ 55,402	\$ 55,402	138504775%	\$ -	\$ -	\$ -	\$ -	Over Budget
	100504	Flood Response Central Rural	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 117,239	\$ 117,239	#DIV/0!	\$ -	\$ -	\$ -	\$ -	Over Budget
	100593	Flood Response Rangiora	Complete	Complete	Complete	Complete	\$ 328,000	\$ 328,000	\$ 191,105	\$ 191,105	58%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	101204	Siena/Sillano Improvements	Construction	Complete	Complete	Delayed	\$ 94,000	\$ 94,000	\$ 140,665	\$ 140,665	150%	\$ -	\$ 94,000	\$ -	\$ 140,665	Over Budget
	101205	Red Fern Lane Improvements	Construction	Complete	Complete	Delayed	\$ 100,000	\$ 100,000	\$ 44,718	\$ 44,719	45%	\$ -	\$ 100,000	\$ -	\$ 44,719	Under Budget (Delayed Spend)

Drainage Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

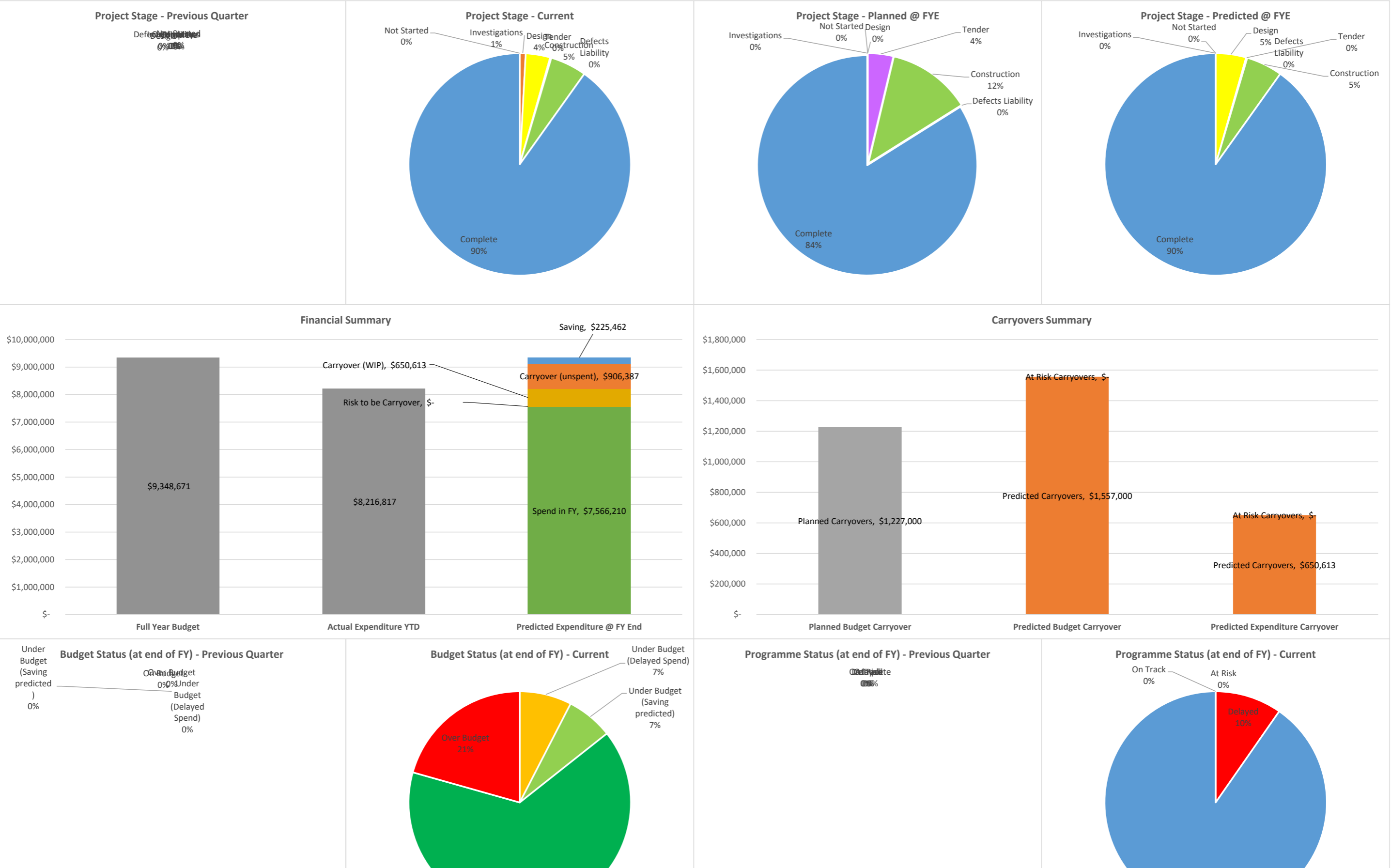
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Rangiora District Drainage	100118	Under Channel Piping	Complete	Complete	Complete	Complete	\$ 117,000	\$ 117,000	\$ 105,456	\$ 105,456	90%	\$ -	\$ -	\$ -	\$ -	On Budget
	101206	Tuahiwi Stream Capacity Upgrades	Construction	Complete	Complete	Delayed	\$ 240,000	\$ 240,000	\$ 63,471	\$ 63,471	26%	\$ -	\$ 240,000	\$ -	\$ 63,471	Under Budget (Delayed Spend)
	101207	Bradleys Road Culverts	Complete	Complete	Complete	Complete	\$ 100,000	\$ 100,000	\$ 75,751	\$ 75,751	76%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	101208	Mairaki Downs Dockey Creek Improvements	Investigations	Construction	Investigations	Complete	\$ 50,000	\$ 50,000	\$ 3,212	\$ 3,212	6%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	101235	Clarkville Maintenance	Complete	Complete	Complete	Complete	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ -	\$ -	\$ -	On Budget
																Under Budget (Delayed Spend)
	101266	Lehmans Rd Drain Upgrade Stage 1	Tender	Complete	Construction	Delayed	\$ 125,000	\$ 125,000	\$ 88,791	\$ 88,791	71%	\$ -	\$ 125,000	\$ -	\$ 88,791	
District Drainage Total							\$ 1,213,000	\$ 1,213,000	\$ 1,090,459	\$ 1,140,459	90%	\$ -	\$ 559,000	\$ -	\$ 337,646	
Stockwater Race	100043	Culvert Replacement	Complete	Complete	Complete	Complete	\$ 25,000	\$ 25,000	\$ 36,382	\$ 36,382	146%	\$ -	\$ -	\$ -	\$ -	Over Budget
	100990	H&S Upgrades - Browns Rock Intake	Complete	Complete	Complete	Complete	\$ 160,000	\$ 160,000	\$ 40,071	\$ 40,071	25%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
Stockwater Race Total							\$ 185,000	\$ 185,000	\$ 76,453	\$ 76,453	41%	\$ -	\$ -	\$ -	\$ -	
Oxford	100561	Drainage Upgrade Non Scheduled	Complete	Complete	Tender	Complete	\$ 15,000	\$ 15,000	\$ 28,473	\$ 28,473	190%	\$ -	\$ -	\$ -	\$ -	Over Budget
	101010	Stormwater Minor Improvements	Construction	Complete	Complete	Delayed	\$ 20,000	\$ 20,000	\$ 28,091	\$ 28,091	140%	\$ -	\$ 20,000	\$ -	\$ 28,091	Over Budget
	101011	Sump Inserts and Fish Plaques	Complete	Complete	Complete	Complete	\$ 10,000	\$ 10,000	\$ 10,368	\$ 10,368	104%	\$ -	\$ -	\$ -	\$ -	On Budget
	101263	West Station Road Drainage Improvements	Complete	Complete	Complete	Complete	\$ 80,000	\$ 80,000	\$ 91,131	\$ 91,131	114%	\$ -	\$ -	\$ -	\$ -	Over Budget
Oxford Total							\$ 125,000	\$ 125,000	\$ 158,063	\$ 158,063	126%	\$ -	\$ 20,000	\$ -	\$ 28,091	
Grand Total							\$ 8,822,700	\$ 8,822,700	\$ 5,965,718	\$ 6,015,718	68%	\$ 679,400	\$ 3,685,871	\$ 679,400	\$ 709,710	

Comments
Physical works complete, full contract practical completion 25/06. Invoiced and asbuilts submitted.
Footbridge construction project complete. \$15K of development costs invoiced, process for asbuilding costs to existing vested assets to be confirmed
Work delayed due to lack of resource to deal with the complexity. Stream walk is complete and initial feedback has been provided to consultant. Focussing on a simplified prioritisation process. Also advancing 15 Kowhai due to its urgency. Construction to be delayed until 2019/20.
Delayed as Developer led and they havent progressed as far as expected - Townsend Field SMA & Pipework - completion of SMA in February 2019. Land would be vested with subdivision: 224c date to be confirmed, but likely in 19/20. \$565K for land, and \$290K for reticulation in next stage, rest to be capitalised. Added complication in that developer directly paid for their 41% so budget underspent.
Investigationcomplete - to be expensed.
Issued as VPR under CON 18/59. Mgmt team approval for budget overspend 06/05.
Excess budget originally allowed in 18/19, as intended only to tender. Work is delayed due to lack of resource to deal with the complexity. Professional services work engaged, range of options to be prepared for end of FY. Design and tender in 19/20. Construction in 2020/21.
Work delayed due to lack of resource to deal with the complexity. Optioneering completed. Work is behind programme. Design and tender in 19/20. Construction in 2020/21.
Practical completion achieved. Under budget. 223 vesting underway, 224 vesting commenced. Land acquisition cost (100645.000.5125) has \$1M surplus.
Practical completion achieved. Under budget. 223 vesting underway, 224 vesting commenced. Land acquisition cost (100645.000.5125) has \$1M surplus.
Complete, asbuilted, invoiced
Complete, asbuilted, invoiced
Complete
Design currently being undertaken by Jacobs. Design and Construction to be undertaken next FY (including School pipeline to be accerlated ).
Geotech added to scope. Modelling completed in house.
Design currently being undertaken by Jacobs. Design and Construction to be undertaken next FY. Geotech added to scope. Modelling completed in house.
Project Postponed to next FY. Initial project control group meetings have been held. Rationale is to improve future maintenance, amenity. Consultation still to be undertaken with businesses on Flaxton Road. Design prepared but not ideal alignment -to discuss further with Roading & Drainage.
Mgmt approval for budget increase accepted. Physical works completed May-19.
Complete - awaiting assignment of as-builts by AIM
Complete - awaiting assignment of as-builts by AIM
Complete budget info submitted for capitalisation
Works at Ferry Road completed, resolving some potential issues underway before projectcompletion
Pines Oval works designed - for construction next FY.
Complete, asbuilted, invoiced
No project identified, remove from next FY project list. No carryover
Complete, asbuilted, invoiced
Pump station strategy work complete. Electrics at Bowler Street complete. Pump replacement underway and will be capitalised July-19. Delays due to tight programme and storm event delays.
Physical works completed 25/06, invoiced and asbuilted. Budgets have been resolved - Carew St work from 17/18 submitted for capitalisation.
Work delayed due to lack of resource to deal with the complexity. Clear objectives and path forward has now been finalised. DHI currently being commissioned to carry out modelling for the Feldwick / McIntosh catchments.
Glengarry Lane pipe works final reinstatement now complete. Planting at Kaikanui Stream now overseen by Greg Bennet to assist landowner. Budgets to be resolved.
Delays due to complexity related to construction. Works will be tendered in new FY.
Undertake investigation to assess condition of all flapgates, Water Unit was engaged to provide the condition assessment. Further investigations required before any phsical works can be identified.
Complete and invoiced
Budget from last FY (\$20,346.06) to be capitalised. Report to Mgmt Team 20/05 approved award (10% overbudget).
Practical completion 25/06. Fully invoiced and asbuilted.
Complete, asbuilted, invoiced
Complete.Invoiced and as-built
Delayed due to developer timing. Investigations to determine land area required for SMA, budget is for land purchase. Land purchase this financial year not achievable.
Complete
Complete - Need to resolve budget/capitalisation
Complete - Need to resolve budget/capitalisation
Complete - Need to resolve budget/capitalisation
Complete - Need to resolve budget/capitalisation
Contract 19-19 awarded 10/04. Programmed works completion 28th June, however additional works now required in private property at Siena will extend to July-19.
Included in Siena/Sillano contract 19-19 awarded 10/04 - works will extend to early July-19.
1136 Tram culvert completed in May.
Drain works completed May (Sicon)

Comments
Physical works complete, full contract practical completion 25/06. Invoiced and asbuilts submitted.
Box culverts installtion works approved and underway, delayed completion to early July. Drain works underway, will be completed June, landowner issue resolved.
Construction complete, asbuilted and invoiced
Scope of physical works to be finalised. New budget will be sought FY 20/21 if needed.
Expenditure to be journalled.
Price received for a variation from contractor carrying Roothing minor improvements considerably over budget (\$864k price vs \$566k estimate for total works including roading portion) and declined. Therefore will need to retender. To retender in separate packages. Some can be achieved this FY, some budget required to be carryover.
Works complete: over budget.
Construction complete.Under budget.
Project designed. construction already budgeted for next year
Construction was completed 02 July-19, asbuilt and invoiced
Complete, asbuilted, invoiced
Complete, asbuilted, invoiced

Water Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

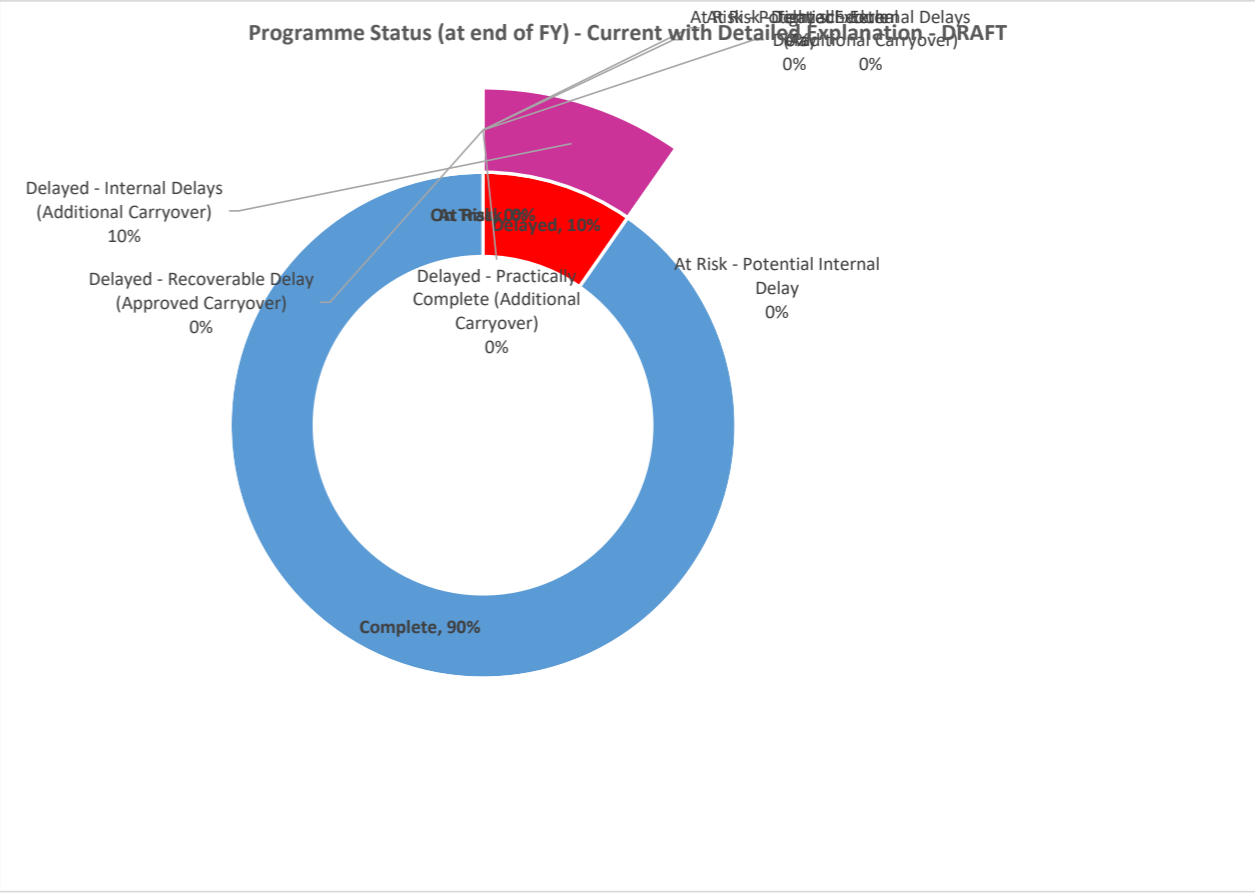
SUMMARY





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## Water Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

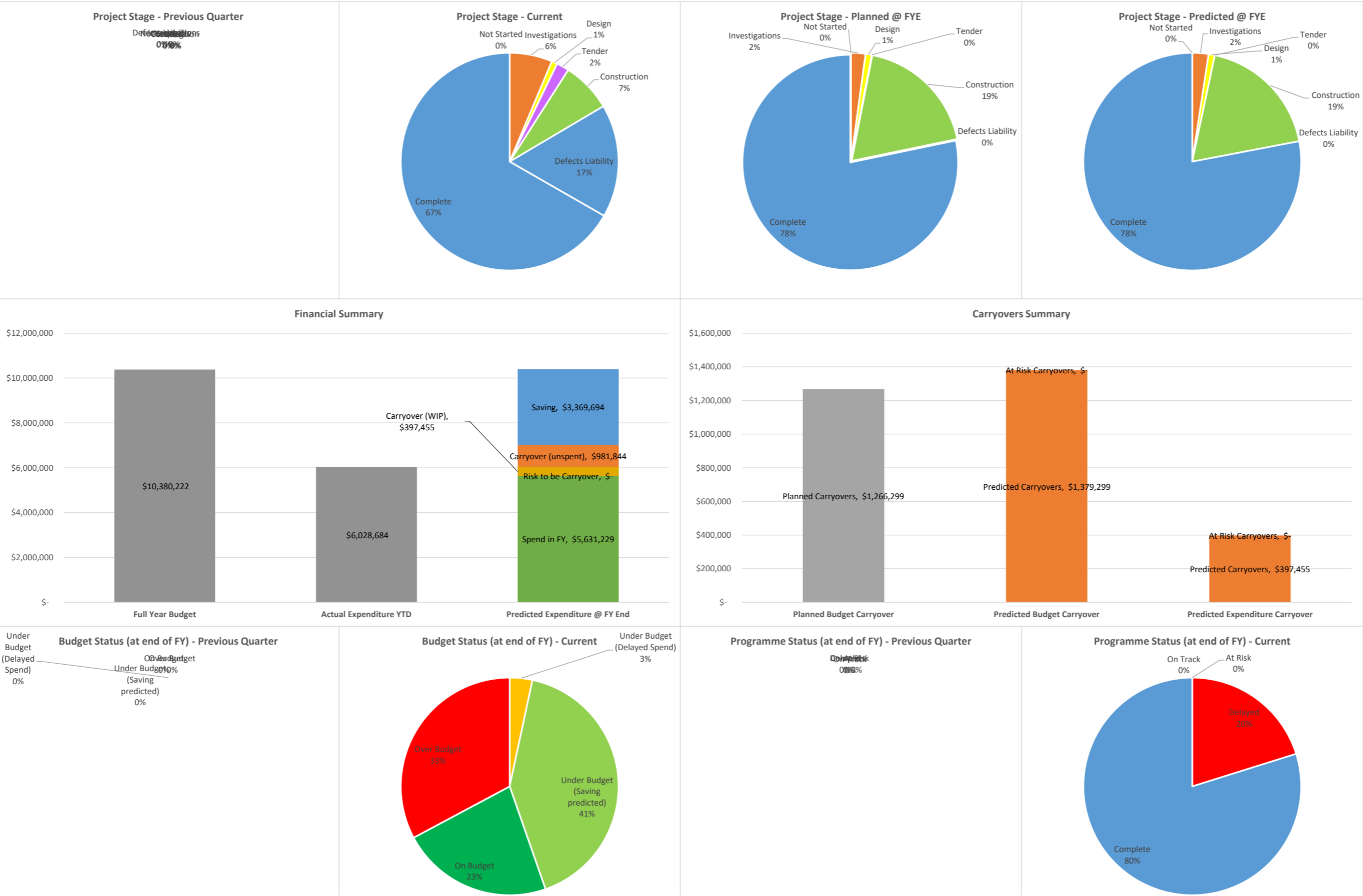
Scheme	Account Number	Project Name	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	YTD Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	% Spent (Actual Expenditure / Full Year Revised Budget)	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
Rangiora	100002	Pipeline replacements	Complete	Complete	Complete	Complete	\$ 37,000	\$ 37,000	\$ -	\$ 0	0%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Professional fees for water renewals (parent PJ code)
	101104	Coldstream Rd Water Main Extension	Tender	Tender	Tender	Complete	\$ 20,000	\$ 20,000	\$ 14,471	\$ 14,471	72%	\$ 20,000	\$ 20,000	\$ 20,000	\$ 14,471	Under Budget (Saving Predicted)	Issued for pricing to the Water Unit for construction early in the new financial year. Price higher than estimate so external price review being sought before determining next steps with procurement / additional budget.
	100904	Lehmans Rd/Rd 5 Connection	Complete	Complete	Complete	Complete	\$ 7,000	\$ 7,000	\$ 28,381	\$ 28,381	405%	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete. The scope of this project was to provide for a future water main on Lehmans Road. The extent of pipe installed was extended to ensure that new intersection is not excavated when new pipeline is installed in future (which was not allowed for within original budget).
	101213	Kingsbury Ave (Spiral St Water Abandonment)	Complete	Complete	Complete	Complete	\$ 74,000	\$ 74,000	\$ 101,216	\$ 101,216	137%	\$ -	\$ -	\$ -	\$ -	Over Budget	Completed in late June 2019 by Water Unit.
	101214	Percival St Hydrant & Crossing Renewal	Complete	Complete	Complete	Complete	\$ 38,000	\$ 38,000	\$ 43,863	\$ 43,863	115%	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete
	101215	Lindon & High St Water Main Renewal	Complete	Complete	Complete	Complete	\$ 107,000	\$ 107,000	\$ 116,228	\$ 116,228	109%	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete
	101216	High St (Chuch to Park) Water Main Renewals	Complete	Complete	Complete	Complete	\$ 180,000	\$ 180,000	\$ 217,598	\$ 217,598	121%	\$ -	\$ -	\$ -	\$ -	Over Budget	Completed by JFC in June 2019.
	101218	Coronation St Water Main Upgrade	Complete	Complete	Complete	Complete	\$ 14,000	\$ 14,000	\$ 19,652	\$ 19,652	140%	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete
	100906	E/O Southwest Rangiora Supply Main - Stage 1	Complete	Complete	Complete	Complete	\$ 314,000	\$ 314,000	\$ 320,636	\$ 320,637	102%	\$ -	\$ -	\$ -	\$ -	On Budget	Complete. One portion completed by the Water Unit, and extra-over costs of works in Townsend Fields completed by the developer.
	100004	Source upgrade Smith St Bore	Construction	Construction	Construction	Delayed	\$ 360,000	\$ 360,000	\$ 244,196	\$ 244,196	68%	\$ 0	\$ 360,000	\$ 0	\$ 244,196	Under Budget (Delayed Spend)	Drilling underway in May 2019. Completion of development and testing expected by early July 2019, with well head and electrics to follow. Initially intended to captilise well in June 2019, but this is now expected to be completed in July. Noted that there is some further analysis of water quality parameters required before it can be confirmed that the source will be suitable.
	101103	Rangiora UV Treatment Installation	Design	Tender	Design	Delayed	\$ 100,000	\$ 100,000	\$ 33,564	\$ 33,564	34%	\$ 80,000	\$ 80,000	\$ 80,000	\$ 13,564	Under Budget (Delayed Spend)	Design has commenced and Expression of Interest to select suitable installation contractors took place in October 2018. Programme for construction is indicative and will depend on future direction from government on the need to treat all drinking water before construction is confirmed. Intend to captilise portion completed in 18/19 (turbidity meter). Intended to present Council with a business case in early 2020, to be followed by construction.
<b>Rangiora Total</b>							<b>\$ 1,251,000</b>	<b>\$ 1,251,000</b>	<b>\$ 1,139,806</b>	<b>\$ 1,139,807</b>	<b>91%</b>	<b>\$ 100,000</b>	<b>\$ 460,000</b>	<b>\$ 100,000</b>	<b>\$ 272,232</b>		
Kaiapoi	100032	Pipe Replacement	Complete	Complete	Complete	Complete	\$ 288,973	\$ 288,973	\$ 167,087	\$ 167,087	58%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Water main renewal that took part as part of Smith Street / Williams Street roundabout contract completed in July 2018. Some water connections were renewed with some of remaining budget, with completion in late June 2019.
	101219	Davie St Water Main Renewal	Complete	Complete	Complete	Complete	\$ 67,000	\$ 67,000	\$ 64,124	\$ 64,124	96%	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
	101220	Akaroa, Broom & Hodgson St Water Main Renewal	Complete	Complete	Complete	Complete	\$ 140,000	\$ 140,000	\$ 147,475	\$ 147,475	105%	\$ -	\$ -	\$ -	\$ -	Over Budget	Completed late May 2019.
	101221	Porter, Evans & Otaki St Water Main Renewal	Complete	Complete	Complete	Complete	\$ 140,000	\$ 140,000	\$ 144,758	\$ 144,758	103%	\$ -	\$ -	\$ -	\$ -	On Budget	Completed by Water Unit.
	101222	North East Kaiapoi Renewals	Complete	Complete	Complete	Complete	\$ 50,000	\$ 50,000	\$ 43,107	\$ 43,107	86%	\$ -	\$ -	\$ -	\$ -	On Budget	Completed.
	100817	North East Kaiapoi Boost Main	Complete	Complete	Complete	Complete	\$ 630,000	\$ 630,000	\$ 588,151	\$ 588,151	93%	\$ -	\$ -	\$ -	\$ -	On Budget	Completed.
	101122	Darnley & Peraki St Reservoir Strengthening & Sealing	Construction	Complete	Construction	Delayed	\$ 375,000	\$ 375,000	\$ 188,833	\$ 188,833	50%	\$ 375,000	\$ 375,000	\$ 375,000	\$ 188,833	Under Budget (Delayed Spend)	Contract awarded to Hunter Civil Limited. Construction planned from May to October 2019. Forecast under-spend of budget due to price being less than engineer's estimate, and contractor starting slightly later than originally anticipated.
	101113	Kaiapoi Headworks Renewals	Complete	Complete	Complete	Complete	\$ 325,000	\$ 325,000	\$ 270,678	\$ 270,678	83%	\$ -	\$ -	\$ -	\$ -	On Budget	Pump installation completed by WaterForce and generator installation completed by Nairn Electrical.
	101114	Kaiapoi UV Treatment Implementation	Design	Tender	Design	Delayed	\$ 100,000	\$ 100,000	\$ 49,852	\$ 49,852	50%	\$ 70,000	\$ 70,000	\$ 70,000	\$ 19,852	Under Budget (Delayed Spend)	Design has commenced and Expression of Interest to select suitable installation contractors took place in October 2018. Programme for construction is indicative and will depend on future direction from government on the need to treat all drinking water before construction is confirmed. Intend to captilise portion completed in 18/19 (turbidity meter)
	101121	Kaiapoi Well Head Improvements	Complete	Complete	Complete	Complete	\$ 180,000	\$ 180,000	\$ 200,530	\$ 200,530	111%	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete
<b>Kaiapoi Total</b>							<b>\$ 2,295,973</b>	<b>\$ 2,295,973</b>	<b>\$ 1,864,595</b>	<b>\$ 1,864,596</b>	<b>81%</b>	<b>\$ 445,000</b>	<b>\$ 445,000</b>	<b>\$ 445,000</b>	<b>\$ 208,685</b>		
Ohoka	101111	Ohoka Restrictor Upgrades	Complete	Complete	Complete	Complete	\$ 3,600	\$ 3,600	\$ 2,313	\$ 2,313	64%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Completed in June by Water Unit
<b>Ohoka Total</b>							<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 2,313</b>	<b>\$ 2,313</b>	<b>64%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Mandeville	100507	Connection to Mandeville	Complete	Complete	Complete	Complete	\$ 296,000	\$ 296,000	\$ 296,791	\$ 296,791	100%	\$ -	\$ -	\$ -	\$ -	On Budget	Complete.
	101112	Mandeville Restrictor Upgrades	Complete	Complete	Complete	Complete	\$ 24,000	\$ 24,000	\$ 20,198	\$ 20,199	84%	\$ -	\$ -	\$ -	\$ -	On Budget	Complete, as built and final invoice received in May.
	101254	Mandeville Headworks Renewals	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 2,025	\$ 2,025	#DIV/0!	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete. This was an unplanned headworks renewal (caustic pump failed and was replaced).
<b>Mandeville Total</b>							<b>\$ 320,000</b>	<b>\$ 320,000</b>	<b>\$ 319,014</b>	<b>\$ 319,014</b>	<b>100%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Woodend	100015	Chinnerys Rd SCADA Renewal	Complete	Complete	Complete	Complete	\$ 15,000	\$ 15,000	\$ 15,520	\$ 15,520	103%	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
	101106	Gladstone and Pegasus Raw Water Main	Complete	Construction	Complete	Complete	\$ 727,000	\$ 727,000	\$ 699,278	\$ 699,278	96%	\$ -	\$ -	\$ -	\$ -	On Budget	Completed by On-Grade in June 2019, and as-builts and practical completion issued.
	100812	New Mains - Eliminate Deadends	Complete	Complete	Complete	Complete	\$ 71,000	\$ 71,000	\$ 67,874	\$ 67,874	96%	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
	101107	Pegasus WTP Upgrades (Tfr pumps & UV)	Design	Tender	Design	Delayed	\$ 162,000	\$ 162,000	\$ 174,280	\$ 174,280	108%	\$ 82,000	\$ 82,000	\$ 82,000	\$ 94,280	Over Budget	Design has commenced and Expression of Interest to select suitable installation contractors took place in October 2018. Programme for construction is indicative and will depend on future direction from government on the need to treat all drinking water before construction is confirmed. New pumps will be capitalised by end of June 2019, UV work will be completed in new financial year. Intended to present Council with a business case in early 2020, to be followed by tender and construction.
	101105	Woodend Headworks Renewals	Complete	Complete	Complete	Complete	\$ 30,000	\$ 30,000	\$ 35,708	\$ 35,708	119%	\$ -	\$ -	\$ -	\$ -	Over Budget	Completed October 2018
	101108	Pegasus Reservoir Sealant Replacement	Complete	Complete	Complete	Complete	\$ 65,000	\$ 65,000	\$ 76,638	\$ 76,638	118%	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete.
	101109	Woodend Well Head Improvement	Complete	Complete	Complete	Complete	\$ 25,000	\$ 25,000	\$ 27,588	\$ 27,588	110%	\$ -	\$ -	\$ -	\$ -	Over Budget	Completed by G&T Construction in September 2018
	101282	Water main extension Topito Road	Complete	Complete	Complete	Complete	\$ 14,000	\$ 14,000	\$ 16,084	\$ 16,084	115%	\$ -	\$ -	\$ -	\$ -	Over Budget	Completed by Shayne Higgs late June 2019. Practical completion issued.
	<b>Woodend Total</b>						<b>\$ 1,109,000</b>	<b>\$ 1,109,000</b>	<b>\$ 1,112,970</b>	<b>\$ 1,112,970</b>	<b>100%</b>	<b>\$ 82,000</b>	<b>\$ 82,000</b>	<b>\$ 82,000</b>	<b>\$ 94,280</b>		
	100679	Source Capacity Upgrade	Complete	Complete	Complete	Complete	\$ 80,000	\$ 80,000	\$ 98,693	\$ 98,693	123%	\$ -	\$ -	\$ -	\$ -	Over Budget	Completed by Water Unit in late June 2019.
<b>Waikuku Beach Total</b>							<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 98,693</b>	<b>\$ 98,693</b>	<b>123%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Oxford Rural No.1	100044	Pipeline Replacement	Complete	Complete	Complete	Complete	\$ 193,500	\$ 193,500	\$ 251,844	\$ 251,845	130%	\$ -	\$ -	\$ -	\$ -	Over Budget	Constrction complete and as-builts submitted. Scope increased part way through year due to a water main failing in private property beneath a hedge/line that needed replacing.
	100048	Additional source	Complete	Complete	Complete	Complete	\$ 2,336,098	\$ 2,336,098	\$ 2,344,696	\$ 2,344,696	100%	\$ -	\$ -	\$ -	\$ -	On Budget	Project Practically Complete.
	100694	Rockford / Depot Trunk Main - Stage 1A	Complete	Complete	Complete	Complete	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	100%	\$ -	\$ -	\$ -	\$ -	On Budget	Complete. Rockford / Depot 1A, Rockford Depot 18 and Parish Road Ring Main Stage 3 all done under one contract with the Water Unit.
	100820	Parish Road ring Main Stage 3	Complete	Complete	Complete	Complete	\$ 80,000	\$ 80,000	\$ 81,029	\$ 81,029	101%	\$ -	\$ -	\$ -	\$ -	On Budget	Complete. Rockford / Depot 1A, Rockford Depot 18 and Parish Road Ring Main Stage 3 all done under one contract with the Water Unit.
	100928	Rockford / Depot Trunk Main - Stage 1B	Complete	Complete	Complete	Complete	\$ 50,000	\$ 50,000	\$ 41,290	\$ 41,290	83%	\$ -	\$ -	\$ -	\$ -	On Budget	Complete. Rockford / Depot 1A, Rockford Depot 18 and Parish Road Ring Main Stage 3 all done under one contract with the Water Unit.
	101123	Oxford Rural No. 1 Restrictor Upgrades	Complete	Complete	Complete	Complete	\$ 10,000	\$ 10,000	\$ 6,805	\$ 6,805	68%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Completed late June 2019.
<b>Oxford Rural No.1 Total</b>							<b>\$ 2,894,598</b>	<b>\$ 2,894,598</b>	<b>\$ 2,950,664</b>	<b>\$ 2,950,665</b>	<b>102%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Oxford Rural No.2	100052	Pipeline replacements	Design	Design	Design	Complete	\$ 34,000	\$ 34,000	\$ -	\$ 0	0%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Complete.
	100719	Ashley Gorge Trunk Main	Complete	Complete	Complete	Complete	\$ 35,000	\$ 35,000	\$ 34,376	\$ 34,376	98%	\$ -	\$ -	\$ -	\$ -	On Budget	Complete.
	101225	Russells Rd Water Main Renewal	Complete	Complete	Complete	Complete	\$ 41,000	\$ 41,000	\$ 55,047	\$ 55,047	134%	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete. As built submitted by Water Unit.
	101124	Oxford Rural No. 2 Restrictor Upgrades	Complete	Complete	Complete	Complete	\$ 11,000	\$ 11,000	\$ 10,217	\$ 10,217	93%	\$ -	\$ -	\$ -	\$ -	On Budget	Completed by Water Unit in June 2019.
	101127	Bay Rd & Gammans Creek Reservoir Sealing	Complete	Complete	Complete	Complete	\$ 10,000	\$ 10,000	\$ 6,746	\$ 6,746	67%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Completed by Water Proofing Concepts late May 2019.
<b>Oxford Rural No.2 Total</b>							<b>\$ 131,000</b>	<b>\$ 131,000</b>	<b>\$ 106,386</b>	<b>\$ 106,387</b>	<b>81%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

Water Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

Scheme	Account Number	Project Name	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	YTD Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	% Spent (Actual Expenditure / Full Year Revised Budget)	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
Ranglora	100002	Pipeline replacements	Complete	Complete	Complete	Complete	\$ 37,000	\$ 37,000	\$ -	\$ 0	0%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Professional fees for water renewals (parent PJ code)
Oxford Urban	100057	Pipeline replacements	Complete	Complete	Complete	Complete	\$ 7,000	\$ 7,000	\$ -	\$ 0	0%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Complete.
	101223	Redwood PI Water Main Renewal	Complete	Complete	Complete	Complete	\$ 56,000	\$ 56,000	\$ 55,467	\$ 55,467	99%	\$ -	\$ -	\$ -	\$ -	On Budget	Completed late May 2019.
	101224	Weka St Water Main Renewal	Complete	Complete	Complete	Complete	\$ 37,000	\$ 37,000	\$ 50,576	\$ 50,576	137%	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete.
	101128	Domain Rd UV Treatment Implementation	Design	Tender	Design	Delayed	\$ 100,000	\$ 100,000	\$ -	\$ 0	0%	\$ 100,000	\$ 100,000	\$ 100,000	\$ 0	Under Budget (Delayed Spend)	Concept design has commenced and Expression of Interest to select suitable contractors took place in October 2018. Programmed for construction is indicative and will depend on future direction from government on the need to treat all drinking water before construction is confirmed.
	101129	Bau Rd & Gammans Creek Reservoir Sealing	Complete	Complete	Complete	Complete	\$ 20,000	\$ 20,000	\$ 15,296	\$ 15,297	76%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Completed by Water Proofing Concepts late May 2019.
Oxford Urban Total							\$ 220,000	\$ 220,000	\$ 121,339	\$ 121,340	55%	\$ 100,000	\$ 100,000	\$ 100,000	\$ 0		
Summerhill	100941	Source Upgrade - 2nd Well	Complete	Complete	Complete	Complete	\$ 325,000	\$ 325,000	\$ 216,541	\$ 216,541	67%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Complete. Well commissioned in April 2019.
	101133	Hunters Glen Pump Upgrade - Stage 1	Complete	Complete	Complete	Complete	\$ 17,000	\$ 17,000	\$ 17,474	\$ 17,474	103%	\$ -	\$ -	\$ -	\$ -	On Budget	Completed by Water Unit and as-builts submitted.
Summerhill Total							\$ 342,000	\$ 342,000	\$ 234,015	\$ 234,015	68%	\$ -	\$ -	\$ -	\$ -		
Cust	101134	Cust UV Treatment Implementation	Design	Tender	Design	Delayed	\$ 50,000	\$ 50,000	\$ 4,797	\$ 34,797	10%	\$ 50,000	\$ 20,000	\$ 50,000	\$ 4,797	Under Budget (Delayed Spend)	Design has commenced and Expression of Interest to select suitable contractors took place in October 2018. Programmed for construction is indicative and will depend on future direction from government on the need to treat all drinking water before construction is confirmed. Some minor work outside headworks to improve resilience and facilitate future construction will be capitalised in current financial year.
	101141	Cust Connection from Supply Line to Reticulation	Complete	Complete	Complete	Complete	\$ 25,000	\$ 25,000	\$ 60,996	\$ 30,996	244%	\$ -	\$ -	\$ -	\$ -	Over Budget	Completed June 2019 by Water Unit.
Cust Total							\$ 75,000	\$ 75,000	\$ 65,793	\$ 65,793	88%	\$ 50,000	\$ 20,000	\$ 50,000	\$ 4,797		
Poyntz Road	100951	Source Upgrade	Investigations	Construction	Design	Delayed	\$ 150,000	\$ 150,000	\$ 36,775	\$ 36,775	25%	\$ 150,000	\$ 150,000	\$ 150,000	\$ 36,775	Under Budget (Delayed Spend)	Initial investigation works complete with advisory groups. Consultation deferred until Annual Plan consultation is complete at end of June 2019. Some preliminary design to be progressed with PDU in the meantime.
Poyntz Road Total							\$ 150,000	\$ 150,000	\$ 36,775	\$ 36,775	25%	\$ 150,000	\$ 150,000	\$ 150,000	\$ 36,775		
West Eyreton	100829	Source Upgrade - 2nd Well	Complete	Complete	Complete	Complete	\$ 152,500	\$ 152,500	\$ 117,738	\$ 117,738	77%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Complete. Well commissioned in April 2019.
West Eyreton Total							\$ 152,500	\$ 152,500	\$ 117,738	\$ 117,738	77%	\$ -	\$ -	\$ -	\$ -		
Garrymere	100717	New Source	Investigations	Construction	Design	Delayed	\$ 300,000	\$ 300,000	\$ 33,843	\$ 33,844	11%	\$ 300,000	\$ 300,000	\$ 300,000	\$ 33,844	Under Budget (Delayed Spend)	Preliminary design and consultation has been carried out. More work is required with advisory groups to confirm strategy for completing project before detailed design can commence. Currently waiting on outcome of Annual Plan consultation on funding options.
	101142	Garrymere Headworks SCADA Renewal	Complete	Complete	Complete	Complete	\$ 20,000	\$ 20,000	\$ 9,628	\$ 9,628	48%	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Complete.
	101143	Garrymere Restrictor Upgrades	Complete	Complete	Complete	Complete	\$ 4,000	\$ 4,000	\$ 3,244	\$ 3,244	81%	\$ -	\$ -	\$ -	\$ -	On Budget	Complete.
Garrymere Total							\$ 324,000	\$ 324,000	\$ 46,715	\$ 46,715	14%	\$ 300,000	\$ 300,000	\$ 300,000	\$ 33,844		

Wastewater Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

SUMMARY

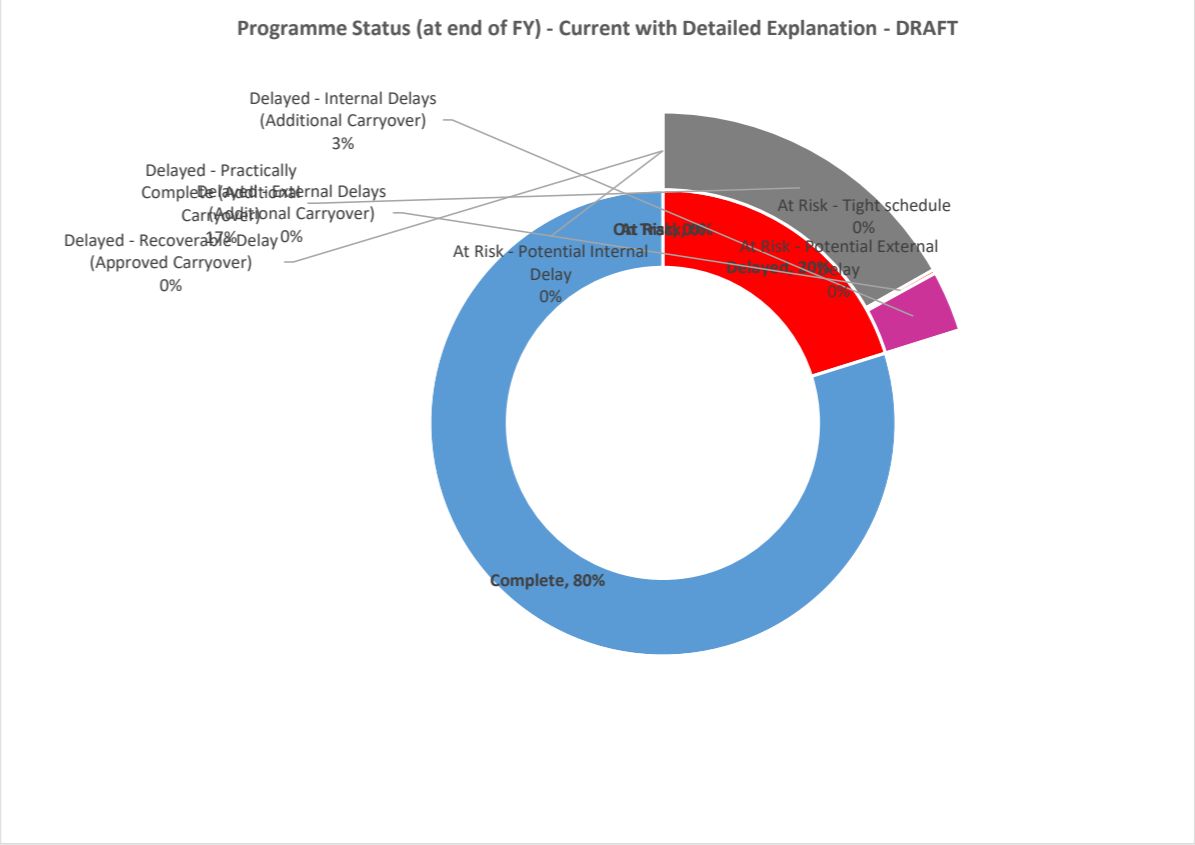


Wastewater Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

SUMMARY

DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
Under Budget (Saving Predicted)	Refers to projects where the project work this FY is expected to be delivered under budget. This includes projects that will be completed this financial year and delivered under budget or (if multi-year future) the unspent budget will not be carried forward to the next FY.
Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.



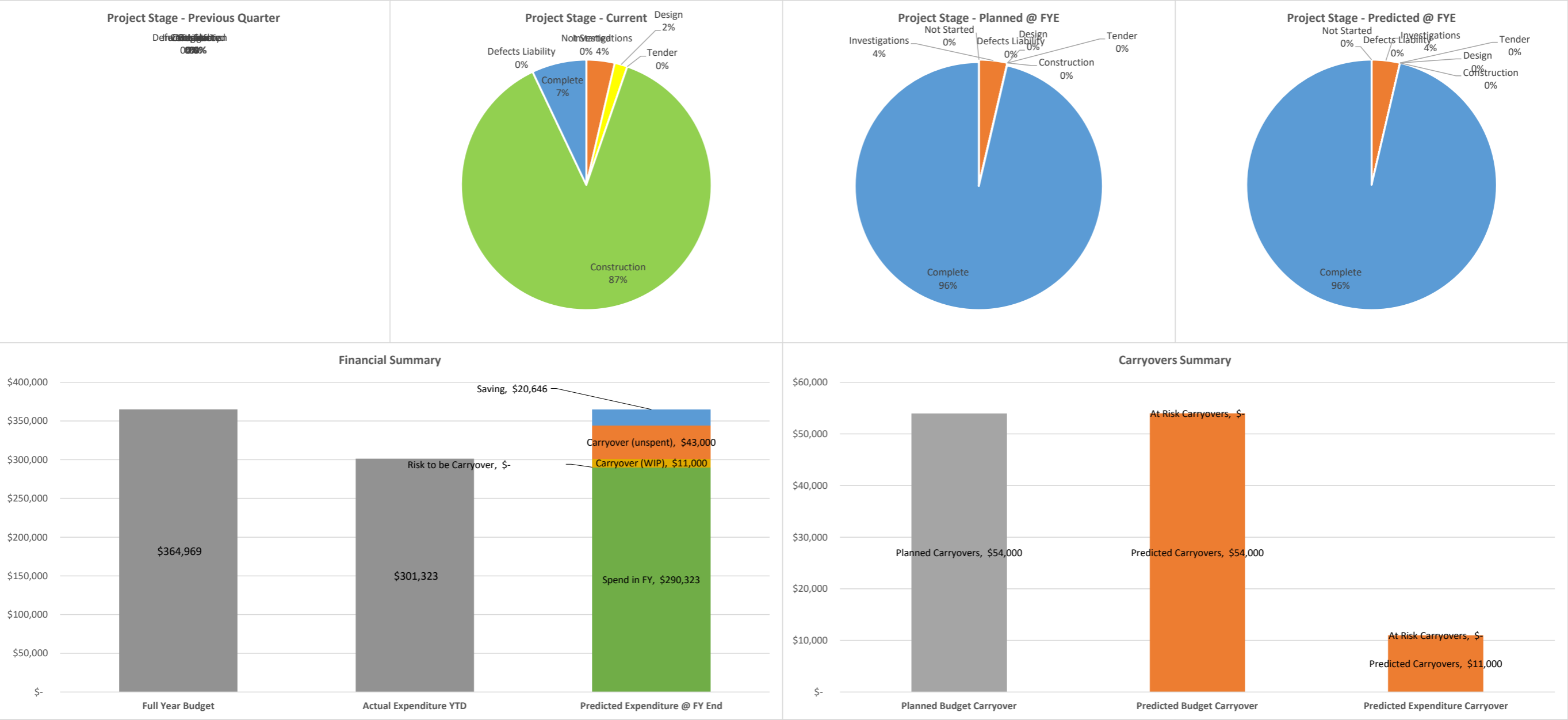
Wastewater Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

Scheme	Account Number	Project Name	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	YTD Budget	Actual Expenditure YTD	% Spent (Actual Expenditure / Full Year Revised Budget)	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status
Rangiora	100089	Central Rangiora Capacity upgrade	Complete	Complete	Complete	Complete	\$ 748,000	\$ 748,000	\$ 171,586	23%	\$ 171,586	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	100083	Central Rangiora Capacity Upgrade Design	Complete	Complete	Complete	Complete	\$ 136,085	\$ 136,085	\$ 156,676	115%	\$ 156,676	\$ -	\$ -	\$ -	\$ -	Over Budget
	100527	Central Rga Railway Rd to WWTP Const - West Rga portion	Complete	Complete	Complete	Complete	\$ 2,514,000	\$ 2,514,000	\$ 772,533	31%	\$ 772,533	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	100529	Rangiora WWTP Inlet Works - Construction	Construction	Complete	Complete	Complete	\$ 210,000	\$ 210,000	\$ 300,522	143%	\$ 300,522	\$ -	\$ -	\$ -	\$ -	Over Budget
	100831	Rangiora WWTP Inlet Works	Construction	Complete	Complete	Complete	\$ -	\$ -	\$ 5,043	#DIV/0!	\$ 5,043	\$ -	\$ -	\$ -	\$ -	Over Budget
	100530	Central Rga - Railway Rd to WWTP Construction - Growth	Complete	Complete	Complete	Complete	\$ 1,121,000	\$ 1,121,000	\$ 430,625	38%	\$ 430,625	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	100531	Central Rga Railway Road to WWTP Construction - LoS	Complete	Complete	Complete	Complete	\$ 715,000	\$ 715,000	\$ 425,129	59%	\$ 425,129	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	100532	Central Rangiora Capacity Upgrade Replacement	Complete	Complete	Complete	Complete	\$ 38,000	\$ 38,000	\$ 11,280	30%	\$ 11,280	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	101146	Central Rangiora Capacity Upgrade - Stage 3	Defects Liability	Construction	Construction	Delayed	\$ 995,000	\$ 995,000	\$ 1,012,812	102%	\$ 1,012,812	\$ -	\$ 95,000	\$ -	\$ 112,812	On Budget
	101144	Rangiora - Existing Pipeline Replacement	Complete	Complete	Complete	Complete	\$ 100,000	\$ 100,000	\$ 114,867	115%	\$ 114,867	\$ -	\$ -	\$ -	\$ -	Over Budget
																Under Budget (Delayed Spend)
	101253	Septage Facility - Design	Investigations	Design	Design	Delayed	\$ 50,000	\$ 50,000	\$ 15,659	31%	\$ 15,659	\$ 50,000	\$ 50,000	\$ 50,000	\$ 15,659	Under Budget (Saving Predicted)
	100833	Health & Safety Improvements	Complete	Complete	Complete	Complete	\$ 10,000	\$ 10,000	\$ 4,700	47%	\$ 4,700	\$ -	\$ -	\$ -	\$ -	Over Budget
	100834	Rangiora to Kaiapoi Trunk Main Flange replacement	Complete	Complete	Complete	Complete	\$ 50,000	\$ 50,000	\$ 67,098	134%	\$ 67,098	\$ -	\$ -	\$ -	\$ -	On Budget
	100738	WRSPA E/O- 225 Dia Gravity Main	Complete	Complete	Complete	Complete	\$ 220,000	\$ 220,000	\$ 195,285	89%	\$ 195,285	\$ -	\$ -	\$ -	\$ -	Over Budget
	100799	Rangiora WWTP Aeration Basin	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 1,031	#DIV/0!	\$ 1,031	\$ -	\$ -	\$ -	\$ -	Over Budget
	100079	E/o East Rangiora	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 37,892	#DIV/0!	\$ 37,892	\$ -	\$ -	\$ -	\$ -	Over Budget
	100077	Pipeline Replacement	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 13,613	#DIV/0!	\$ 13,613	\$ -	\$ -	\$ -	\$ -	Over Budget
Rangiora Total							\$ 6,907,085	\$ 6,907,085	\$ 3,736,352	54%	\$ 3,736,352	\$ 50,000	\$ 145,000	\$ 50,000	\$ 128,471	
Kaiapoi	101154	Existing Pipeline Replacement Program	Complete	Complete	Complete	Complete	\$ 460,000	\$ 460,000	\$ 234,729	51%	\$ 234,729	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	100963	Kaiapoi Capacity Upgrade - LoS	Investigations	Investigations	Investigations	Complete	\$ 150,000	\$ 150,000	\$ 81,943	55%	\$ 81,943	\$ 150,000	\$ 150,000	\$ 150,000	\$ 81,943	Under Budget (Saving Predicted)
	101017	Wetland Plant Investigations	Complete	Complete	Complete	Complete	\$ 110,000	\$ 110,000	\$ 145,387	132%	\$ 145,387	\$ -	\$ -	\$ -	\$ -	Under Budget (Delayed Spend)
	100960	Upgrade Charles St Rising Main	Tender	Construction	Construction	Delayed	\$ 916,299	\$ 916,299	\$ 112,421	12%	\$ 112,421	\$ 916,299	\$ 916,299	\$ 916,299	\$ 112,421	Over Budget
	100840	Health & Safety Improvements	Complete	Complete	Complete	Complete	\$ 10,000	\$ 10,000	\$ 22,611	226%	\$ 22,611	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	101149	Ohoka Rd Sewer Project	Complete	Complete	Complete	Complete	\$ 219,000	\$ 219,000	\$ 136,266	62%	\$ 136,266	\$ -	\$ -	\$ -	\$ -	Under Budget (Delayed Spend)
	101156	Cridland St Sewer Repairs	Investigations	Investigations	Investigations	Delayed	\$ 100,000	\$ 100,000	\$ 47,665	48%	\$ 47,665	\$ 100,000	\$ 100,000	\$ 100,000	\$ 47,665	Over Budget
	100545	Pipeline replacement	Complete	Complete	Complete	Complete	\$ 85,000	\$ 85,000	\$ 133,711	157%	\$ 133,711	\$ -	\$ -	\$ -	\$ -	Over Budget
	100728	Parnham Ln Rising Main	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 507	#DIV/0!	\$ 507	\$ -	\$ -	\$ -	\$ -	Over Budget
Kaiapoi Total							\$ 2,050,299	\$ 2,050,299	\$ 915,239	45%	\$ 915,239	\$ 1,166,299	\$ 1,166,299	\$ 1,166,299	\$ 242,029	
Fernside	100964	Connect to EDSS	Design	Design	Design	Delayed	\$ 50,000	\$ 50,000	\$ 15,050	30%	\$ 15,050	\$ 50,000	\$ 50,000	\$ 50,000	\$ 15,050	Under Budget (Delayed Spend)
Fernside Total							\$ 50,000	\$ 50,000	\$ 15,050	30%	\$ 15,050	\$ 50,000	\$ 50,000	\$ 50,000	\$ 15,050	
Ocean outfall	100881	Ocean Outfall Capacity Assessment	Investigations	Complete	Investigations	Complete	\$ 50,000	\$ 50,000	\$ 15,364	31%	\$ 15,364	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	100435	Ocean Outfall Corrosion	Investigations	Complete	Complete	Complete	\$ -	\$ -	\$ 202,760	#DIV/0!	\$ 202,760	\$ -	\$ -	\$ -	\$ -	Over Budget
	101023	Ocean Outfall Stainless Steel Components	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 42,472	#DIV/0!	\$ 42,472	\$ -	\$ -	\$ -	\$ -	Over Budget
Ocean outfall Total							\$ 50,000	\$ 50,000	\$ 260,597	521%	\$ 260,597	\$ -	\$ -	\$ -	\$ -	
Oxford	100722	Pipeline replacement	Complete	Complete	Complete	Complete	\$ 88,000	\$ 88,000	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	101157	Existing Pipeline Replacements	Complete	Complete	Complete	Complete	\$ 46,000	\$ 46,000	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	100721	Treatment replacements	Complete	Complete	Complete	Complete	\$ 46,000	\$ 46,000	\$ 46,000	100%	\$ 46,000	\$ -	\$ -	\$ -	\$ -	On Budget
	100117	Upgrade aerators	Complete	Complete	Complete	Complete	\$ 100,000	\$ 100,000	\$ 100,000	100%	\$ 100,000	\$ -	\$ -	\$ -	\$ -	On Budget
	100723	Upgrade aerators	Complete	Complete	Complete	Complete	\$ 622,500	\$ 622,500	\$ 693,402	111%	\$ 693,402	\$ -	\$ -	\$ -	\$ -	Over Budget
	100965	Review Resource Consent	Investigations	Complete	Complete	Delayed	\$ 18,000	\$ 18,000	\$ 11,905	66%	\$ 11,905	\$ -	\$ 18,000	\$ -	\$ 11,905	Under Budget (Delayed Spend)
Oxford Total							\$ 920,500	\$ 920,500	\$ 851,307	92%	\$ 851,308	\$ -	\$ 18,000	\$ -	\$ 11,905	
Tuahiwi	101067	Turiwhaia Pump Station & Reticulation Upgrade - Construction	Construction	Complete	Complete	Complete	\$ 223,348	\$ 223,348	\$ 143,708	64%	\$ 143,708	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	101066	Turiwhaia Pump Station & Reticulation Upgrades - Design	Design	Design	Design	Complete	\$ 20,000	\$ 20,000	\$ 24,925	125%	\$ 24,925	\$ -	\$ -	\$ -	\$ -	Over Budget
Tuahiwi Total							\$ 243,348	\$ 243,348	\$ 168,633	69%	\$ 168,633	\$ -	\$ -	\$ -	\$ -	
Woodend	100536	Pipeline replacement	Design	Complete	Complete	Complete	\$ 35,000	\$ 35,000	\$ 11,036	32%	\$ 11,036	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	100835	Health & Safety Improvements	Investigations	Complete	Complete	Complete	\$ 25,000	\$ 25,000	\$ 6,546	26%	\$ 6,546	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	100094	Wetland Plant Investigations	Complete	Complete	Complete	Complete	\$ 70,000	\$ 70,000	\$ 44,143	63%	\$ 44,143	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	100736	New Aeration Pond 1C recommission Pond 2B	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 15,572	#DIV/0!	\$ 15,572	\$ -	\$ -	\$ -	\$ -	Over Budget
Woodend Total							\$ 130,000	\$ 130,000	\$ 77,296	59%	\$ 77,296	\$ -	\$ -	\$ -	\$ -	
Woodend Beach	100735	Pipeline replacement	Complete	Complete	Complete	Complete	\$ 20,000	\$ 20,000	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
	101147	Wastewater Headworks Renewals	Complete	Complete	Complete	Complete	\$ 4,209	\$ 4,209	\$ 4,209	100%	\$ 4,209	\$ -	\$ -	\$ -	\$ -	On Budget
	101148	Pipeline Replacement Program	Complete	Complete	Complete	Complete	\$ 4,781	\$ 4,781	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)
Woodend Beach Total							\$ 28,990	\$ 28,990	\$ 4,209	15%	\$ 4,209	\$ -	\$ -	\$ -	\$ -	
Grand Total							\$ 10,380,222	\$ 10,380,222	\$ 6,028,684	58%	\$ 6,028,684	\$ 1,266,299	\$ 1,379,299	\$ 1,266,299	\$ 397,455	

Comments
Completed. Contract was awarded below the engineers estimate.
Completed. Increased project and construction monitoring has resulted in budget overrun. This is offset by the construction works being under budget.
Completed. Contract was awarded below the engineers estimate.
All construction works are completed. Performance testing completed final report to be issued August.
All construction works are completed. Performance testing completed final report to be issued August.
Completed. Contract was awarded below the engineers estimate.
Completed. Contract was awarded below the engineers estimate.
Completed
Completed.
Works completed.
Decision to develop a business case for this project to better understand the risks and need for the project. Beca have completed business case. Report to U&R in September 2019. Design has been deferred to 20/21.
Works completed. This budget was underspent, however Kaiapoi H&S budget was overspent.
Completed.
Completed. Work undertaken as part of the West belt extension to Townsend Rd.
Completed.
Completed. Carryover expenditure from 17/18. There was no budget carried over. cost share with developers agreed.
Completed. Project from 17/18 that was overspent.
Works completed. Waiting on final invoice and as-builts.
Report Completed. To confirm the options further work is required. Brief for the 19/20 works to be prepared.
Completed
Contract has been awarded.
Completed.
Completed
The approach to resolve the network issues is through an I&I reduction program. Contractor has been engaged to complete further investigations.
Completed. Carry over from 17/18.
Completed.
Preliminary design is complete. Adjustment to predicted growth numbers completed. Finance are modelling funding options. Report to U&R in August.
The resource has been directed onto other internal priority projects. There will be no carryover, remaining work in 2019/20 will be completed under existing budgets.
Completed. This project will be expensed as it is not a capital project.
Completed. This project will be expensed as it is not a capital project.
Pipeline has been reassessed. Pipe will not be replaced. Condition monitoring will occur every 2 years.
No works identified requiring re-lining therefore budget will not be spent.
Completed.
Completed.
Completed.
PDP has been engaged to undertake this work. Variation to ECAN will be completed in July 2019
Completed.
Completed. Design was overbudget, but overall project is under budget.
Completed
Completed.
Completed.
Completed - 17/18. There has been a series of late costs applied to the project. No budget was carried over from 17/18.
No works identified requiring re-lining therefore budget will not be spent.
Completed. Sewer pump has been replaced.
No works identified requiring re-lining therefore budget will not be spent.

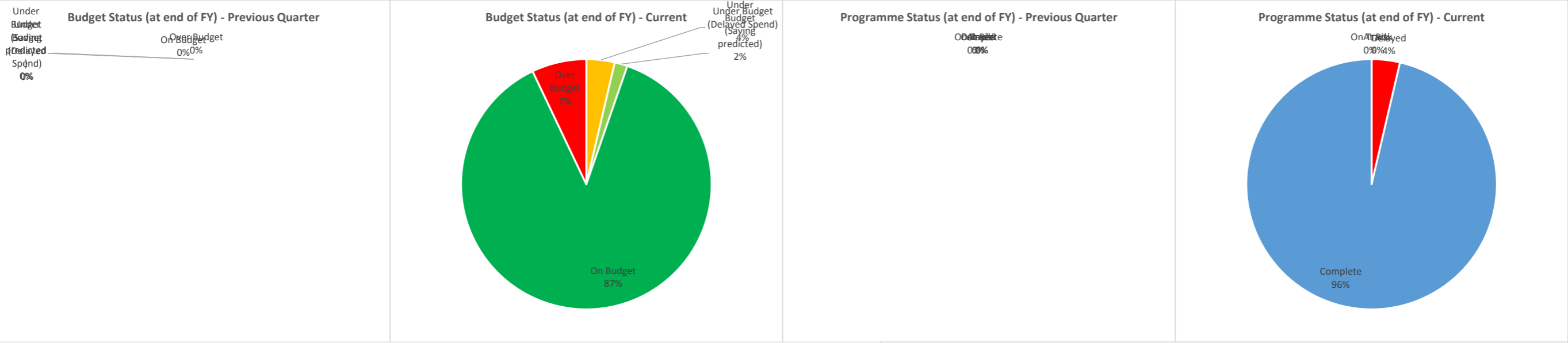
Solid Waste Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

SUMMARY



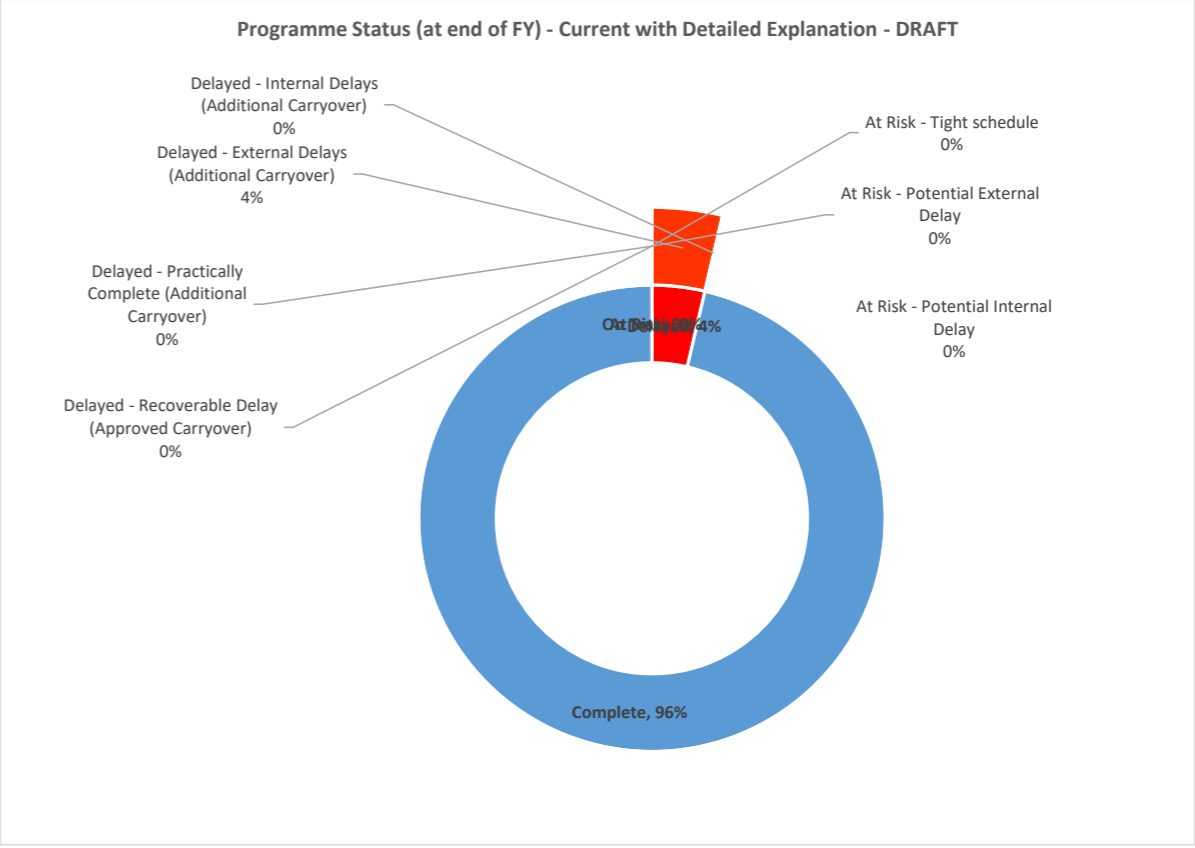
Solid Waste Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

SUMMARY



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Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

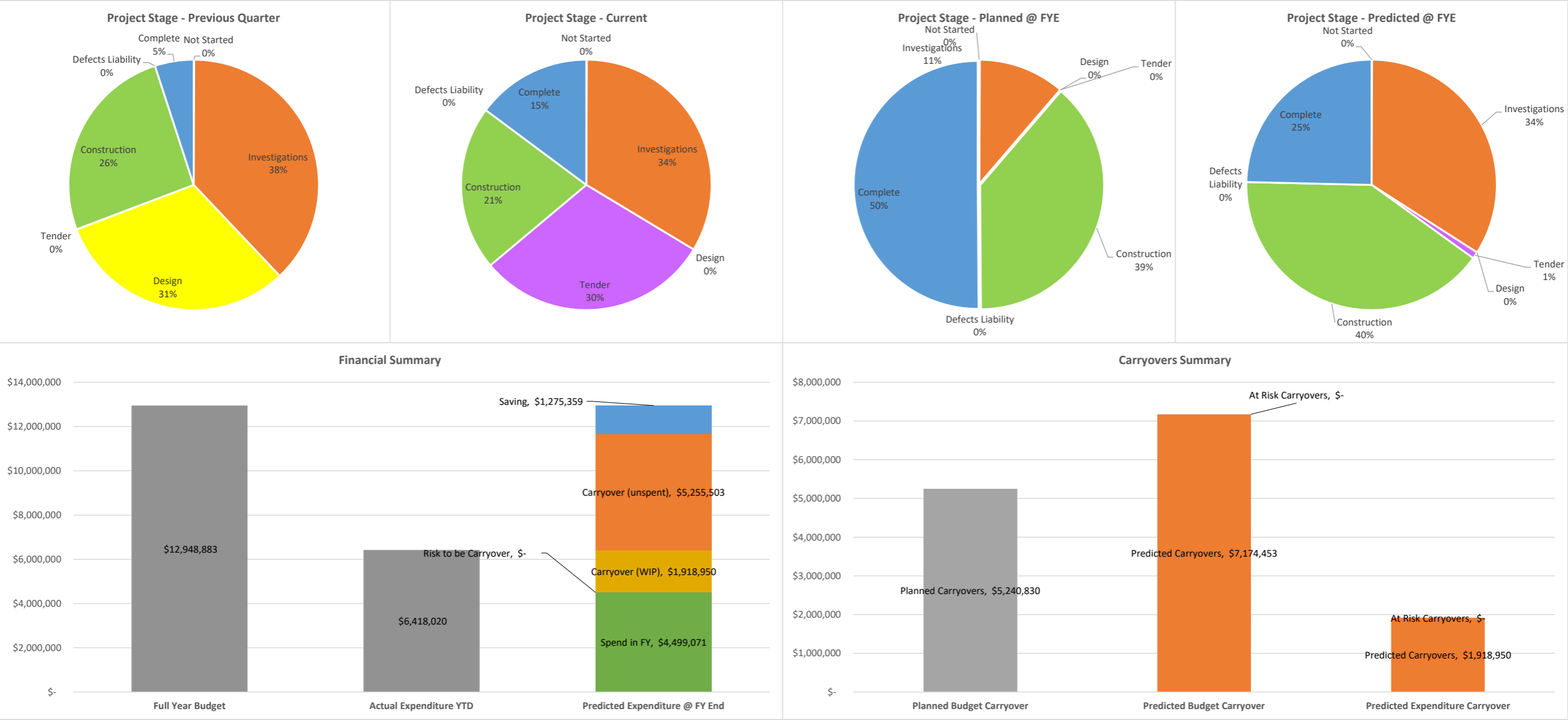


Solid Waste Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

Scheme	Account Number	Project Name	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	YTD Budget	Actual Expenditure YTD	% Spent (Actual Expenditure / Full Year Revised Budget)	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
Refuse Disposal	100666	Southbrook Minor Improvements	Complete	Complete	Complete	Complete	\$ 9,539	\$ 9,539	\$ 16,857	177%	\$ 16,857	\$ -	\$ -	\$ -	\$ -	Over Budget	Installed internal access door in shop building to store and price items in secure area; for new shop income tracking computer & software (unbudgeted) - this reduces risks around cash handling/ management.
	100668	Oxford Minor Improvements	Investigations	Complete	Complete	Complete	\$ 2,000	\$ 2,000	\$ -	0%	\$ 0	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Rails at pit to be lowered, wheel stops to be moved, to be consistent with SRRP fall protection. Work not undertaken this year, improvements scheduled for 19/20: there is a budgetary allowance for the work.
	100843	Southbrook Disposal Pit Upgrade & road realignment	Investigations	Investigations	Investigations	Delayed	\$ 27,000	\$ 27,000	\$ 5,500	20%	\$ 5,500	\$ 27,000	\$ 27,000	\$ 27,000	\$ 5,500	Under Budget (Delayed Spend)	Consultancy work: feasibility, prelimiry design upgrade at SRRP/Transfer station. Contract awarded to T+T, Completed options assessment by 30 June 2019 but final report was delayed 2 weeks (14 July). Final invoice received dated July, not June.
	100844	Southbrook Recycling Compactor Shelter	Construction	Complete	Complete	Complete	\$ 226,300	\$ 226,300	\$ 217,348	96%	\$ 217,348	\$ -	\$ -	\$ -	\$ -	On Budget	Building constructed, minor works to improve workflow and H&S completed on time and on budget.
	100845	Southbrook Landscaping	Design	Complete	Complete	Complete	\$ 20,440	\$ 20,440	\$ 5,000	24%	\$ 5,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Reduced scope of landscaping to Lineside Road boundary to improve screening. Unused budget has not been carried over.
	100846	Garetys Pit roads and fencing	Construction	Complete	Complete	Complete	\$ 50,000	\$ 50,000	\$ 46,718	93%	\$ 46,718	\$ -	\$ -	\$ -	\$ -	On Budget	Access road formation, fencing installation complete.
	101169	Southbrook - Access Rds	Complete	Complete	Complete	Complete	\$ 2,690	\$ 2,690	\$ 4,400	164%	\$ 4,400	\$ -	\$ -	\$ -	\$ -	Over Budget	Unplanned replacement of 4 loadcells at Pit compactor weighbridge owing to failure of two cells. Scheduled 6-monthly maintenance for weighbridge and substructure to improve life of load cells.
Refuse Disposal Total							\$ 337,969	\$ 337,969	\$ 295,823	88%	\$ 295,823	\$ 27,000	\$ 27,000	\$ 27,000	\$ 5,500		
Waste Minimisation	101171	Resource & Recovery Area Upgrades	Investigations	Investigations	Investigations	Delayed	\$ 27,000	\$ 27,000	\$ 5,500	20%	\$ 5,500	\$ 27,000	\$ 27,000	\$ 27,000	\$ 5,500	Under Budget (Delayed Spend)	Consultancy work: feasibility, prelimiry design upgrade at SRRP/Transfer station. Contract awarded to T+T, Completed options assessment by 30 June 2019 but final report was delayed 2 weeks (14 July). Final invoice received dated July, not June.
Waste Minimisation Total							\$ 27,000	\$ 27,000	\$ 5,500	20%	\$ 5,500	\$ 27,000	\$ 27,000	\$ 27,000	\$ 5,500		
Grand Total							\$ 364,969	\$ 364,969	\$ 301,323	83%	\$ 301,323	\$ 54,000	\$ 54,000	\$ 54,000	\$ 11,000		

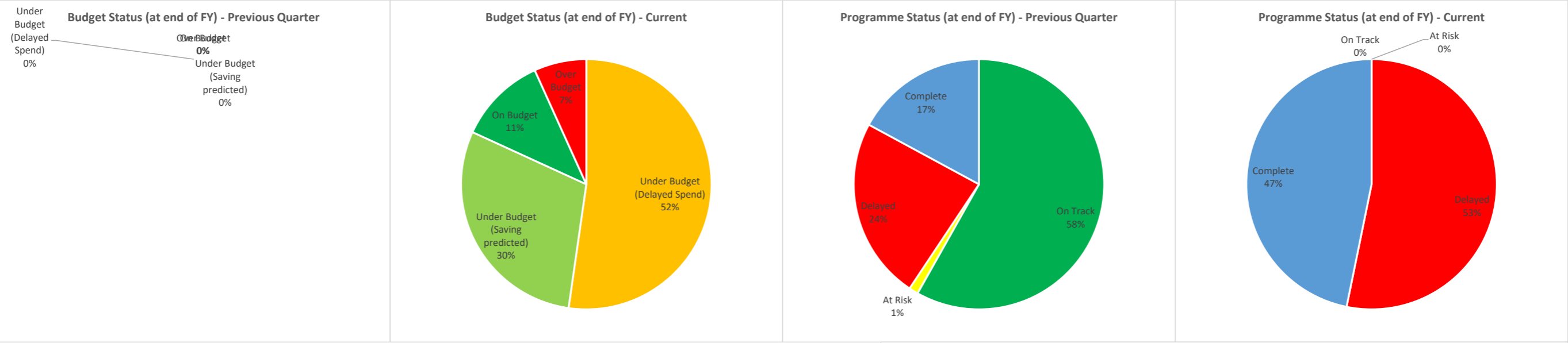
Parks and Reserves Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

SUMMARY



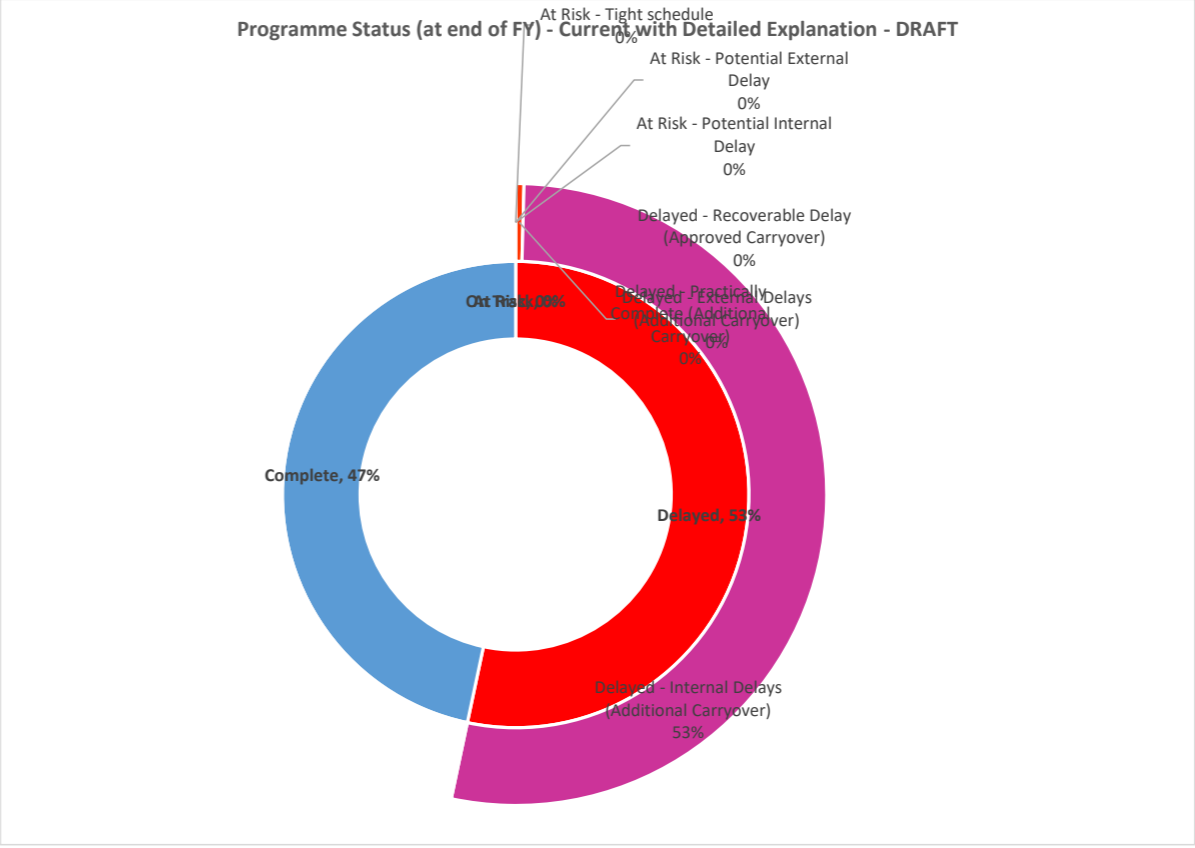
Parks and Reserves Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

SUMMARY



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Parks and Reserves Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

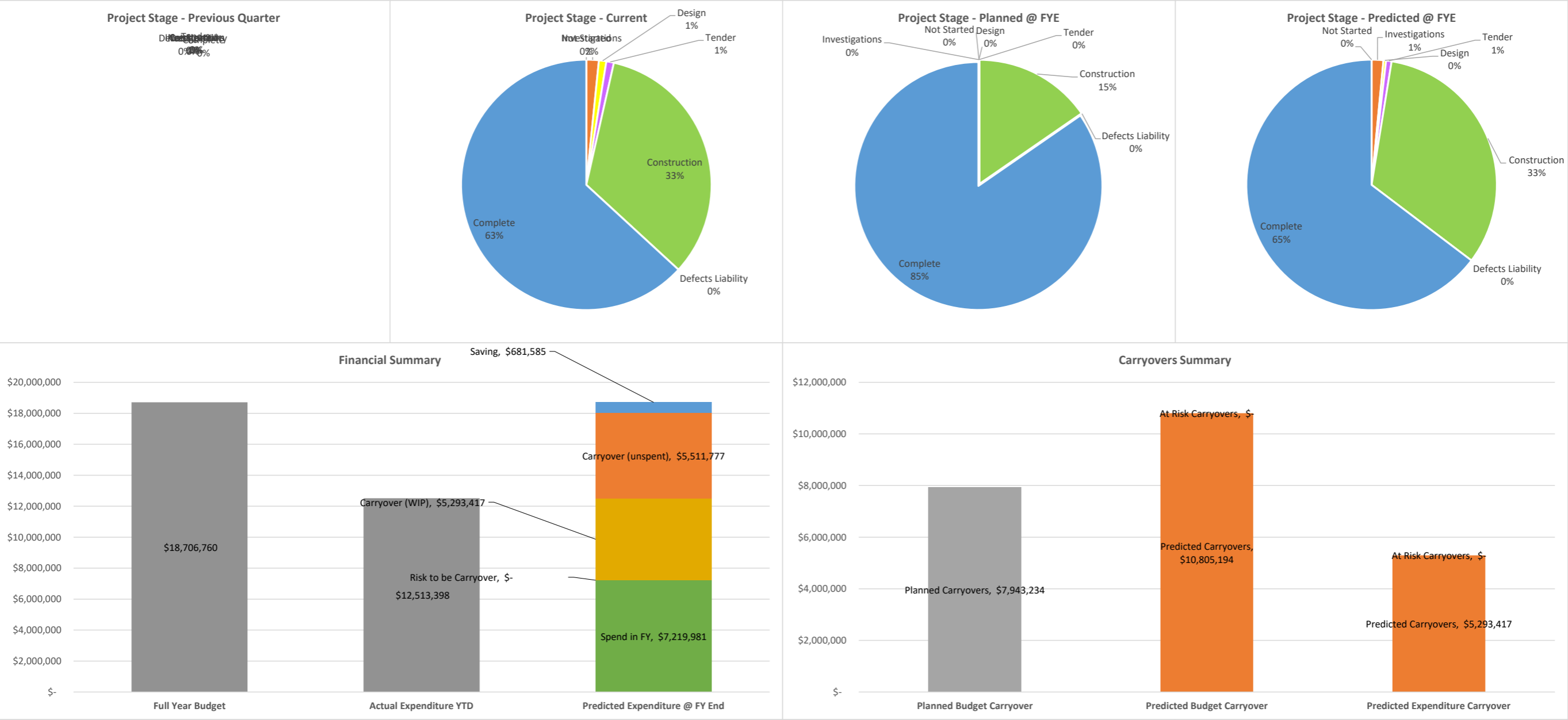
Scheme	Account Number	Project Name	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	YTD Budget	Actual Expenditure YTD	% Spent (Actual Expenditure / Full Year Revised Budget)	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Budget to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
Camping Grounds	100201	Camp improvements	Construction	Construction	Complete	Complete	\$ 166,000	\$ 166,000	\$ 138,488	83%	\$ 138,488	\$ -	\$ -	\$ -	\$ -	On Budget	Resealing works at Woodend and Kairaki Camping Grounds to be completed in 2018/19.
	100776	Relocate ablution/kitchen block	Complete	Complete	Complete	Complete	\$ 1,700	\$ 1,700	\$ 1,700	100%	\$ 1,700	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
	101180	Waikuku Camp Demolitions	Investigations	Complete	Investigations	Delayed	\$ 15,000	\$ 15,000	\$ -	0%	\$ 0	\$ -	\$ -	\$ 15,000	\$ 0	Under Budget (Delayed Spend)	Further negotiations underway but demolition likely in off-season
	101181	Waikuku Camp Ablutions Block Replacement	Investigations	Investigations	Investigations	Delayed	\$ 230,000	\$ 230,000	\$ -	0%	\$ 0	\$ -	\$ -	\$ 230,000	\$ 0	Under Budget (Delayed Spend)	Further negotiations required to resolve asset ownership. If above ground assets retained work likely to proceed in off-season
	101182	Kairaki Camp Infrastructure Renewals	Investigations	Investigations	Investigations	Delayed	\$ 25,000	\$ 25,000	\$ -	0%	\$ 0	\$ -	\$ -	\$ 25,000	\$ 0	Under Budget (Delayed Spend)	Further negotiations required to resolve asset ownership. If above ground assets retained work likely to proceed in off-season
	Camping Grounds Total						\$ 437,700	\$ 437,700	\$ 140,188	32%	\$ 140,188	\$ -	\$ -	\$ 270,000	\$ 0		
Public Conveniences	100283	Toilet Renewals	Complete	Construction	Complete	Delayed	\$ 438,000	\$ 438,000	\$ 209,768	48%	\$ 209,768	\$ 188,000	\$ 188,000	\$ 228,232	\$ (0)	Under Budget (Delayed Spend)	This budget is used for the ongoing replacement of the district's toilets. This budget is being used for the redevelopment of the Victoria Park Toilets as the first priority. These toilets have now been completed and open to the public. Work has started on planning the next toilet on the list - Kairaki Reserve.
	100564	Silverstream Reserve	Complete	Complete	Complete	Complete	\$ 73,000	\$ 73,000	\$ 28,678	39%	\$ 28,678	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	The toilet has now been delivered and installed in Silverstream Reserve. Costs are still to come for the final work (awaiting invoice for toilet).
																Under Budget (Delayed Spend)	A project brief has been prepared. The Mandeville Sports Club are looking to implement the project and are currently revising the project brief. A draft design has been completed however due to the design being undertaken by volunteers it is likely that this will delay the project completion. Design is now being reviewed with the Sports Club with the intention to put this out for tender in the new
	101176	Mandeville Sports Ground	Design	Construction	Design	Delayed	\$ 200,000	\$ 200,000	\$ -	0%	\$ 0	\$ -	\$ -	\$ 200,000	\$ 0		
Public Conveniences Total							\$ 711,000	\$ 711,000	\$ 238,445	34%	\$ 238,445	\$ 188,000	\$ 188,000	\$ 428,232	\$ (0)		
Rangiora Central Business Area	100976	Crime Camera System Replacement	Construction	Complete	Complete	Delayed	\$ 72,000	\$ 72,000	\$ 59,110	82%	\$ 59,110	\$ -	\$ -	\$ 12,890	\$ 0	On Budget	Awaiting approval from building owners to have crime cameras installed. Discussion ongoing with project implementation team, is some further conversations to occur on final placement on some buildings, however majority of network has been completed. These conversations will go into the new financial year as building owner approval is required.
Rangiora Central Business Area Total							\$ 72,000	\$ 72,000	\$ 59,110	82%	\$ 59,110	\$ -	\$ -	\$ 12,890	\$ 0		
Cemeteries	100152	Cemetery Berms - Riga	Complete	Complete	Complete	Complete	\$ 5,800	\$ 5,800	\$ 5,025	87%	\$ 5,025	\$ -	\$ -	\$ -	\$ -	On Budget	More berms and beams will be installed to make sure three years surplus is available at all times. This work is underway by Delta
	100153	Cemetery Berms - Kai Public	Complete	Complete	Complete	Complete	\$ 16,320	\$ 16,320	\$ 14,185	87%	\$ 14,185	\$ -	\$ -	\$ -	\$ -	On Budget	Change in scope of this work for the current year to further develop existing area. This work is underway by Delta.
																On Budget	Development of some of the leased part of Oxford Cemetery which will include the installation of a water supply, roads, seats, drainage, beams, trees etc. This is required to make sure that there is sufficient space that is well developed and presentable in the future. This work is underway
	100154	Oxford Cemetery Improvements	Complete	Complete	Complete	Complete	\$ 80,800	\$ 80,800	\$ 82,529	102%	\$ 82,529	\$ -	\$ -	\$ -	\$ -	Under Budget (Delayed Spend)	Delay in Water Unit undertaking the work. Water unit unable to fulfil site works as subcontractor is not sufficiently site wise accredited. Prices have now been received and a report is being prepared.
	101194	Rangiora Cemetery Potable Water	Tender	Complete	Tender	Delayed	\$ 50,000	\$ 50,000	\$ 6,383	13%	\$ 6,383	\$ -	\$ -	\$ 50,000	\$ 6,383	Under Budget (Saving Predicted)	This work is underway by Delta.
	101236	Cemetery Berms - Oxford	Complete	Complete	Complete	Complete	\$ 6,000	\$ 6,000	\$ 4,694	78%	\$ 4,694	\$ -	\$ -	\$ -	\$ -		
	Cemeteries Total						\$ 158,920	\$ 158,920	\$ 112,816	71%	\$ 112,816	\$ -	\$ -	\$ 50,000	\$ 6,383		
Kaiaipoi Central Business Area	100566	Dudley Pool Renewals	Construction	Complete	Complete	Complete	\$ 21,860	\$ 21,860	\$ 151,195	692%	\$ 151,195	\$ -	\$ -	\$ -	\$ -	Over Budget	Replacement plant and equipment that is required during the planned 3 yearly programmed maintenance closure.
																Under Budget (Saving Predicted)	Replacement when required.
	100863	Waikuku Renewals	Construction	Complete	Complete	Complete	\$ 9,430	\$ 9,430	\$ 2,533	27%	\$ 2,533	\$ -	\$ -	\$ -	\$ -		
	100623	Kaiaipoi Aquatic Centre Renewals	Construction	Complete	Complete	Complete	\$ 16,810	\$ 16,810	\$ 23,980	143%	\$ 23,980	\$ -	\$ -	\$ -	\$ -	Over Budget	Replacement when required.
Kaiaipoi Central Business Area Total							\$ 48,100	\$ 48,100	\$ 177,708	369%	\$ 177,708	\$ -	\$ -	\$ -	\$ -		
Community Buildings	100660	Court facilities	Tender	Construction	Construction	Delayed	\$ 4,528,000	\$ 4,528,000	\$ 1,884,025	42%	\$ 1,884,025	\$ 4,528,000	\$ 4,528,000	\$ 4,528,000	\$ 1,884,025	Under Budget (Delayed Spend)	Project progressing well although behind budgetted programme. Tenders have closed and are currently being evaluated. Construction is planned to start in August 19.
	101177	Waikuku Hall Acoustic Panelling	Complete	Complete	Complete	Complete	\$ 15,000	\$ 15,000	\$ 11,217	75%	\$ 11,217	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Complete
	101178	Cust Mill Rd House - New Roof	Construction	Complete	Complete	Complete	\$ 45,000	\$ 45,000	\$ 42,464	94%	\$ 42,464	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
	101179	General Building Renewals	Construction	Complete	Complete	Delayed	\$ 46,430	\$ 46,430	\$ 28,658	62%	\$ 28,658	\$ -	\$ -	\$ 17,772	\$ 0	Under Budget (Delayed Spend)	Used for renewals to building assets.
	100288	Furniture	Construction	Complete	Complete	Delayed	\$ 1,910	\$ 1,910	\$ -	0%	\$ 0	\$ -	\$ -	\$ 1,910	\$ 0	Under Budget (Delayed Spend)	Used to purchase replacement furniture for community facilities
	100285	Hall Improvements	Not Started	Not Started	Not Started	Complete	\$ -	\$ -	\$ 4,225	#DIV/0!	\$ 4,225	\$ -	\$ -	\$ -	\$ -	Over Budget	This budget no longer exists. This has been shifted to General Building Renewals 101179.
	Community Buildings Total						\$ 4,636,340	\$ 4,636,340	\$ 1,970,589	43%	\$ 1,970,589	\$ 4,528,000	\$ 4,528,000	\$ 4,547,682	\$ 1,884,025		
																Under Budget (Saving Predicted)	This budget is used to purchase recreation land in new growth areas. The land is usually purchased as part of a subdivision. The expected land purchases for the current financial year are now expected to occur in the new financial year. The time line on this is driven externally through growth and development. WDC requires this budget to react as appropriate when the
Reserves General	100290	Land Purchase - Neighbourhood	Investigations	Complete	Investigations	Complete	\$ 2,653,500	\$ 2,653,500	\$ 1,462,295	55%	\$ 1,462,295	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	This budget is used for the development of new land purchased to cater for growth in demand for recreation facilities. This is usually in new subdivisions.
	100291	Land Development - Neighbourhood	Investigations	Investigations	Investigations	Complete	\$ 358,500	\$ 358,500	\$ 258,795	72%	\$ 258,795	\$ -	\$ -	\$ -	\$ -	Under Budget (Delayed Spend)	PDU have completed their investigation into these assets. The initial package of work tender has been evaluated and has been awarded to HER. Anticipated that this works will occur and be completed by Spring, this being to take advantage of the spring cross over between summer and
	100293	Roads & Carparks	Tender	Construction	Tender	Delayed	\$ 335,750	\$ 335,750	\$ 49,947	15%	\$ 49,947	\$ -	\$ -	\$ 285,803	\$ -	Under Budget (Delayed Spend)	Ohoka Domain and Kairaki Beach Playgrounds will also be upgraded using this budget. The Ohoka Domain playground is currently under construction and will be finished by the end of financial year.
	100294	Play Safety Surface/Equipment	Construction	Complete	Construction	Delayed	\$ 430,630	\$ 430,630	\$ 105,587	25%	\$ 105,587	\$ 180,630	\$ 180,630	\$ 325,043	\$ (0)	Under Budget (Delayed Spend)	Swannanoa tennis courts works has been completed. A programme of half basketball court renewals has been started. 7 have been identified as requiring some remedial work. This work has now been completed. The Dudley Netball Courts have been resurfaced. No additional work is
	100297	Hard Court Renewals	Construction	Complete	Construction	Delayed	\$ 394,200	\$ 394,200	\$ 197,509	50%	\$ 197,509	\$ 194,200	\$ 194,200	\$ 196,691	\$ (0)	On Budget	Replacement of garden/plants throughout the district.
	100298	Renewal reserve /scape Riga	Construction	Complete	Complete	Complete	\$ 36,470	\$ 36,470	\$ 36,391	100%	\$ 36,391	\$ -	\$ -	\$ -	\$ -	Over Budget	Replacement of garden/plants throughout the district
	100299	Renewal reserve landscape Kaiaipoi	Construction	Complete	Complete	Complete	\$ 36,470	\$ 36,470	\$ 53,756	147%	\$ 53,756	\$ -	\$ -	\$ -	\$ -	Over Budget	Replacement of garden/plants throughout the district
	100300	Woodend Ashley Renewal reserve landscape	Construction	Complete	Complete	Complete	\$ 18,230	\$ 18,230	\$ 26,405	145%	\$ 26,405	\$ -	\$ -	\$ -	\$ -	Over Budget	Replacement of garden/plants throughout the district
	100301	Oxford Renewal reserve landscape	Construction	Complete	Complete	Complete	\$ 11,870	\$ 11,870	\$ 12,011	101%	\$ 12,011	\$ -	\$ -	\$ -	\$ -	On Budget	Replacement of garden/plants throughout the district
	100302	Rangiora Street trees gardens	Construction	Complete	Complete	Complete	\$ 17,000	\$ 17,000	\$ 16,593	98%	\$ 16,593	\$ -	\$ -	\$ -	\$ -	On Budget	Replacement of shrubs and trees throughout the district
	100303	Kaiaipoi Street trees gardens	Construction	Complete	Complete	Complete	\$ 17,000	\$ 17,000	\$ 17,000	100%	\$ 17,000	\$ -	\$ -	\$ -	\$ -	On Budget	Replacement of shrubs and trees throughout the district
	100304	Oxford Street trees gardens	Construction	Complete	Complete	Complete	\$ 6,070	\$ 6,070	\$ 9,055	149%	\$ 9,055	\$ -	\$ -	\$ -	\$ -	Over Budget	Replacement of shrubs and trees throughout the district
	100305	Woodend Ashley Street trees gardens	Construction	Complete	Complete	Complete	\$ 6,070	\$ 6,070	\$ 5,095	84%	\$ 5,095	\$ -	\$ -	\$ -	\$ -	On Budget	Replacement of shrubs and trees throughout the district
	100310	Hegan Estate	Complete	Complete	Complete	Complete	\$ 74,900	\$ 74,900	\$ -	0%	\$ 0	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	The only element not yet included is some hammocks. Staff will be preparing a report to the Board to determine whether the hammocks are in fact required. This money is not required to be carried
	100313	Milton Reserve Development	Complete	Complete	Complete	Complete	\$ 45,000	\$ 45,000	\$ 48,759	108%	\$ 48,759	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete
																Under Budget (Delayed Spend)	A concept plan has been prepared and was presented to the Rangiora-Ashley Community Board at their May meeting. Work on the footbridge is underway.
	100314	Sparks Land	Construction	Complete	Design	Delayed	\$ 15,000	\$ 15,000	\$ -	0%	\$ 0	\$ -	\$ -	\$ 15,000	\$ 0	Under Budget (Delayed Spend)	Staff will work with the Advisory Group to determine what the next priority is for the development of the Ohoka Bush.
	100322	Ohoka Domain General	Construction	Complete	Complete	Delayed	\$ 10,000	\$ 10,000	\$ 7,097	71%	\$ 7,097	\$ -	\$ -	\$ 2,903	\$ (0)	Under Budget (Delayed Spend)	Final remaining funds have been allocated to Mandeville Sports Club to allow the additional ball sports area to be developed.
	100324	Mandeville Sports Ground - Capital Works	Construction	Complete	Complete	Delayed	\$ 52,900	\$ 52,900	\$ 25,785	49%	\$ 25,785	\$ -	\$ -	\$ 52,900	\$ 25,785	Under Budget (Delayed Spend)	The planting will be undertaken in Autumn planting season
	100327	Silverstream Reserve Planting	Construction	Complete	Complete	Complete	\$ 11,370	\$ 11,370	\$ 1,789	16%	\$ 1,789	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	

**Parks and Reserves Capital Works Programme - 2018-2019 Financial Year - 4th Quarter**

Account Number	Project Name	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	YTD Budget	Actual Expenditure YTD	% Spent (Actual Expenditure / Full Year Revised Budget)	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Budget to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments	
Camping Grounds	100201	Camp improvements	Construction	Construction	Complete	Complete	\$ 166,000	\$ 166,000	\$ 138,488	83%	\$ 138,488	\$ -	\$ -	\$ -	\$ -	On Budget	Resealing works at Woodend and Kairaki Camping Grounds to be completed in 2018/19.
Reserves General	100449	Silverstream Reserve	Complete	Investigations	Investigations	Complete	\$ 31,100	\$ 31,100	\$ 28,171	91%	\$ 28,171	\$ -	\$ -	\$ -	\$ -	On Budget	This money has been carried over by the Advisory Group in order to try and link the eastern and western reserves. Negotiations with the adjacent land owner have been undertaken by Department of Conservation however they have not progressed the situation any further.
	100578	Ashley Gorge	Complete	Complete	Complete	Complete	\$ 114,600	\$ 114,600	\$ 88,415	77%	\$ 88,415	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Complete
	100579	Rangiora Tennis Centre car park	Investigations	Investigations	Investigations	Delayed	\$ 315,000	\$ 315,000	\$ -	0%	\$ 0	\$ -	\$ -	\$ 315,000	\$ 0	Under Budget (Delayed Spend)	The tennis development at Pentecost Road is no longer going ahead due to funding support from the community no longer being available. The Tennis Club is now looking at developing the land at Coldstream Road and 10 courts have been included into the Coldstream road master plan.
	100584	Pearson Park	Investigations	Investigations	Investigations	Delayed	\$ 42,700	\$ 42,700	\$ 19,432	46%	\$ 19,432	\$ -	\$ -	\$ 23,268	\$ 0	Under Budget (Delayed Spend)	Pearson Park Advisory group have allocated some funding for the development of a half basketball court. This will however not use up the entire allocated budget. This budget is to support the Pearson Park Advisory Group.
	100663	Non-specified Reserve Enhancement	Investigations	Investigations	Investigations	Delayed	\$ 570,430	\$ 570,430	\$ 412,867	72%	\$ 412,867	\$ -	\$ -	\$ 157,563	\$ (0)	Under Budget (Delayed Spend)	Staff have undertaken a review of all parks and a programme for improvements has been identified. Ohoka Domain, Kairaki Reserve and Gladstone Sports Fields are the first to receive funding from this budget
	100664	Gladstone Park	Complete	Complete	Complete	Complete	\$ 190,800	\$ 190,800	\$ 176,160	92%	\$ 176,160	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
	100865	Church St Reserve Wetland	Complete	Complete	Complete	Complete	\$ 14,000	\$ 14,000	\$ 10,577	76%	\$ 10,577	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Complete
	101183	Victoria Park Band Rotunda	Complete	Complete	Complete	Complete	\$ 60,000	\$ 60,000	\$ 25,026	42%	\$ 25,026	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Complete
	101184	General Reserve Renewals	Construction	Complete	Construction	Delayed	\$ 283,595	\$ 283,595	\$ 211,506	75%	\$ 211,506	\$ -	\$ -	\$ 72,089	\$ (0)	Under Budget (Delayed Spend)	Staff are working through the list of poor and very poor assets. In addition to the planned renewals, assets are being replaced as they are identified.
	101185	Future Sports Ground Development	Construction	Construction	Construction	Delayed	\$ 350,000	\$ 350,000	\$ 193,253	55%	\$ 193,253	\$ 150,000	\$ 150,000	\$ 156,747	\$ -	Under Budget (Delayed Spend)	Southbrook subsurface drainage has been completed and Dudley lighting projects is in the design stage. \$100,000 has been allocated towards the clearance of the Coldstream road Sport and Recreation area.
	101188	Woodend Community Centre - Defibrillator Unit	Complete	Complete	Complete	Complete	\$ 5,000	\$ 5,000	\$ 939	19%	\$ 939	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Complete - Woodend Community Association funded vast majority of the work.
	101189	Taranaki Stream Development	Construction	Complete	Complete	Delayed	\$ 2,000	\$ 2,000	\$ 960	48%	\$ 960	\$ -	\$ -	\$ 1,040	\$ 0	Under Budget (Delayed Spend)	Planting of the Tararangi Stream. Work that was expected to be done at the end of June will now be completed in 19/20 financial year.
	101190	Hurunui Reserve Development	Design	Complete	Design	Delayed	\$ 75,000	\$ 75,000	\$ -	0%	\$ 0	\$ -	\$ -	\$ 75,000	\$ 0	Under Budget (Delayed Spend)	Consultation for the development of the reserve is underway. Lead times on proposed items and consultation timeframes would likely mean that this will be completed in the new year. Community Board report has approved draft plan for consultation at May meeting, further reporting on the feedback will go back to board for final design sign off.
	101191	Ashley Gorge Camp Ground Sewer System Upgrade	Complete	Complete	Complete	Complete	\$ 30,000	\$ 30,000	\$ 29,084	97%	\$ 29,084	\$ -	\$ -	\$ -	\$ -	On Budget	Equipment has been ordered. Installation commencing.
	101192	Oxford Surveillance Cameras	Construction	Complete	Construction	Delayed	\$ 31,000	\$ 31,000	\$ -	0%	\$ 0	\$ -	\$ -	\$ 31,000	\$ 0	Under Budget (Delayed Spend)	Complete - Budget for this was being funded from two sources (Mainpower and PDU Insurance Fund)
	101231	Rangiora Kaiapoi Town Centre Giant Christmas Trees	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 108,429	#DIV/0!	\$ 108,429	\$ -	\$ -	\$ -	\$ -	Over Budget	Old General Landscaping budget - carryover expenditure that is being expensed
	101309	Rangiora General Landscape Development	Investigations	Complete	Complete	Complete	\$ -	\$ -	\$ -	#DIV/0!	\$ 0	\$ -	\$ -	\$ -	\$ -	Over Budget	
	Reserves General Total						\$ 6,646,155	\$ 6,646,155	\$ 3,638,685	55%	\$ 3,638,685	\$ 524,830	\$ 524,830	\$ 1,710,047	\$ 25,784		
	General Landscaping	101045	Rangiora Ashley General Landscape Development	Investigations	Investigations	Investigations	Delayed	\$ 28,201	\$ 28,201	\$ -	0%	\$ 0	\$ -	\$ -	\$ 28,201	\$ 0	Under Budget (Delayed Spend)
101046		Loburn Domain Memorial	Tender	Construction	Construction	Delayed	\$ 10,619	\$ 10,619	\$ 1,750	16%	\$ 1,750	\$ -	\$ -	\$ 10,619	\$ 1,750	Under Budget (Delayed Spend)	Staff working with the Loburn Domain Advisory Group on the methodology and safety plans for this work.
101047		Town Entrance Development	Complete	Complete	Complete	Complete	\$ 30,000	\$ 30,000	\$ 30,000	100%	\$ 30,000	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
101091		Rangiora Town Entrance Stage 2	Design	Design	Design	Delayed	\$ -	\$ -	\$ -	#DIV/0!	\$ 0	\$ -	\$ -	\$ -	\$ -	Over Budget	New kerb has now been installed and planting has been completed. The area outside Morrison Cars will have to be left until a decision is made about the potential for a footpath which is currently being discussed. Roading has confirmed that this will not be completed to the new financial year.
101048		Kaipoi Tuahiwi General Landscape Development	Investigations	Investigations	Investigations	Delayed	\$ 46,420	\$ 46,420	\$ -	0%	\$ 0	\$ -	\$ -	\$ 46,420	\$ 0	Under Budget (Delayed Spend)	The Kaiapoi Community Board have been carrying over money the last few years in order to have a significant amount that can be spent on a project into the regeneration area. What this is to be and when is still not confirmed.
101050		Town Entrance Development	Investigations	Design	Design	Delayed	\$ 30,000	\$ 30,000	\$ -	0%	\$ 0	\$ -	\$ -	\$ 30,000	\$ 0	Under Budget (Delayed Spend)	Scope of this project not yet identified. Strategy is currently being completed and this will guide priority for entrance enhancements. Outcome of strategy will determine what the scope of the project is.
101051		Kaipoi Flag Poles	Design	Complete	Complete	Delayed	\$ 5,000	\$ 5,000	\$ -	0%	\$ 0	\$ -	\$ -	\$ 5,000	\$ 0	Under Budget (Delayed Spend)	Warren & Mahoney were doing some design work however this did not provide the relevant detail. Staff are now contacting flagmakers to investigate what is possible for the flag installation.
101257		Camellia Tree Removal	Complete	Complete	Complete	Complete	\$ 2,000	\$ 2,000	\$ 1,927	96%	\$ 1,927	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
101258		Interpretive Signs	Design	Complete	Construction	Delayed	\$ 20,000	\$ 20,000	\$ -	0%	\$ 0	\$ -	\$ -	\$ 20,000	\$ 0	Under Budget (Delayed Spend)	Staff are working with the Kaipoi Signage Working Group to design the interpretive signage.
101259		Planter Boxes	Complete	Complete	Complete	Complete	\$ 16,000	\$ 16,000	\$ 15,117	94%	\$ 15,117	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
101052		Oxford Ohoka General Landscape Development	Investigations	Investigations	Investigations	Delayed	\$ 1,060	\$ 1,060	\$ 1,008	95%	\$ 1,008	\$ -	\$ -	\$ 1,060	\$ 1,008	On Budget	Projects are determined by the board. These projects are approved at various times of year.
101092		Ohoka Gate Keepers Cottage Fencing	Complete	Complete	Complete	Complete	\$ 1,778	\$ 1,778	\$ 1,576	89%	\$ 1,576	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
101093		Swannanoa Cricket Pavilion Landscaping	Complete	Complete	Complete	Complete	\$ 3,000	\$ 3,000	\$ -	0%	\$ 0	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	This has been invoiced and work will be completed by the Group
101094		Pearson Park Seat and Rubbish Bin	Complete	Complete	Complete	Complete	\$ 5,830	\$ 5,830	\$ 3,412	59%	\$ 3,412	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Complete
101270		West Oxford Shelters	Complete	Complete	Complete	Complete	\$ 1,900	\$ 1,900	\$ 1,941	102%	\$ 1,941	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
101054		Woodend Sefton General Landscape Development	Investigations	Investigations	Investigations	Delayed	\$ 2,502	\$ 2,502	\$ -	0%	\$ 0	\$ -	\$ -	\$ 2,502	\$ 0	Under Budget (Delayed Spend)	Projects are determined by the board. These projects are approved at various times of year.
101058		Taranaki Reserve	Complete	Complete	Complete	Complete	\$ 2,000	\$ 2,000	\$ 1,712	86%	\$ 1,712	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
101063		Woodend War Memorial	Complete	Complete	Complete	Complete	\$ 5,000	\$ 5,000	\$ 5,085	102%	\$ 5,085	\$ -	\$ -	\$ -	\$ -	On Budget	Complete - project is still underway however the Council financial contribution towards this project is complete.
																On Budget	Complete
101209		Sefton Domain Planting	Complete	Complete	Complete	Complete	\$ 8,058	\$ 8,058	\$ 7,792	97%	\$ 7,792	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
101210		Sefton Domain Seats	Complete	Complete	Complete	Complete	\$ 1,500	\$ 1,500	\$ 1,600	107%	\$ 1,600	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete
101211		Sefton Domain Sign	Complete	Complete	Complete	Complete	\$ 1,700	\$ 1,700	\$ 1,655	97%	\$ 1,655	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
101275		Waikau Beach Sign	Complete	Complete	Complete	Complete	\$ 4,300	\$ 4,300	\$ 5,905	137%	\$ 5,905	\$ -	\$ -	\$ -	\$ -	Over Budget	Consultation has been completed and this will be installed shortly.
101276		Western Ridge Seat	Design	Complete	Construction	Delayed	\$ 2,600	\$ 2,600	\$ -	0%	\$ 0	\$ -	\$ -	\$ 2,600	\$ 0	Under Budget (Delayed Spend)	Seat has been ordered and awaiting delivery
101277		The Oaks Reserve Development	Construction	Complete	Complete	Delayed	\$ 9,200	\$ 9,200	\$ -	0%	\$ 0	\$ -	\$ -	\$ 9,200	\$ 0	Under Budget (Delayed Spend)	Currently in discussions with current leaseholder around the work involved
General Landscaping Total							\$ 238,668	\$ 238,668	\$ 80,479	34%	\$ 80,479	\$ -	\$ -	\$ 155,602	\$ 2,758		
Grand Total						\$ 12,948,883	\$ 12,948,883	\$ 6,418,020	50%	\$ 6,418,021	\$ 5,240,830	\$ 5,240,830	\$ 7,174,453	\$ 1,918,950			

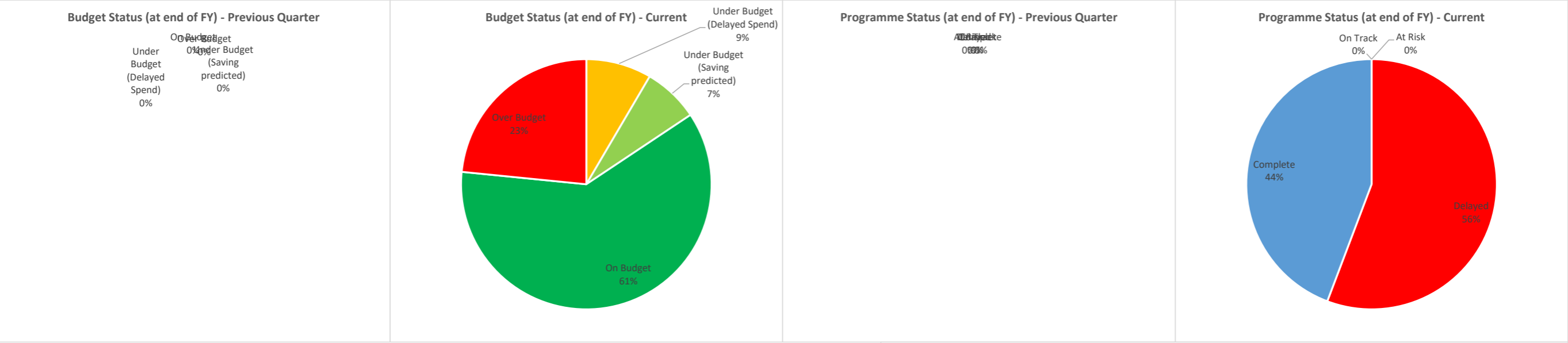
Earthquake Recovery Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

SUMMARY



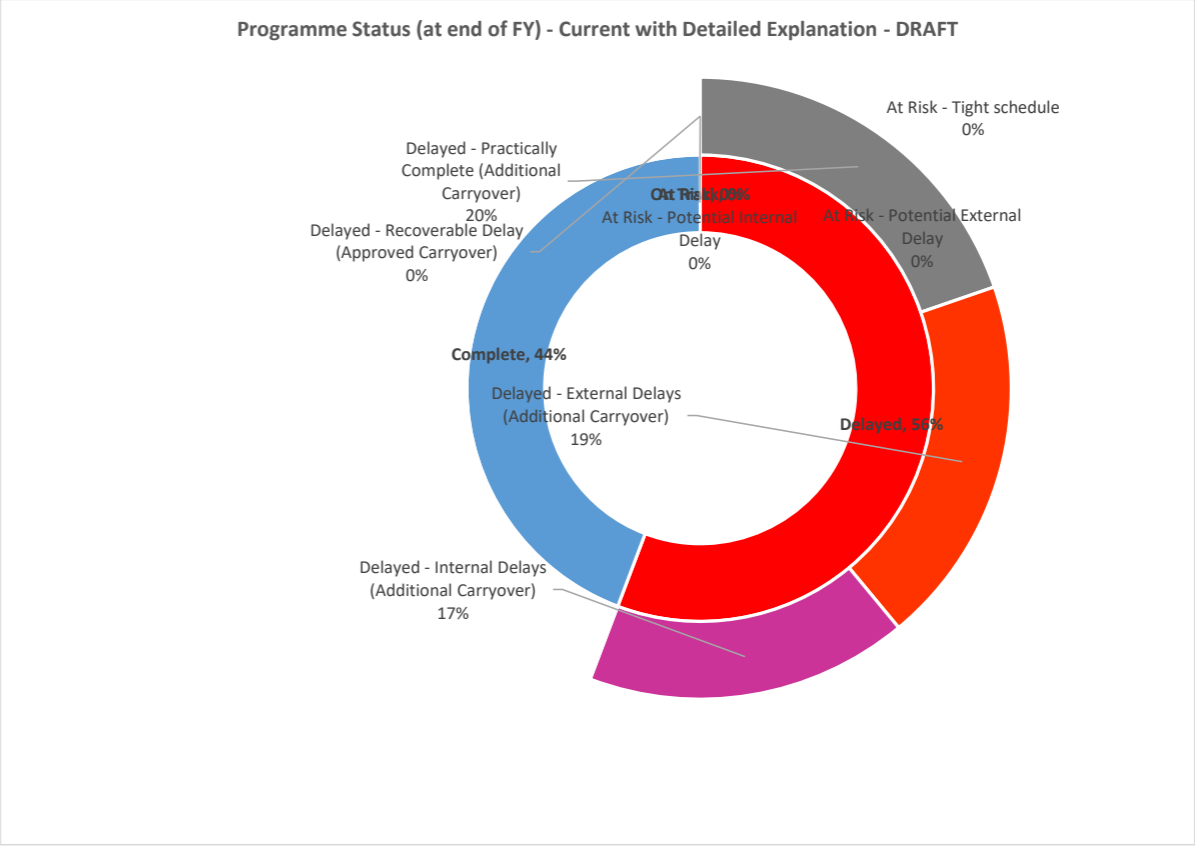
Earthquake Recovery Capital Works Programme - 2018-2019 Financial Year - 4th Quarter

SUMMARY




DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
Under Budget (Saving Predicted)	Refers to projects where the project work this FY is expected to be delivered under budget. This includes projects that will be completed this financial year and delivered under budget or (if multi-year future) the unspent budget will not be carried forward to the next FY.
Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.



Earthquake Recovery Capital Works Programme - 2018-2019 Financial Year - 4th Quarter







Scheme	Account Number	Project Title	Project number	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	YTD Budget	Actual Expenditure YTD	Spent (Actual Expenditure / Full Year Revised Budget)	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
Water Earthquake Recovery	100214	Kaipoi East Re-routing Water EQ Recovery	(blank)	Complete	Complete	Complete	Complete	\$ 12,000	\$ 12,000	\$ 15,297	127%	\$ 15,297	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete. Project number 43.
	100211	Cust Water	(blank)	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 2,646	#DIV/0!	\$ 2,646	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete
	100983	Servicing Houses in Regeneration Area	(blank)	Construction	Complete	Complete	Complete	\$ -	\$ -	\$ 1,000	#DIV/0!	\$ 1,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete - some final late costs on ledger to address
Water Earthquake Recovery Total								\$ 12,000	\$ 12,000	\$ 18,943	158%	\$ 18,943	\$ -	\$ -	\$ -	\$ -		
Sewer Earthquake Recovery	100984	Servicing Houses in Regeneration Area (New Project 57)	(blank)	Complete	Complete	Complete	Complete	\$ 37,000	\$ 37,000	\$ 37,110	100%	\$ 37,110	\$ -	\$ -	\$ -	\$ -	On Budget	Complete. Project number 57.
	100224	Courtenay Downs Sewer	(blank)	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 2,735	#DIV/0!	\$ 2,735	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete - some final late costs on ledger to address
	100239	Kaipoi East re-routing sewer	(blank)	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 1,749	#DIV/0!	\$ 1,749	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete - some final late costs on ledger to address
	100466	Red zone sewer decommissioning	(blank)	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 2,283	#DIV/0!	\$ 2,283	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete - some final late costs on ledger to address
Sewer Earthquake Recovery Total								\$ 37,000	\$ 37,000	\$ 43,877	119%	\$ 43,877	\$ -	\$ -	\$ -	\$ -		
General Earthquake Recovery	100243	Kaipoi Town Centre Renewal	(blank)	Investigations	Complete	Investigations	Delayed	\$ 1,478,000	\$ 1,478,000	\$ 65,768	4%	\$ 65,768	\$ 1,478,000	\$ 1,478,000	\$ 1,478,000	\$ 65,768	Under Budget (Delayed Spend)	Allowance made post earthquake. Most planned projects have been completed. However carry over the remainder for future works (not yet specified).
	100790	Rangiora Town centre Revitalisation	(blank)	Investigations	Complete	Investigations	Delayed	\$ 374,400	\$ 374,400	\$ 1,562	0%	\$ 1,562	\$ 374,400	\$ 374,400	\$ 374,400	\$ 1,562	Under Budget (Delayed Spend)	Good st upgrade has been delayed by building on the Eastern side.
	101031	Kaipoi Town Centre Feature Lighting	(blank)	Complete	Complete	Complete	Complete	\$ 75,500	\$ 75,500	\$ 66,054	87%	\$ 66,054	\$ -	\$ -	\$ -	\$ -	On Budget	Complete.
General Earthquake Recovery Total								\$ 1,927,900	\$ 1,927,900	\$ 133,384	7%	\$ 133,385	\$ 1,852,400	\$ 1,852,400	\$ 1,852,400	\$ 67,330		
Drainage Earthquake Recovery	100251	Feldwick Drain Pump Station	(blank)	Investigations	Investigations	Complete	Complete	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	Over Budget	Investigations complete. No further work planned at this stage.
	100255	Town Centre/ Raven Quay East Pipework	(blank)	Complete	Complete	Complete	Complete	\$ 180,000	\$ 180,000	\$ 102,505	57%	\$ 102,505	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Replacement solution now sorted. Works underway.
	100371	Kaipoi East Services	(blank)	Complete	Complete	Complete	Complete	\$ 142,000	\$ 142,000	\$ 150,954	106%	\$ 150,954	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete. Project number 43.
	100469	Beswick SMA	(blank)	Complete	Complete	Complete	Delayed	\$ 982,000	\$ 982,000	\$ 1,757,627	179%	\$ 1,757,627	\$ -	\$ 982,000	\$ -	\$ 1,757,627	Over Budget	Works practically complete. Budget overruns per separate reports to U&R. Contract final account / remeasurement now confirmed and agreed.
	100470	Dudley Drain	(blank)	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 21,621	#DIV/0!	\$ 21,621	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete. Project number 56. Some final project closeout costs incurred.
	100471	Jones Street Pipework	(blank)	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete - project reporting now rationalised with PJ 100986.
	100985	Ilex Shields Link Pipework (Part of Project 43)	(blank)	Complete	Complete	Complete	Complete	\$ 81,000	\$ 81,000	\$ 104,036	128%	\$ 104,036	\$ -	\$ -	\$ -	\$ -	Over Budget	Completed as part of Project 45 (KEAR)
	100986	Jones St Pipework (part of Project 43)	(blank)	Complete	Complete	Complete	Delayed	\$ 675,000	\$ 675,000	\$ 353,445	52%	\$ 353,445	\$ -	\$ 675,000	\$ -	\$ 353,445	Under Budget (Delayed Spend)	Construction practically complete - 2 elements - some delivered in Enabling works contract, some delivered in Jones St upgrade works. Final project completion costs submission running slightly beyond FYE.
	100987	Servicing Houses in Regeneration Area (New Project 57) - Drainage	(blank)	Design	Complete	Complete	Delayed	\$ 30,000	\$ 30,000	\$ -	0%	\$ -	\$ -	\$ 30,000	\$ -	\$ -	Under Budget (Delayed Spend)	Works now done as part of KERA Road upgrades project
	101196	Feldwick SMA	(blank)	Investigations	Complete	Design	Delayed	\$ 70,000	\$ 70,000	\$ -	0%	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	Under Budget (Delayed Spend)	Developing strategy for Feldwick catchment. Construction likely to start late 2019.
	101271	Pines Beach Stormwater Improvements	(blank)	Complete	Complete	Complete	Complete	\$ 50,000	\$ 50,000	\$ 139,135	278%	\$ 139,135	\$ -	\$ -	\$ -	\$ -	Over Budget	Physical works complete end June.
	101272	Feldwick Catchment Reticulation	(blank)	Tender	Complete	Complete	Delayed	\$ 90,960	\$ 90,960	\$ 121,855	134%	\$ 121,855	\$ -	\$ 90,960	\$ -	\$ 121,855	Over Budget	Work underway. Now running late due to outstanding Feldwick outfall construction variation. Carryover to next year. Will be over budget by end of project.
Drainage Earthquake Recovery Total								\$ 2,300,960	\$ 2,300,960	\$ 2,751,178	120%	\$ 2,751,178	\$ 70,000	\$ 1,847,960	\$ 70,000	\$ 2,232,927		
Roading Earthquake Recovery	100262	Courtenay Area Roading EQ Recovery	(blank)	Complete	Complete	Complete	Complete	\$ 305,000	\$ 305,000	\$ 60,468	20%	\$ 60,468	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical works completed May 2018. Traffic counts & road safety audit now finished, and defects liability period expiration works complete.
	100267	Kaipoi East Services Re-routing	(blank)	Complete	Complete	Complete	Complete	\$ 305,000	\$ 305,000	\$ 304,999	100%	\$ 304,999	\$ -	\$ -	\$ -	\$ -	On Budget	All physical works completed. Closure of Defects period to complete this FY.
	100268	Kaipoi East Access Road	(blank)	Complete	Complete	Complete	Complete	\$ 801,400	\$ 801,400	\$ 807,092	101%	\$ 807,092	\$ -	\$ -	\$ -	\$ -	On Budget	New Feldwick Drive opened to traffic August 2018. Adjoining roads now completed. Final project closure items complete.
	100472	Jones Street EQ Roading	(blank)	Complete	Complete	Complete	Delayed	\$ 580,000	\$ 580,000	\$ 356,721	62%	\$ 356,721	\$ -	\$ 580,000	\$ -	\$ 356,721	Under Budget (Delayed Spend)	Works underway. Works running late and will complete in July 2019.
	100742	Rangiora Cark Park Building	(blank)	Investigations	Complete	Investigations	Delayed	\$ 1,637,500	\$ 1,637,500	\$ 62,089	4%	\$ 62,089	\$ 1,637,500	\$ 1,637,500	\$ 1,637,500	\$ 62,089	Under Budget (Delayed Spend)	Purchase for the last parcel of land is awaiting final negotiations around access rights.
	100778	Red Zone Decommissioning Roading	(blank)	Complete	Complete	Complete	Complete	\$ 837,000	\$ 837,000	\$ 807,000	96%	\$ 807,000	\$ -	\$ -	\$ -	\$ -	On Budget	All road now decommissioned, including Pines Beach. Costs to be expensed. Crown cost share claim for associated revenue submitted July 2019.
Roading Earthquake Recovery Total								\$ 4,465,900	\$ 4,465,900	\$ 2,398,370	54%	\$ 2,398,370	\$ 1,637,500	\$ 2,217,500	\$ 1,637,500	\$ 418,810		
Recreation Earthquake Recovery	100270	Kaipoi Wharf Renewal	Various	Complete	Complete	Complete	Complete	\$ -	\$ -	\$ 77,478	#DIV/0!	\$ 77,478	\$ -	\$ -	\$ -	\$ -	Over Budget	Finished - these old costs to be capitalised (in July 2019)
							Delayed	\$ 2,550,000	\$ 2,550,000	\$ 2,399,269	94%	\$ 2,399,269	\$ 814,334	\$ 814,334	\$ 814,334	\$ 663,603	On Budget	Dredging and pontoons contracts underway. Project delayed due to dredging resource consent delay, and the consent conditions limited window for dredging. Some works now roll over to start of next financial year. Additional budget now approved for FY ( report to Council 7 May), on top of the carryovers.
		Kaipoi Wharf Pontoon 1 & River Wall	OP017296	Construction	Complete	Construction	Delayed	\$ 2,550,000	\$ 2,550,000	\$ 2,399,269	94%	\$ 2,399,269	\$ 814,334	\$ 814,334	\$ 814,334	\$ 663,603	On Budget	Phys works complete. Note this row includes a manual adjustment to reflect the late change to the project draw-down of funds from the separate CEAT ledger/budget PJ100270.
		Kaipoi Wharf Riverview Terraces & Board	OP017297	Complete	Complete	Complete	Complete	\$ 1,512,000	\$ 1,512,000	\$ 1,162,794	77%	\$ 1,512,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Delayed Spend)	Job currently on-hold, pending MOU with rowing clubs. Will likely therefore run later than planned.
	100275	Kaipoi Riverbanks Rowing Precinct	(blank)	Investigations	Construction	Design	Delayed	\$ 283,000	\$ 283,000	\$ 11,280	4%	\$ 11,280	\$ 283,000	\$ 283,000	\$ 283,000	\$ 11,280	Under Budget (Saving Predicted)	Multi-year, multi-project ledger. This is the specific projects funded from Christchurch Earthquake Appeal Trust grant. The internal breakdown of grant spending has been changed as per discussion with Craig \$ and Christchurch Earthquake Appeal Trust, to draw down funds sooner (will be used on the Riverview terraces project). Current year allocation should be on track (some adjustments made in this spreadsheet). Terraces landscaping now complete.
	100276	Kaipoi Riverbanks Enhancement	Various	Construction	Construction	Construction	Complete	\$ 110,000	\$ 110,000	\$ 397,039	361%	\$ 47,833	\$ -	\$ -	\$ -	\$ -	Over Budget	Project complete.
		Kaipoi Wharf Boat Ramp & Pontoon 2	OP021757	Complete	Complete	Complete	Complete	\$ 250,000	\$ 250,000	\$ 286,154	114%	\$ 286,154	\$ -	\$ -	\$ -	\$ -	Over Budget	Minor costs incurred after project closed.
	100278	Murphy Park	(blank)	Not Started	Design	Not Started	Complete	\$ -	\$ -	\$ 16	#DIV/0!	\$ 16	\$ -	\$ -	\$ -	\$ -	Over Budget	All Projects and all billing to be completed by end of June 2019.
	100280	Seismic strengthening - comm buildings	(blank)	Complete	Complete	Complete	Complete	\$ 213,000	\$ 213,000	\$ 245,332	115%	\$ 245,332	\$ -	\$ -	\$ -	\$ -		
Recreation Earthquake Recovery Total								\$ 4,918,000	\$ 4,918,000	\$ 4,579,361	93%	\$ 4,579,361	\$ 1,097,334	\$ 1,097,334	\$ 1,097,334	\$ 674,883		
Red Zone Regeneration	100276	Redzone Community BMX	OP021756	Complete	Complete	Complete	Complete	\$ 310,000	\$ 310,000	\$ 210,282	68%	\$ 210,282	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Project complete. Some final CEAT funding revenue claim in July.
	100894	Restoration of red zone areas capital works	Various	Design	Construction	Design	Delayed	\$ 676,000	\$ 676,000	\$ 31,133	5%	\$ 31,133	\$ 676,000	\$ 676,000	\$ 676,000	\$ 31,133	Under Budget (Delayed Spend)	Multi-project, multi-year project. Balance of works projects yet to start. Heritage and Mahinga Kai is the key project behind. This line includes thwe Charles WWPS viewing platform costs. Will be covered by new project ledgers breakdown in 19/20 FY.
		Redzone Rural & Private Lease Plan	OP017285	Investigations	Complete	Investigations	Delayed	\$ 100,000	\$ 100,000	\$ 7,837	8%	\$ 7,837	\$ -	\$ 100,000	\$ -	\$ 7,837	Under Budget (Delayed Spend)	Currently in planning stage on how to respond to land use requests.
		Redzone Rec & Eco Linkages	OP017287	Construction	Construction	Complete	Delayed	\$ 204,000	\$ 204,000	\$ 40,926	20%	\$ 40,926	\$ -	\$ 204,000	\$ -	\$ 40,926	Under Budget (Delayed Spend)	Multi-year, multi-project task. Current year projects now tracking behind due to site availability delays. Now changed by Honda Forest funding/project. South of Cass St at works construction stage (late).
		Redzone Food Forest	OP017288	Construction	Construction	Construction	Delayed	\$ 40,000	\$ 40,000	\$ 10,768	27%	\$ 10,768	\$ 40,000	\$ 40,000	\$ 40,000	\$ 10,768	Under Budget (Delayed Spend)	Project on-track. Food Forest Trust are carrying-over unspent funds from previous years.
		Redzone Dog Park	OP017289	Construction	Complete	Complete	Delayed	\$ 200,000	\$ 200,000	\$ 27,003	14%	\$ 27,003	\$ -	\$ 200,000	\$ -	\$ 27,003	On Budget	Project now not completing by year end due to knock-on delays from contract 18/34.
		Redzone Sports Field Kaipoi East	OP017291	Construction	Construction	Construction	Delayed	\$ 1,700,000	\$ 1,700,000	\$ 1,640,648	97%	\$ 1,640,648	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,640,648	On Budget	Multi-year project. Forecast on track for multi-year. Planned carryover/re-budget made. Bulk earthworks and Sports turf establishment are well underway. Turf establishment contamination defect remedial has delayed projects.
		Redzone Programme Management	OP019497	Investigations	Construction	Investigations	Complete	\$ 50,000	\$ 50,000	\$ 52,320	105%	\$ 52,320	\$ 50,000	\$ 50,000	\$ 50,000	\$ 52,320	On Budget	Ongoing project, multi year. To be capitalised against discrete projects at completions. No specific construction activity.
		Enabling Works and Decommissioning	OP021531	Complete	Complete	Complete	Complete	\$ 945,000	\$ 945,000	\$ 478,537	51%	\$ 478,537	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Work complete. Breakdown of costs does not match tracking system adopted for contract 18/34 which has different budget apportionment basis. Works as a whole are over budget.
		Redzone Road Upgrades	OP022889	Design	Construction	Tender	Delayed	\$ 820,000	\$ 820,000	\$ 88,830	11%	\$ 88,830	\$ 820,000	\$ 820,000	\$ 820,000	\$ 88,830	Under Budget (Delayed Spend)	Concept design stage completed. Detailed design now underway. Project running behind programme for this year, but on track for multi-year target completion.
Red Zone Regeneration Total								\$ 5,045,000	\$ 5,045,000	\$ 2,588,284	51%	\$ 2,588,284	\$ 3,286,000	\$ 3,790,000	\$ 3,286,000	\$ 1,899,466		
Grand Total								\$ 18,706,760	\$ 18,706,760	\$ 12,513,398	67%	\$ 12,513,398	\$ 7,943,234	\$ 10,805,194	\$ 7,943,234	\$ 5,293,417		

**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR INFORMATION****FILE NO and TRIM NO:** GOV-01-15 / FIN-06-01 /190902122720**REPORT TO:** Audit & Risk Committee**DATE OF MEETING:** 24 September 2019**FROM:** Paul Christensen, Finance Manager**SUBJECT:** Financial Report for the period ended 30 June 2019**SIGNED BY:**  
(for Reports to Council,  
Committees or Boards)  
Department Manager  
Chief Executive

pp

**1. SUMMARY**

- 1.1. This report is to advise the Audit & Risk Committee of the financial result for the quarter ended 30 June 2019.

FINANCIAL STATEMENT MEASURES	
<b>OPERATING COSTS</b> <i>Costs to deliver existing levels of service</i>  \$'000 <b>\$112,116</b>   \$18,042 (19.2%) unfavourable	<b>OPERATING REVENUE</b> <i>Includes Rates, Fees and charges, development contributions, earthquake recoveries</i>  \$'000 <b>\$141,576</b>   \$9,042 (6.8%) favourable
<b>INTEREST ON DEBT</b> <i>Cost to Service net external debt</i>  \$'000 <b>\$5,453</b>   \$104 (1.9%) unfavourable	<b>OPERATING SURPLUS</b> <i>Net Revenue less operating expenses</i>  \$'000 <b>\$29,460</b>   \$9,001(23.4%) unfavourable
<b>EXTERNAL DEBT</b> <i>Total borrowing from external organisations</i>  \$'000 <b>\$145,000</b>   \$28,062 favourable	<b>CAPITAL EXPENDITURE</b> <i>to provide new and replacement assets</i>  \$'000 <b>\$58,507</b>   \$28,249 less than budget

Attachments:

- i. Financial Report for the period ended 30 June 2019

## 2. **RECOMMENDATION**

**THAT** the Audit & Risk Committee:

- (a) **Receives** report No. 190902122720.
- (b) **Notes** that the operating surplus for the year ended 30 June 2019 for the Council is \$29.5 million, which is \$9 million below budget primarily due to an accounting adjustment for the loss on interest rate swaps.
- (c) **Notes** that 68% of capital projects were completed. That amount spent on capital projects was 67% of budget (refer report No. 190823118101).
- (d) **Notes** that the Council has maintained its AA credit rating, with an outlook of negative from Standard & Poors.

## 3. **BACKGROUND**

3.1 Not applicable

## 4. **ISSUES AND OPTIONS**

- 4.1. The operating surplus for the period ended 30 June 2019 for the Council is \$29.5 million against a budget of \$38.5 million. This is \$9 million below the expected budget
- 4.2. The key variances which contributed to the surplus being less than budgeted are:

			\$ million
<b>Unfavourable variances</b>			
Interest rate swaps accounting valuation adjustment – interest rates have fallen against the Council's swaps	Non cash		(7.8)
Accounting for assets disposed as part of renewals work	Non cash		(2.6)
Expenditure which was budgeted as capital, but must be accounted for as operating expenditure			(4.1)
Subtotal			<hr/> (14.5)
<b>Favourable variances</b>			
Red zone land vested from Crown, budgeted as \$10.9 million – actual value \$14.9 million	Non cash		4.0
Other variances			1.5
<b>TOTAL</b>			<hr/> (9.0) <hr/>

- 4.3. The surplus contains items that are received through operating revenues that fund capital works. These are

	\$ million
Development contribution revenue	12.2
Subsidies received for capital works	6.2
Vested Assets	37.7
	56.1

- 4.4. Revenue received for the period ended 30 June 2019 was \$141.6 million compared with budget \$132.5 million

	\$ million variance	
Fees and charges revenue	2.0	\$0.4 million rates penalties \$0.9 million fees from consents and inspections. \$0.5mill Roothing recoveries
Gains	1.8	Gain on disposal of forestry assets
Vested Assets	5.8	Includes \$4 million from Red Zone land vested from Crown
	9.6	

- 4.5. Operating Expenditure for the period was \$18.0 million over budget (actual \$112.1 million vs. budget \$94.1 million). The largest variances from budget were as follows

	\$ million variance	
Interest rate swaps accounting valuation	7.8	Interest rates have fallen against the Council's swaps
Accounting for assets disposed as part of renewals work	2.6	Includes \$1.0 mill Water, \$0.8 mill Recreation
Expenditure which was budgeted as capital, but must be accounted for as operating expenditure	4.1	Includes Roads decommissioned in red zone \$0.8 mill, Business Intelligence \$0.2 mill, Asset Management System \$0.4 mill
Depreciation over budget	1.5	Recreation \$0.3 mill over budget Roading \$0.8 mill over budget
Earthquake claims not accepted by Department of the Prime Minister and Cabinet	2.0	Revenue was accrued based upon the agreed work program. DPMC reviewed the Crown contribution. The amount agreed was less than anticipated but staff are satisfied it represents a fair cost apportionment. See report 190809111264 to the September Council meeting.
	18.0	

- 4.6. Total Capital Expenditure for the period totalled \$58.5 million, compared with the revised budget of \$86.7 million.

Further details of capital works carried out to date are available in the Capital Projects Progress Report to 30 June 2019 (report No. 190823118101).

- 4.7. Balance Sheet

The Council's position remains sound. The Council is within all Policy limits.

- 4.8. Debt

The Council's external debt is \$145.0m as at 30 June 2019 (June 2018: \$130.0m). The Long Term Plan forecast external debt is \$173.0m by 30 June 2019. After applying the headroom margins they remain under Policy limits.

External debt is 7.8% of the Council's total assets. The Council's Liability management policy requires debt as a percentage of total assets to be less than 15%.

Interest costs were \$5.4 million which is 6.0% (budget 7.0%) of operating revenue (Council Policy requires it must not exceed 12%).

Interest costs were 9.1% of Rates revenue (per Annual Plan 10.5%). Interest as a percentage of Rates income must not exceed 25%.

- 4.9. Hedging profile

Based on current projections, the Council will maintain its hedging arrangements in accordance with policy. Staff are continually reviewing both the cash flow projections and hedging levels to ensure they are maintained at an appropriate level.

As at 30 June 2019, Council is currently 62% hedged. Under the Treasury Policy, Treasury management advice is sought from Bancorp Treasury Management Services. A meeting was held in October confirming the current strategies.

The loans and hedging profile is provided on pages 12 & 13 of the financial information.

- 4.10. The financial results have been discussed with the relevant managers.

- 4.11. The Council's credit rating is generally reviewed in March each year and was confirmed by Standard & Poor's to be AA with a negative outlook. The negative outlook is based upon a large program of capital work.

- 4.12. The Management Team have reviewed this report and support the recommendations.

## 5. **COMMUNITY VIEWS**

- 5.1. **Groups and Organisations**

Not applicable

- 5.2. **Wider Community**

Not applicable

## 6. **IMPLICATIONS AND RISKS**

- 6.1. **Financial Implications**

The operating surplus for the year ended 30 June 2019 for the Council is \$29.5 million, which is \$9 million below budget primarily due to an accounting adjustment for the loss on interest rate swaps.

6.2. **Community Implications**

Not applicable

6.3. **Risk Management**

There is financial risk if the Council does not keep within its budgets and manage debt. This is mitigated through the long term plan and annual plan processes, and with regular monitoring by managers. It is also mitigated through quarterly reporting to the Audit and Risk committee.

6.4. **Health and Safety**

Not applicable

**7. CONTEXT**

7.1. **Policy**

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

7.1. **Legislation**

This report has been prepared and provided with reference to the financial provisions relating to the Local Government Act 2002 Subpart 3 – Financial Management and Financial Reporting Standards.

7.2. **Community Outcomes**

The quarterly report contributes to the outcome:

“There are wide ranging opportunities for people to contribute to the decision-making by public organisations that affects our District

- Public organisations make information about their plans and activities readily available.
- Public organisations make every effort to accommodate the views of people who contribute to consultations.”

7.3. **Delegations**

Delegation S-DM 1022 provides that the Audit & Risk Committee has jurisdiction to “Monitor implementation of the Annual Plan quarterly”.

# WAIMAKARIRI DISTRICT COUNCIL

## FINANCIAL REPORT

### FOR THE PERIOD ENDED

30 June 2019

The financial report includes

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Waimakariri District Council Statement of Financial Performance for the period ended 30 June 2019					
CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	%
<b>Revenue</b>					
Rates	59,396	59,470	59,829	359	0.60%
Interest	470	470	629	159	33.83%
Subsidies and Grants	6,199	6,802	6,601	(201)	(2.96%)
Fees and Charges	16,176	16,172	18,162	1,990	12.31%
Petrol Tax	307	307	335	28	9.12%
Dividends	600	600	631	31	5.17%
Development and other Contributions	12,399	12,399	12,224	(175)	(1.41%)
Gains	314	314	2,136	1,822	580.25%
Earthquake Recoveries - Govt & Insurance	2,205	3,409	2,612	(797)	(23.38%)
Earthquake Recoveries - NZTA	2,080	678	726	48	7.11%
Vested Assets	31,913	31,913	37,691	5,778	18.11%
<b>Total Revenue</b>	<b>132,059</b>	<b>132,534</b>	<b>141,576</b>	<b>9,042</b>	<b>6.82%</b>
<b>Operating Expenses by Activity</b>					
Governance	2,729	2,729	2,502	(227)	(8.32%)
District Development	6,275	6,316	6,448	132	2.09%
Roading	19,215	18,701	21,067	2,366	12.65%
Water and Stockwater	7,374	7,676	8,804	1,128	14.70%
Sewerage	10,417	10,906	11,888	982	9.00%
Drainage	4,522	4,635	4,531	(104)	(2.24%)
Refuse and Recycling	8,275	8,258	7,842	(416)	(5.04%)
Recreation	16,436	16,277	17,316	1,039	6.38%
Libraries and Museums	5,092	5,149	4,590	(559)	(10.86%)
Community Protection	7,152	7,136	7,567	431	6.04%
Community Development	1,900	1,926	1,957	31	1.61%
Property and Forestry	724	748	1,163	415	55.48%
Earthquake Recovery and regeneration	1,513	1,871	5,146	3,275	175.04%
Non Significant Activities	820	1,745	11,295	9,550	547.28%
<b>Total Expenses</b>	<b>92,444</b>	<b>94,073</b>	<b>112,116</b>	<b>18,043</b>	<b>19.18%</b>
<b>Operating Surplus before taxation</b>	<b>39,615</b>	<b>38,461</b>	<b>29,460</b>	<b>(9,001)</b>	<b>(23.40%)</b>
Less Taxation expense	180	180	-	(180)	(100.00%)
<b>Net Surplus/ (deficit)</b>	<b>39,435</b>	<b>38,281</b>	<b>29,460</b>	<b>(8,821)</b>	<b>(23.04%)</b>

(Key items only)		Variance ( )= unfavourable
<b>Revenue</b>		
Total Revenue is \$9.0m over budget at the end of this period.		
<b>Rates</b>	Due to change in Council's rates remission policy for Easter Sewer schemes, the sewer rates revenue is now showing as gross amount. The corresponding rates remissions are separately recognised as expenditure.	359
<b>Subsidies and Grants</b>	NZTA subsidies were lower than budgeted due to delay of the roading capital programme (in particular the low cost/low risk improvements of local roads).	(201)
<b>Fees and Charges</b>	Fees and charges more than budgeted due to: Rates penalties over budget. Cost recovery of expenditure undertaken by Council on behalf of Fire Emergency NZ (FENZ). Project Delivery Unit's share of resource consent revenue due to engineering inputs was not budgeted. External revenue for Project Delivery Unit (to build water/sewer model for Hurunui District Council) was not budgeted. Resource consents revenue more than budgeted offset by increased costs. Building consents/inspection revenue is more than budgeted due to high workload. Staff structure remained same at Building Unit. Some workload was outsourced resulting in increased agent fees. Revenue from gate sales and refuse bag sales were less than budget as waste volume was less than what was forecasted. Connection fees received (to connect to Council's infrastructural services) were more than budget. Roading recoveries from private works/3rd parties including revenue from road opening notices and vehicle crossings were over budget. Liquor licensing, traffic and parking infringements and food premises revenue more than budgeted. Dog registration fees over budget partially offset by bad debts and refunds.	420 99 97 70 396 497 (515) 95 460 188 95
<b>Development and other Contributions</b>	Development activities in certain areas were delayed.	(175)
<b>Gains</b>	Gains over budget mainly due to gain on disposal of forestry assets \$1.8m and gain on forestry revaluation \$254k.	1,822
<b>Earthquake Recoveries - Govt &amp; Insurance</b>	Included in the \$2.6m were \$876k of subsidies for Kaiapoi Riverbanks projects from EQ Appeal Trust and \$528k of Land Information NZ funding for EQ road decommissioning project in red zone. In terms of 3 waters EQ subsidy, Department of the Prime Minister and Cabinet's share of our EQ programme was determined to be \$1.6m for EQ works completed by Council since September 17 to June 19. \$1.2m of \$1.6m relates to current year resulting in a write off of prior years' accrued balances of \$2m that was recorded as part of EQ expenditure.	(797)
<b>Vested Assets</b>	Red zone land vested to Council was budgeted at \$10.9m. Actual value vested was \$14.9m. In addition, value of land vested to Council via new development was \$3.3m. This is more than what was budgeted.	5,778

<b>Expenditure</b>		
Operating Expenditure is \$18.0m over budget at the end of this period.		
<b>Governance</b>	Honorariums determined by Remuneration Authority for Councillors and Board members were less than budget. Some staff positions were vacant during the year. Costs incurred on training/external consultancy/catering were less than budget.	227
<b>Roading</b>	Depreciation expenses more than budgeted mainly due to revaluation of roading assets at 30 June 18.	(800)
	Rates remissions and penalties write off were more than budget.	(57)
	Interest expenditure was less than budgeted as less internal borrowings were required last year due to delay of capital	402
	Expenditure was incurred on repairs to 3 retaining walls in August. Drainage improvements were carried out in winter (wet winter).	(430)
	Large amount of repairs (sealed & unsealed pavement maintenance) were performed. Reactive maintenance on bridges was required to deal with emergency issues.	
	More costs were incurred on vegetation control as climate conditions caused extreme growth.	(119)
	More repairs on road corridor were required due to flood events.	(115)
	Capital expended from capital projects was not budgeted.	(698)
	More costs were incurred on private works and road opening notice/vehicle crossings. The costs were covered by fees and charges.	(339)
<b>Water and Stockwater</b>	Residual book value of asset deletions due to capital renewal programme not budgeted.	(1,006)
	Costs incurred on new connections more than budgeted offset by increased connection revenue.	(100)
<b>Sewerage</b>	The rates remissions were higher due to a change in policy for Eastern District rates which was approved last year.	(321)
	Residual book value of asset deletions due to capital renewal programme not budgeted.	(322)
	Depreciation expenditure more than budgeted due to vested assets and capital additions associated with high depreciation rates.	(143)
	Capital expended not budgeted (mainly repair costs of ocean outfall network).	(273)
<b>Refuse and Recycling</b>	Operation of a new kerbside recycling compactor has not started yet. As a result, the budgeted operational costs did not happen. In addition, waste volume was less than budgeted resulting in less disposal/collection costs.	416
<b>Libraries and Museums</b>	The Canterbury Museum redevelopment levies have not been called yet. The Museum Project commencement has been delayed.	559
<b>Community Protection</b>	Council recognised bad debts/provided refund for dog registration. In addition, costs incurred on rural fire had been invoiced to	(431)
<b>Property and Forestry</b>	Capital work cost expended from the Oxford Service Centre project in relation to costs incurred on asbestos testing.	(64)
	Costs incurred on health and safety more than budgeted.	(65)
	Loss on sale of an investment property.	(36)
	Consultancy fees more than budgeted due to property projects.	(82)
	Legal fees incurred on property transactions were more than full year budget.	(91)
<b>Earthquake Recovery and regeneration</b>	Capital expended from capital projects not budgeted (i.e. EQ road decommissioning, Kaiapoi Wharf/Kaiapoi Riverbank	(1,085)
	EQ receivables write off not budgeted mentioned above.	(2,040)
<b>Non Significant Activities</b>	Loss on revaluation of interest rate swaps was not budgeted.	(7,807)
	Capital expended from capital projects not budgeted (i.e. Business Intelligence \$252k; Asset Management System \$379k and Business Mobility project/strategy \$237k).	(1,249)
	Asset deletions not budgeted (plants/vehicles to FENZ).	(179)
	Legal/consultant fees more than budgeted.	(245)

**Waimakariri District Council**  
**Statement of Comprehensive Revenue and Expense**  
**for the period ended 30 June 2019**

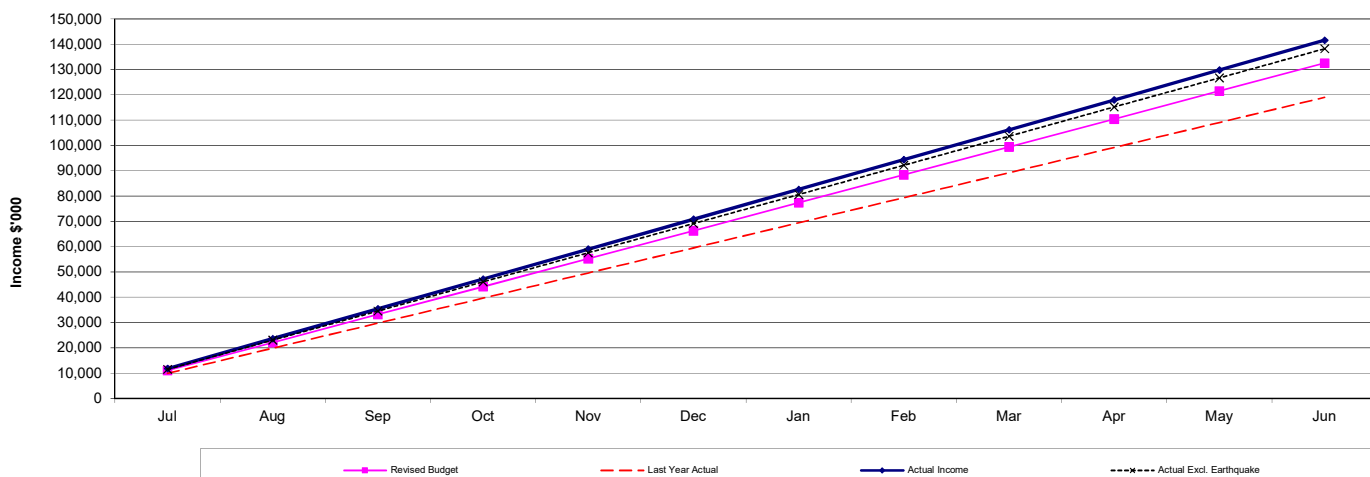
	CURRENT YEAR				
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	%
<b>Net Surplus/ (deficit)</b>	<b>39,435</b>	<b>38,281</b>	<b>29,460</b>	<b>(8,821)</b>	<b>(23.04%)</b>
<b>Other Comprehensive Revenue and Expense</b>					
Increase in Asset Revaluation Reserves	13,498	13,498	35,789	22,291	165.14%
Financial assets at fair value through other comprehensive revenue and expense	-	-	(126)	(126)	
<b>Total Other Comprehensive Revenue and Expense</b>	<b>13,498</b>	<b>13,498</b>	<b>35,663</b>	<b>22,165</b>	<b>164.21%</b>
<b>Total Comprehensive Revenue and Expense</b>	<b>52,933</b>	<b>51,779</b>	<b>65,123</b>	<b>13,344</b>	<b>25.77%</b>

**Comments - Other Comprehensive Revenue and Expense**

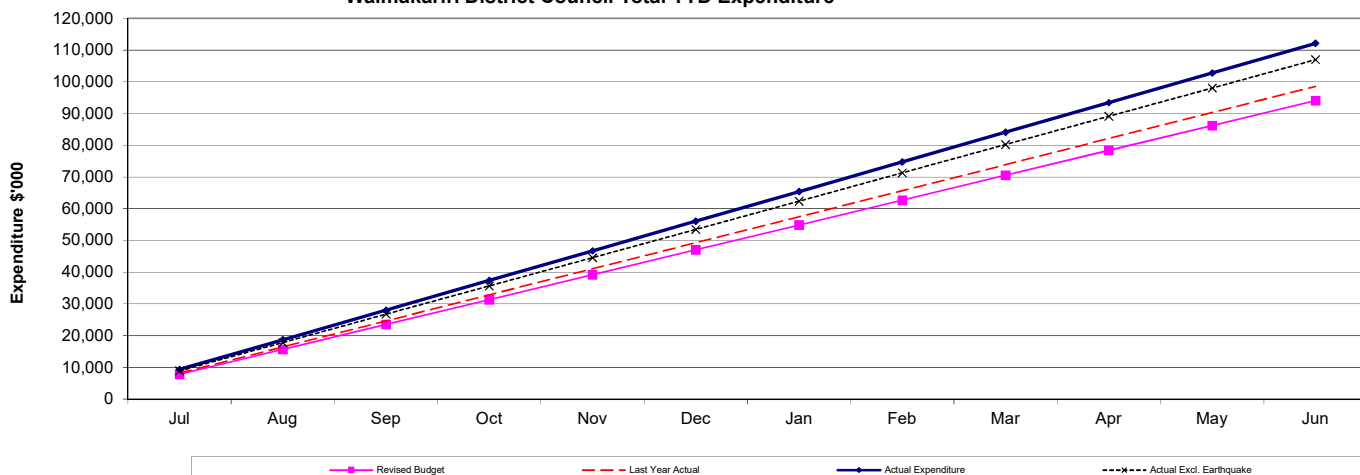
Variance  
( ) = unfavourable

Increase in Asset Revaluation Reserves      As at 30 June 2019, Council revalued its roading assets, greenspace assets and land/building assets. The value of roading assets has gone up by \$25.0m due to increase in unit rates on various roading asset types.      22,291

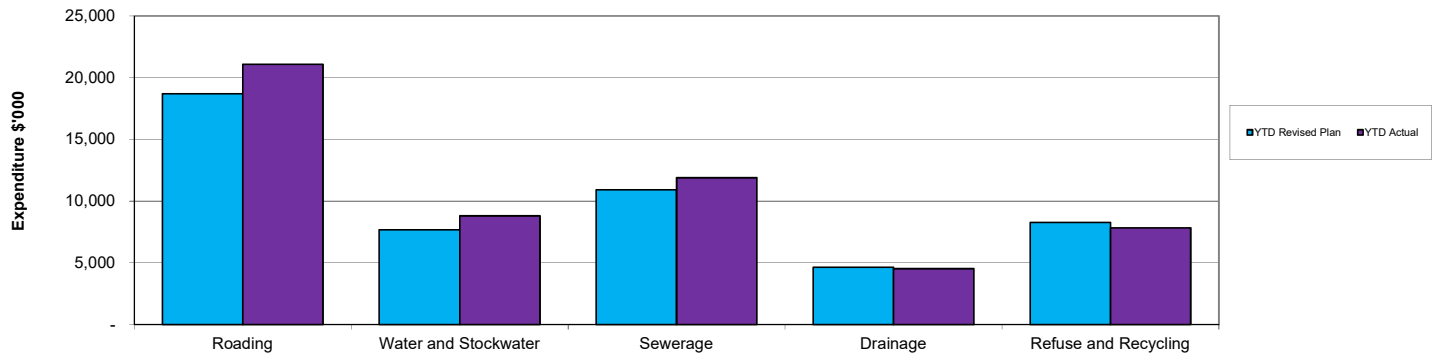
**Waimakariri District Council YTD Revenue**



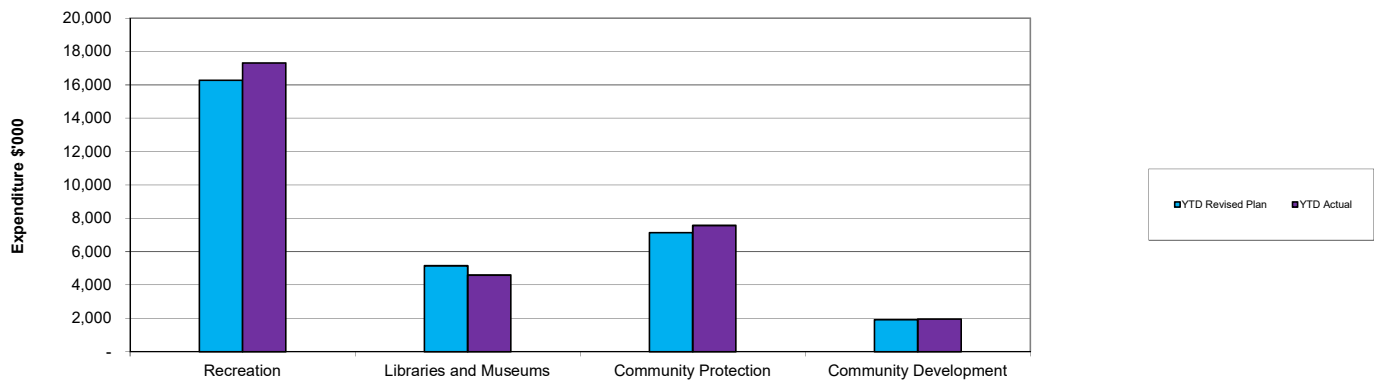
**Waimakariri District Council Total YTD Expenditure**



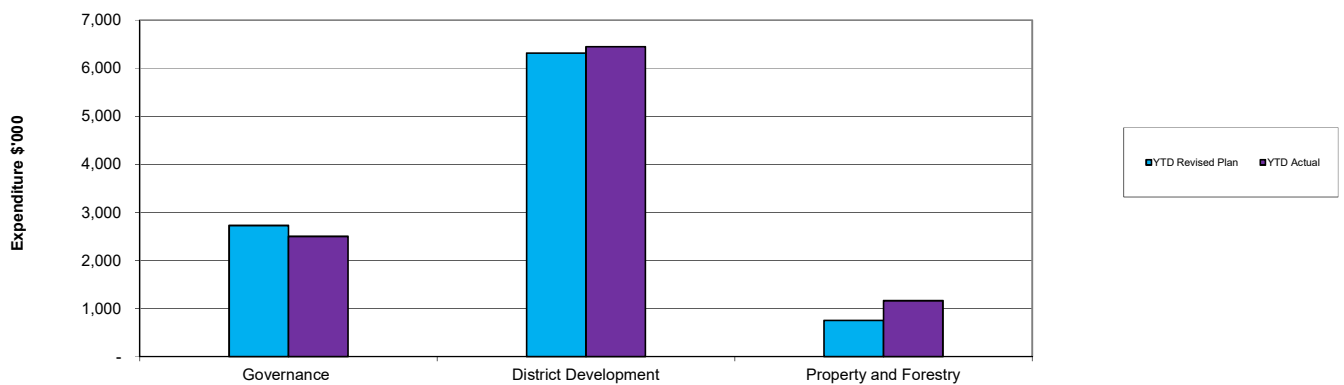
**Roading and Utilities YTD Expenditure against Revised Budget**



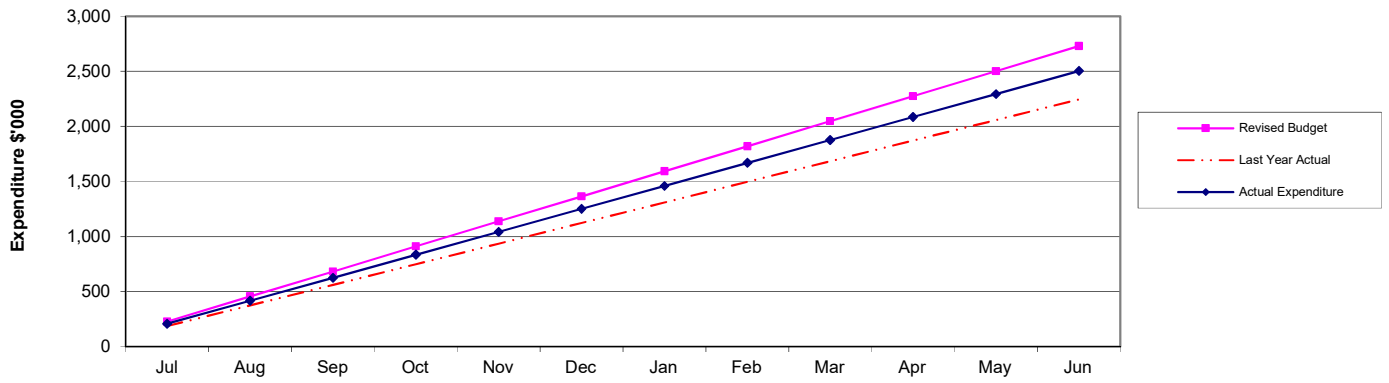
**Recreation & Community Activities YTD Expenditure against Revised Budget**



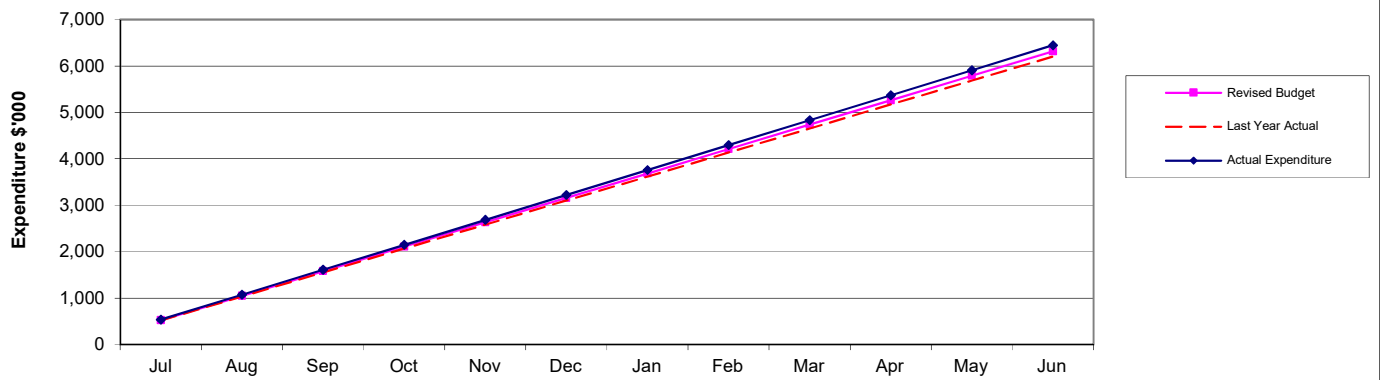
**All other Significant Activities YTD Expenditure against Revised Budget**



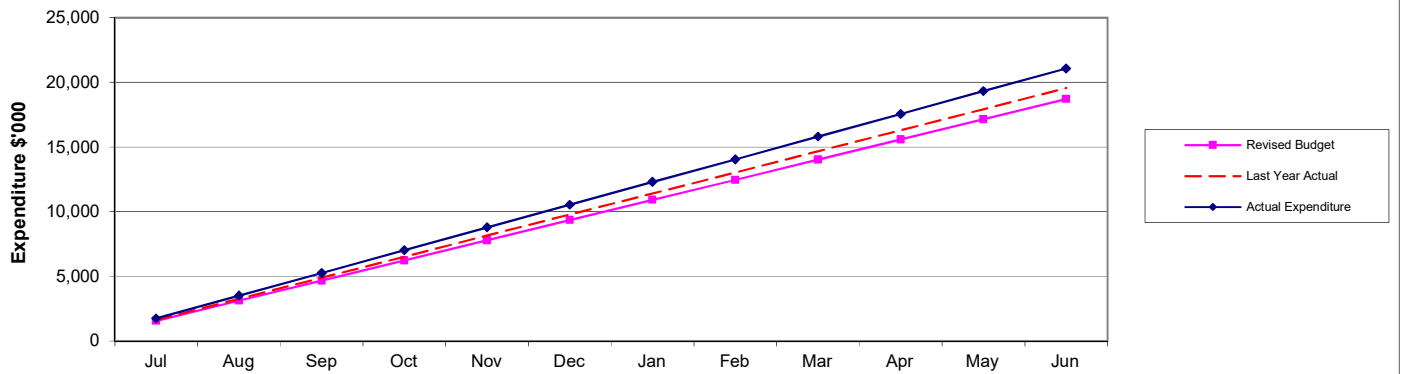
Governance YTD Expenditure against Revised Budget



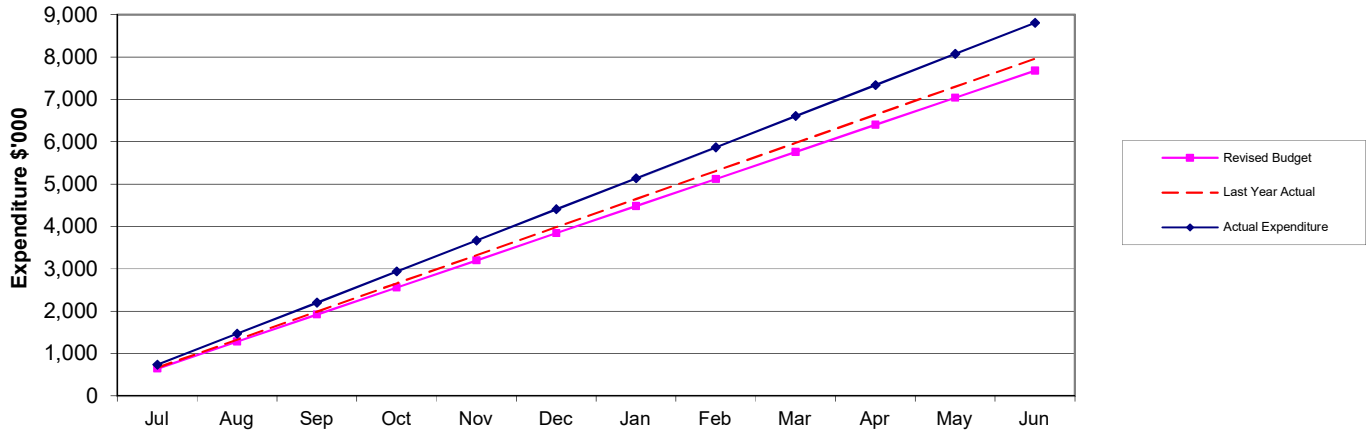
District Development YTD Expenditure against Revised Budget



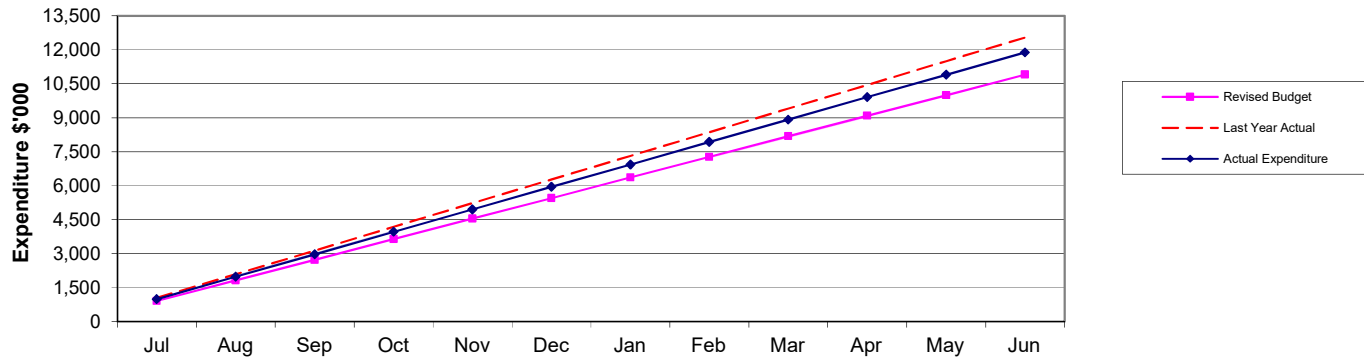
Roading Expenditure against Revised Budget



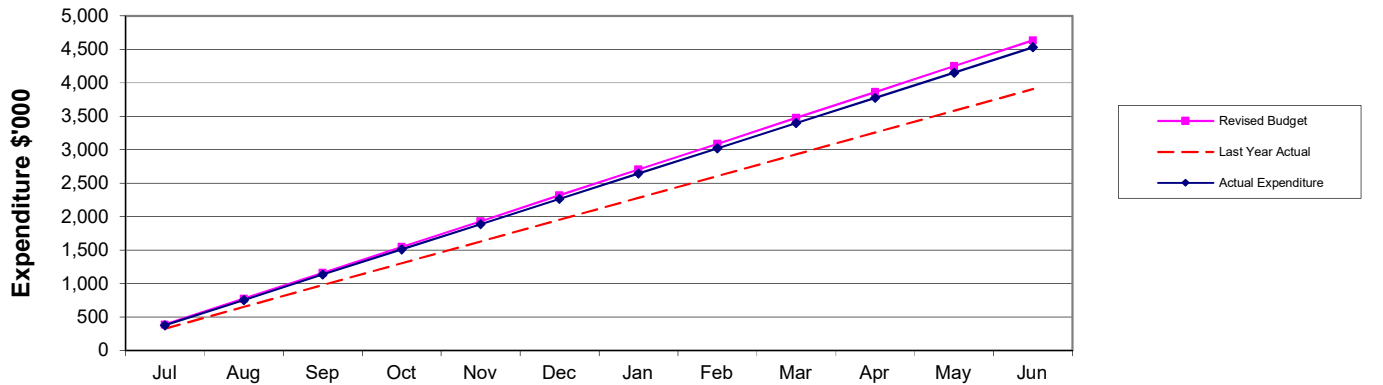
Water YTD Expenditure against Revised Budget



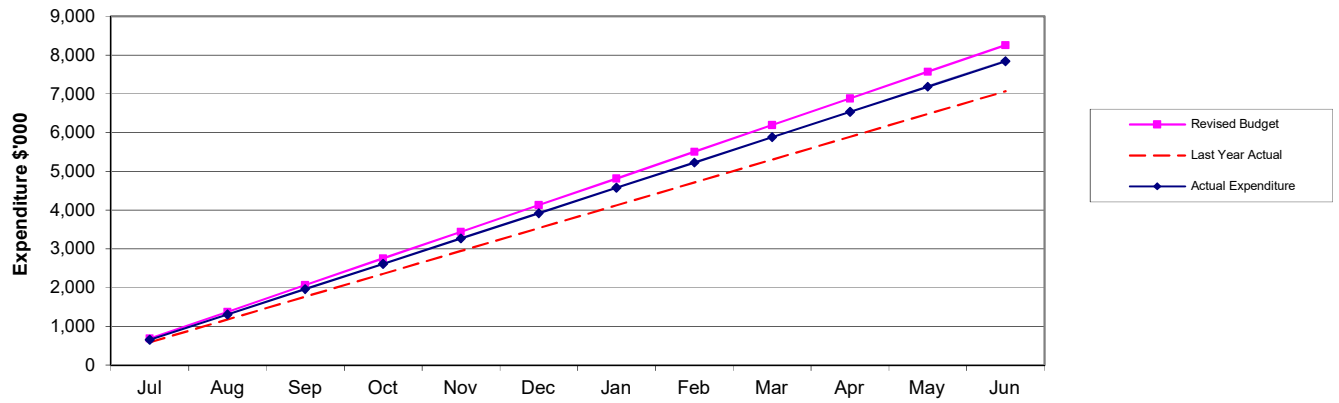
Sewerage YTD Expenditure against Revised Budget



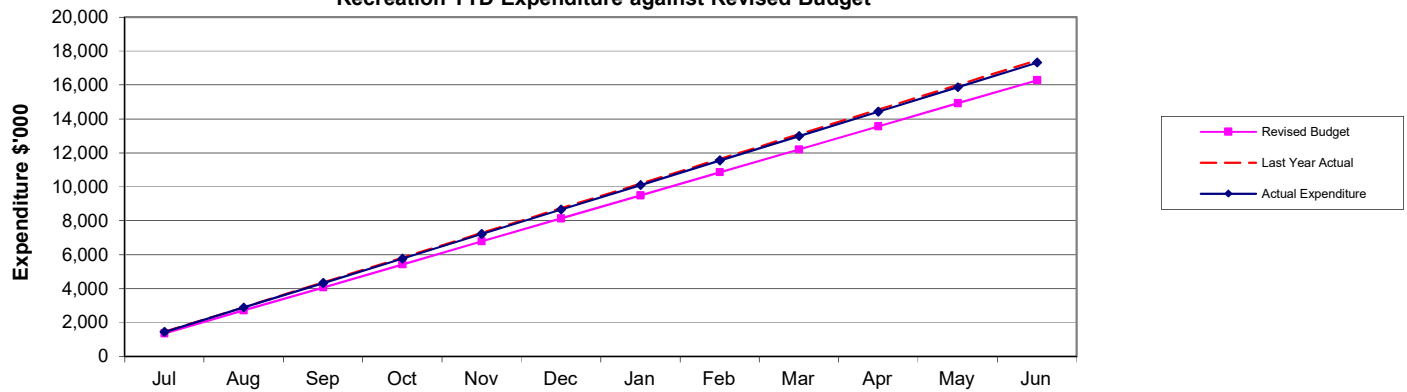
Drainage YTD Expenditure against Revised Budget



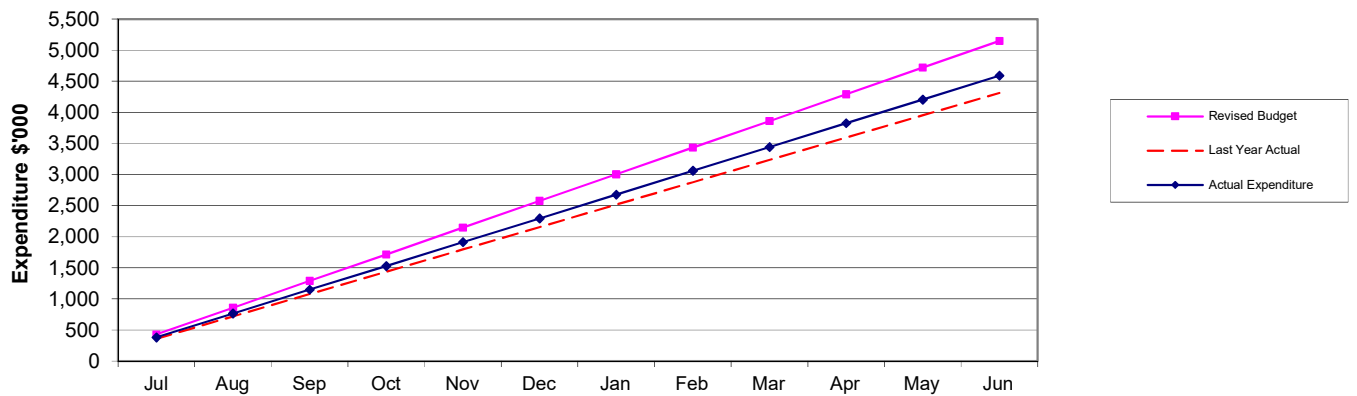
Solid Waste YTD Expenditure against Revised Budget



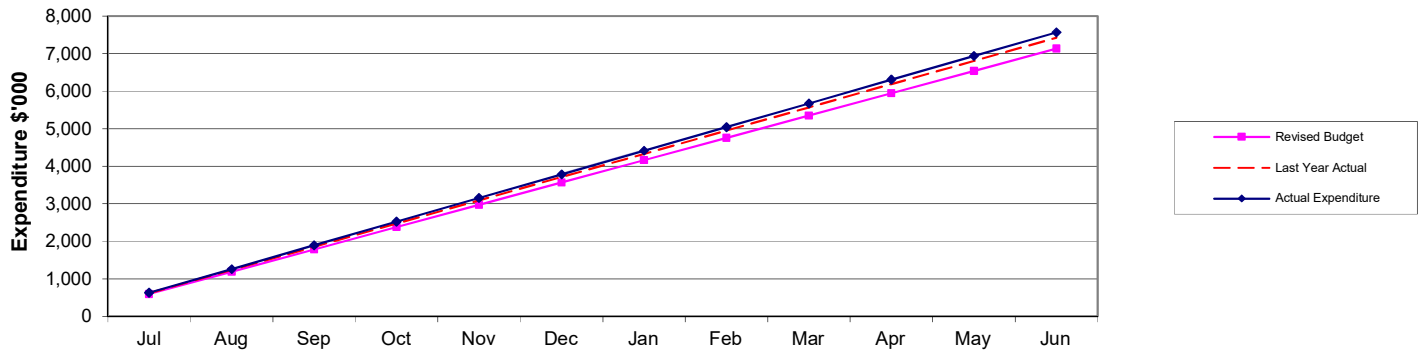
Recreation YTD Expenditure against Revised Budget



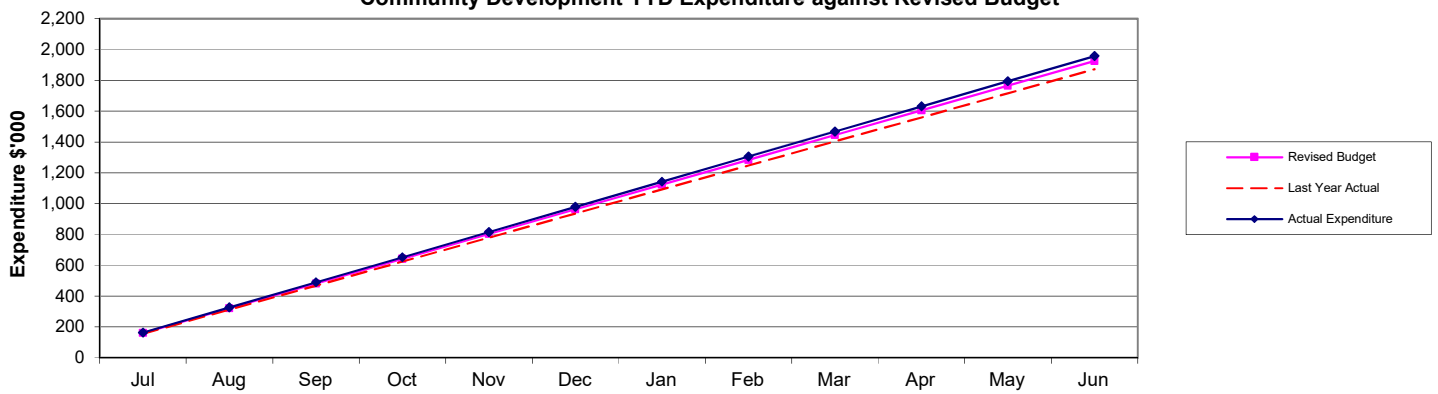
Libraries &amp; Museums YTD Expenditure against Revised Budget



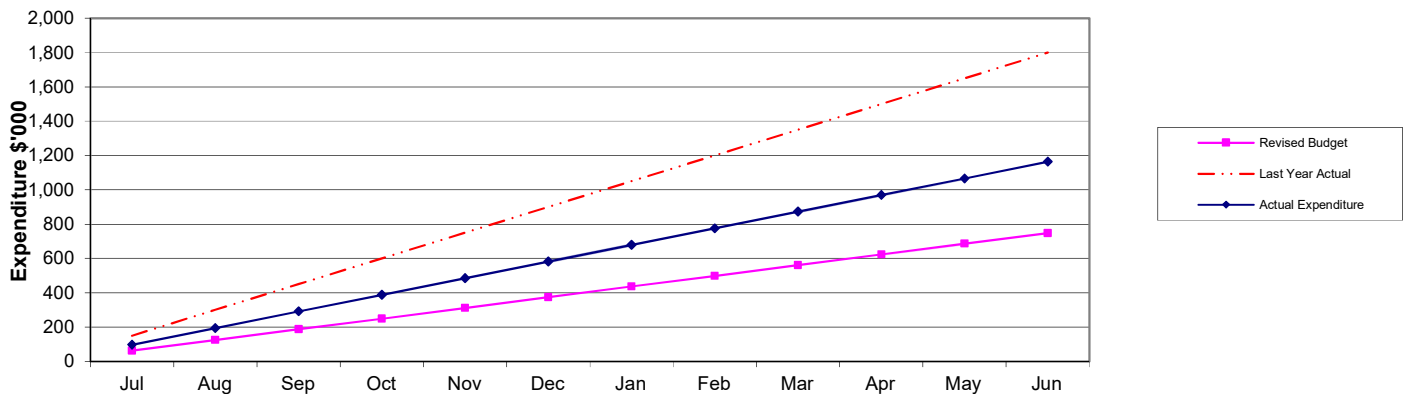
Community Protection YTD Expenditure against Revised Budget



Community Development YTD Expenditure against Revised Budget



Property and Investments YTD Expenditure against Revised Budget



## Waimakariri District Council

## Balance Sheet

as at 30 June 2019

	ACTUAL as at 30 June 2019	BUDGET as at 30 June 2019	ACTUAL as at 30 June 2018
Balance Sheet	\$'000	\$'000	\$'000
<b>Current Assets</b>			
Cash and cash equivalents	19,941	16,145	19,330
Short term deposits	319	-	319
Inventories	207	317	210
Trade and other receivables	16,095	11,152	14,715
Prepayments	639	218	733
Non-current Assets Held for Sale	405	-	202
<b>Total Current Assets</b>	<b>37,606</b>	<b>27,832</b>	<b>35,509</b>
<b>Non Current Assets</b>			
Other financial assets	4,319	5,010	3,965
Forestry assets	2,097	2,782	3,459
Investment property	14,694	2,691	2,468
Property, plant and equipment including intangible	69,876	75,648	68,947
Infrastructural assets	1,738,915	1,714,264	1,664,322
<b>Total Non Current Assets</b>	<b>1,829,901</b>	<b>1,800,395</b>	<b>1,743,161</b>
<b>Total Assets</b>	<b>1,867,507</b>	<b>1,828,227</b>	<b>1,778,669</b>
<b>Current Liabilities</b>			
Trade and other payables	11,496	11,880	11,296
Deposits and Bonds	3,358	3,236	3,840
Employee Benefit liabilities	3,535	2,949	3,239
Revenue Received in advance	2,419	2,511	2,401
Derivative financial instruments	370	-	239
Development contributions	2,050	1,036	1,316
Current Portion of borrowings	25,054	5,000	25,055
Accrued Interest on borrowings	979	792	782
<b>Total Current Liabilities</b>	<b>49,261</b>	<b>27,404</b>	<b>48,169</b>
<b>Non Current Liabilities</b>			
Borrowings	120,045	168,062	105,098
Derivative financial instruments	12,764	3,542	5,088
<b>Total Non Current Liabilities</b>	<b>132,809</b>	<b>171,604</b>	<b>110,186</b>
<b>Total Liabilities</b>	<b>182,070</b>	<b>199,008</b>	<b>158,355</b>
<b>Net Assets</b>	<b>1,685,437</b>	<b>1,629,219</b>	<b>1,620,314</b>
<b>Ratepayers Equity</b>			
Accumulated general equity	862,881	863,400	830,917
Special funds	5,889	6,771	6,701
Revaluation reserve	816,667	759,048	782,696
<b>Total Ratepayers Equity</b>	<b>1,685,437</b>	<b>1,629,219</b>	<b>1,620,314</b>

**Waimakariri District Council**  
**Cash Flow Statement**  
**for the period ended 30 June 2019**

	Actual 30 June 19	Actual 30 June 18	Budget 30 June 19
<b>Cash Flow Statement</b>			
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<i><b>Cash was provided from:</b></i>			
Receipts from Ratepayers	59,872	55,634	61,960
Receipts from subsidies (excluding earthquake subsidies)	6,657	7,067	6,285
Earthquake related receipts	1,973	2,890	3,616
Receipts from Fees and Charges	16,975	17,856	18,178
Development Contributions	11,041	11,435	12,399
Interest Received	565	352	472
Dividends Received	631	710	600
Receipt of Canterbury Regional Council Rates	9,245	8,645	8,965
GST Refund	266	-	-
	<b>107,225</b>	<b>104,589</b>	<b>112,475</b>
<i><b>Cash was disbursed to:</b></i>			
Payments to Suppliers	(43,736)	(39,926)	(40,693)
Payments to Employees	(25,857)	(23,537)	(23,926)
Payments to Canterbury Regional Council	(9,130)	(8,560)	(8,965)
Income tax Paid	-	-	-
Interest paid	(5,351)	(4,632)	(7,827)
GST Payment	-	(424)	-
	<b>(84,074)</b>	<b>(77,079)</b>	<b>(81,411)</b>
<b>Net Cash Flows from Operating Activities</b>	<b>23,151</b>	<b>27,510</b>	<b>31,064</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<i><b>Cash was provided from:</b></i>			
Proceeds from Sale of Fixed Assets	2,997	1,958	178
Proceeds from Community loans repaid & Investments	23	65	-
	<b>3,020</b>	<b>2,023</b>	<b>178</b>
<i><b>Cash was disbursed to:</b></i>			
Purchase of Fixed Assets and Infrastructural Assets	(40,008)	(55,960)	(71,280)
Community Loans & Investments	(552)	(386)	-
	<b>(40,560)</b>	<b>(56,346)</b>	<b>(71,280)</b>
<b>Net Cash Flows from Investing Activities</b>	<b>(37,540)</b>	<b>(54,323)</b>	<b>(71,102)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<i><b>Cash was provided from:</b></i>			
Proceeds from Borrowings	50,000	50,000	39,426
	<b>50,000</b>	<b>50,000</b>	<b>39,426</b>
<i><b>Cash was applied to:</b></i>			
Settlement of Borrowings	(35,000)	(20,000)	(6,364)
	<b>(35,000)</b>	<b>(20,000)</b>	<b>(6,364)</b>
<b>Net Cash Flows from Financing Activities</b>	<b>15,000</b>	<b>30,000</b>	<b>33,062</b>
Net Increase (Decrease) in Cash Held	611	3,187	(6,976)
Add Opening Bank Brought Forward	19,330	16,143	23,121
<b>Ending Cash</b>	<b>19,941</b>	<b>19,330</b>	<b>16,145</b>

**Waimakariri District Council**  
**Capital Expenditure**  
For the period ended 30 Jun 19

Capital Expenditure and Loan Repayments	Annual Plan Budget \$'000	Full Year Revised Budget \$'000	Full Year Actual \$'000
<b>New Works and Renewals</b>			
<i>Excluding Vested Assets</i>			
District Development	-	-	67
Community Development	350	367	326
Community Protection	85	74	29
Stormwater Drainage including Water Race	5,965	8,823	6,016
Earthquake Recovery and regeneration	18,666	18,707	12,513
Libraries and Museums	459	404	404
Non Significant Activities	2,675	2,902	2,330
Property Management	2,408	2,584	442
Recreation including cemeteries	13,104	12,949	6,418
Roads and Footpaths	11,246	19,852	15,396
Sewerage and the Treatment and Disposal of Sewage	9,621	10,380	6,029
Refuse and Recycling	315	365	320
Water Supply excluding Water Race	7,601	9,349	8,217
	<b>72,495</b>	<b>86,756</b>	<b>58,507</b>
<b>Loan Repayments</b>			
District Development	93	93	141
Community Development	115	115	112
Community Protection	18	18	29
Stormwater Drainage	1,024	511	636
Earthquake Recovery and regeneration	1,803	1,803	690
Libraries and Museums	17	17	17
Non Significant Activities	215	215	301
Property Management	46	46	36
Recreation	589	589	605
Roads and Footpaths	1,120	1,120	671
Sewerage and the Treatment and Disposal of Sewage	738	738	881
Refuse and Recycling	35	35	43
Water Supply	551	551	1,091
	<b>6,364</b>	<b>5,851</b>	<b>5,253</b>
<b>Total Capital Expenditure and Loan Repayments</b>	<b>78,859</b>	<b>92,607</b>	<b>63,760</b>

Variance explanations			Variance \$'000
Capital Projects			( )= unfavourable
<b>New Works and Renewals Actual vs. Full Year Budgets (only key projects are discussed)</b>			
<b>Stormwater Drainage including Water Race</b>			
Rangiora - Land Purchase Pond 5, Culverts, Swales	Developer led.		1,107
Rangiora - North Brook (Janelle to White)	Work is delayed due to lack of resource to deal with the complexity. Professional services work engaged, range of options to be prepared. Design and tender in 19/20. Construction in 2020/21.		260
Kaiapoi - Parnhams Drain Pump Station Upgrade & Access	Delays due to complexity related to construction. Works will be tendered in the new financial year.		533
Ohoka - Mill Road Stormwater Management Areas	Delayed due to developer timing. Land purchase did not before 30 June 19.		302
District Drainage - Tuahiwi Stream Capacity Upgrades	Installation works approved and underway, delayed completion to early July 19.		177
<b>Earthquake Recovery</b>			
Rangiora Park Park Building	Purchase for the last parcel of land is awaiting final negotiations around access rights.		1,576
Jones St Pipework & Road	Works to be completed early in next financial year.		545
Courtenay Area Roading EQ Recovery	Project completed under budget.		245
Rangiora Town centre Revitalisation	Good st upgrade has been delayed by building on the eastern side.		372
Kaiapoi Riverbanks Rowing Precinct	Job currently on-hold, pending Memorandum of Understanding with rowing clubs.		272
Restoration of red zone areas capital works	Multi-projects, multi-year projects.		645
Redzone Road Upgrades	Detailed design now underway.		731

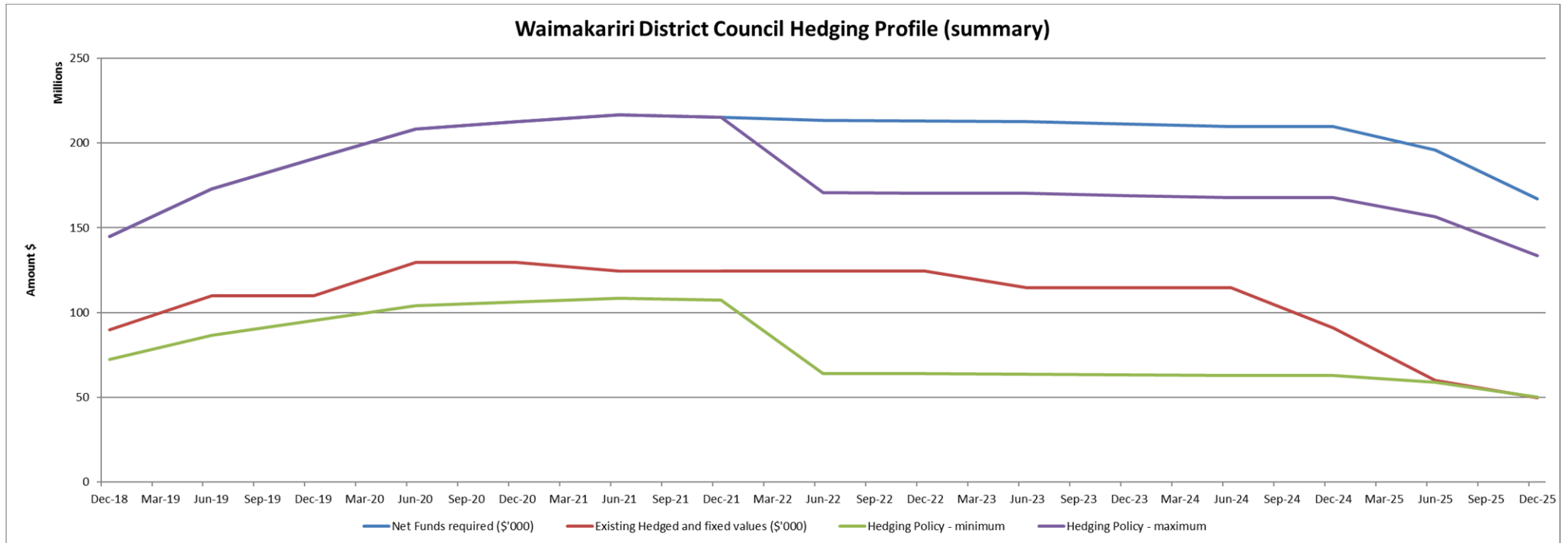
<b>Non Significant Activities</b>		
Vehicles	Vehicle renewals in progress.	441
<b>Property Management</b>		
HVAC, compliance upgrades & fit-out alterations	Project was delayed due to its design and will continue in next financial year.	2,189
<b>Recreation including cemeteries</b>		
Toilet Renewals	This budget is being used for the redevelopment of the Victoria Park toilets as the first priority. These toilets have now been completed and are open to the public. Work has started on planning the next location - Kairaki Reserve.	228
Court Facilities	Tenders have closed and are currently being evaluated. Construction is planned to start in August 19.	2,644
Land Purchase - Neighbourhood	This budget is used to purchase recreation land in new growth areas. The land is usually purchased as part of a subdivision.	1,192
Roads & Carparks	Anticipated that this work will occur and be completed by Spring 19.	286
Play Safety Surface/Equipment	Ohoka Domain and Kairaki Beach will be upgraded using this budget.	325
Rangiora Tennis Centre Car Park	The tennis development at Pentecost Rd is no longer going ahead due to funding support from the community no longer being available. The Tennis Club is now looking at developing the land at Coldstream Rd.	315
Non-specified Reserve Enhancement	Staff have undertaken a review of all parks and a programme for improvements has been identified. Ohoka Domain, Kairaki Reserve and Gladstone Sports Fields are the first to receive funding from this budget.	157
Waikuku Camp Ablutions Block Replacement	Further negotiations required to resolve asset ownership.	230
Mandeville Sports Ground	The Mandeville Sports Club is looking to implement the project and is currently revising the project brief.	200
<b>Roads and Footpaths</b>		
Lighting Replacement	Concerns with pole design at Pegasus has resulted in a delay.	200
West Rangiora Outline Development Area	Detailed design complete and project is ready for tender.	508
Southbrook Outline Development Area	Flaxton Rd upgrade including walking & cycling linkages. Progress delayed due to resourcing.	392
West Belt Extension to Townsend Rd	Additional scope identified for Townsend Rd linkage to Pentecost Rd.	753
Walking and Cycling Strategy Implementation	Planning for cycleway is underway. Initial works approved by Utilities & Roading.	351
Silverstream New Arterial Rd	Final fencing work, landscaping & actions from Safety Audit to be completed.	789
Smith Street/Williams Street Intersection Improvements	Completed under budget.	182
<b>Sewerage and the Treatment and Disposal of Sewage</b>		
Central Rangiora Capacity Upgrade Stage 3	Project underway and will be completed early in the next financial year under budget.	564
Central Rangiora Railway Rd to Waste Water Treatment Plant Construction	Completed. Contract was awarded below the engineers' estimate.	2,721
Kaiapoi - Upgrade Charles St Rising Main	Construction scheduled to start in October 2019.	804
<b>Water Supply excluding Water Race</b>		
Kaiapoi - Darnley and Peraki Street Reservoir Strengthening and Sealing	Construction underway and expected to be completed by October 2019.	186
Garrymere - New Source	More work required with advisory groups to confirm strategy for completing project before detailed design can commence.	266
<b>Loan Repayment</b>		
Water	Loans raised in the past for UV treatment by individual water schemes were repaid as a new cost centre was set up to look after district wide water UV treatment.	(540)
Earthquake Recovery		1,113
Roads and Footpaths	Cash available had been applied to capital/operational projects.	449

## Liability Management Policy

Key Measures	Actual as at 30 June 2019		Year End Estimated Level	Per Policy
External term debt to total assets	7.8%	✓	9.0%	15% maximum
Interest expense to gross operating revenue	6.0%	✓	7.1%	12% maximum
Interest expense to rates Revenue	9.1%	✓	10.5%	25% maximum
Net cash inflow from operating activities exceeds gross annual interest expense by two times	4.2	✓	4.3	2.0 minimum
Liquidity ratio of not less than 1:1	1.7	✓	1.3	1.0 minimum

## SUMMARY OF LOANS HELD - as at 30 June 2019

Bonds	Classification	Maturity Date	Value (\$)	
BOND ISSUED \$10M 28/08/17 FOR FIVE YEARS	Non Current	15-Aug-22	10,000,000	
BOND ISSUED \$10M 28/08/17 FOR SEVEN YEARS	Non Current	15-Aug-24	10,000,000	
BOND ISSUED \$5M 20/05/13 FOR EIGHT YEARS	Non Current	15-May-21	5,000,000	
BOND ISSUED \$10M 15/05/17 FOR NINE YEARS	Non Current	15-May-26	10,000,000	
BOND ISSUED \$5M 14/05/14 FOR SEVEN YEARS	Non Current	15-May-21	5,000,000	
BOND ISSUED \$5M 14/05/14 FOR NINE YEARS	Non Current	15-Apr-23	5,000,000	
BOND ISSUED \$10M 14/05/14 FOR NINE YEARS	Non Current	15-Apr-23	10,000,000	
BOND ISSUED \$10M 27/08/18 FOR THREE AND HALF YEARS	Non Current	14-Apr-22	10,000,000	
BOND ISSUED \$10M 27/08/18 FOR SIX AND HALF YEARS	Non Current	15-Apr-25	10,000,000	
BOND ISSUED \$5M 10/11/14 FOR SEVEN YEARS	Non Current	15-May-21	5,000,000	
BOND ISSUED \$5M 10/11/14 FOR NINE YEARS	Non Current	15-Apr-23	5,000,000	
BOND ISSUED \$5M 16/03/2015 FOR FIVE YEARS	Current	15-Apr-20	5,000,000	
BOND ISSUED \$5M 16/03/2015 FOR TWELVE YEARS	Non Current	15-Apr-27	5,000,000	
BOND ISSUED \$10M 03/06/2015 FOR TWELVE YEARS	Non Current	15-Apr-27	10,000,000	
BOND ISSUED \$10M 24/08/2015 FOR TEN YEARS	Non Current	15-Aug-25	10,000,000	
BOND ISSUED \$10M 11/12/2018 FOR THREE AND HALF YEARS	Non Current	14-Apr-22	10,000,000	
BOND ISSUED \$10M 10/06/2019 FOR SIX MONTHS	Current	10-Dec-19	10,000,000	
BOND ISSUED \$10M 24/08/2015 FOR FIVE YEARS	Current	15-Apr-20	10,000,000	
<b>Total External Borrowing</b>			<b>145,000,000</b>	✓
<b>Year End Budget - External Borrowing</b>			<b>173,062,000</b>	



The Hedging and fixed interest loans are those currently in place.

The Council will adjust its hedging levels over time as necessary depending on external debt levels

**Governance**

for the period ended 30 June 2019

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>					
General Rates	2,145	1,705	1,718	13	1%
Targeted Rates	569	569	582	13	2%
Subsidies and grants	-	-	4	4	
Fees and Charges	15	15	46	31	207%
<b>TOTAL REVENUE</b>	<b>2,729</b>	<b>2,289</b>	<b>2,350</b>	<b>61</b>	<b>3%</b>
<b>OPERATING EXPENDITURE</b>					
Council	2,157	2,157	2,060	(97)	(4%)
Community Boards, Ward Advisory Board	572	572	442	(130)	(23%)
	<b>2,729</b>	<b>2,729</b>	<b>2,502</b>	<b>(227)</b>	<b>(8%)</b>
Internal Interest Elimination					
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,729</b>	<b>2,729</b>	<b>2,502</b>	<b>(227)</b>	<b>(8%)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>-</b>	<b>(440)</b>	<b>(152)</b>	<b>288</b>	<b>(65%)</b>

**Significant Variances - Operating**

Variance

\$'000

() = unfavourable

NOTE: Revised Rates figure reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to table A below.

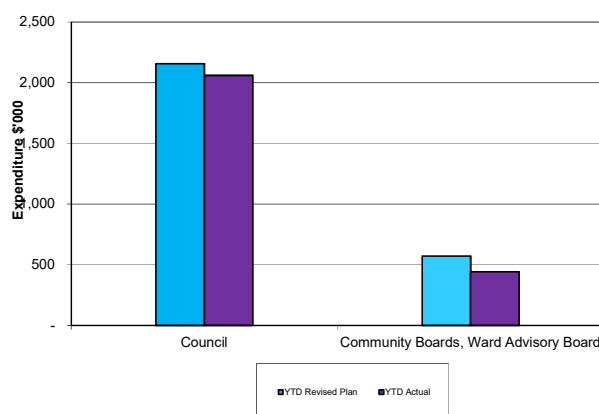
Revenue

Fees and Charges	Rates penalties were more than full year budget and Ecan's share of honorariums/expenses for the Waimakariri Water Zone committee was not budgeted.	31
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Expenditure

Council	Honorarium determined by Remuneration Authority for Councillors was less than what was estimated in the budget.	38
	Costs incurred on training/external consultancy/catering were less than budget.	38
Community Boards, Ward Advisory Board	Some staff positions were vacant during the year.	52
	Honorarium determined by Remuneration Authority for Board members was less than what was estimated in the budget.	22
	Costs incurred on training/catering less than full year budget.	39

Please be aware the budget forecasted a deficit of \$440k. This is covered by the rates transfer as showed in table A. The actual deficit was less than what was forecasted mainly due to savings as discussed above.

**Governance - YTD Expenditure against Budget****Table A****General Rate Transfers**

Activity	Revised Rates Levied \$	Revised Transfer from Reserves \$	Revised Total 2018/19 \$	Budget General Rates 2018/19 \$
Governance	1,705	440	2,145	2,145
District Development	3,019	779	3,798	3,798
Sewerage and the Treatment and Disposal of Sewage	32	8	40	40
Drainage	449	116	565	565
Recreation	630	162	792	792
Community Protection	1,664	429	2,093	2,093
Community Development	547	141	688	688
Solid Waste	746	193	939	939
	<b>8,792</b>	<b>2,268</b>	<b>11,060</b>	<b>11,060</b>

**District Development**  
for the period ended 30 June 2019

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>					
General Rates	3,798	3,019	3,045	26	1%
Targeted Rates	162	162	216	54	33%
Subsidies	-	-	-	-	
Fees and Charges	634	634	953	319	50%
<b>TOTAL REVENUE</b>	<b>4,594</b>	<b>3,815</b>	<b>4,214</b>	<b>399</b>	<b>10%</b>
<b>OPERATING EXPENDITURE</b>					
District Development	2,036	2,036	2,085	49	2%
Policy and Strategy	1,590	1,590	1,524	(66)	(4%)
Plan Administration	1,881	1,881	2,120	239	13%
District Promotion	584	584	492	(92)	(16%)
Economic Development	278	278	277	(1)	(0%)
	<b>6,369</b>	<b>6,369</b>	<b>6,498</b>	<b>129</b>	<b>2%</b>
Internal Interest Elimination	94	53	50	(3)	(6%)
<b>TOTAL OPERATING EXPENDITURE</b>	<b>6,275</b>	<b>6,316</b>	<b>6,448</b>	<b>132</b>	<b>2%</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(1,681)</b>	<b>(2,501)</b>	<b>(2,234)</b>	<b>267</b>	<b>(11%)</b>

**Significant Variances - Operating**

Variance  
\$'000  
( ) = unfavourable

Revenue

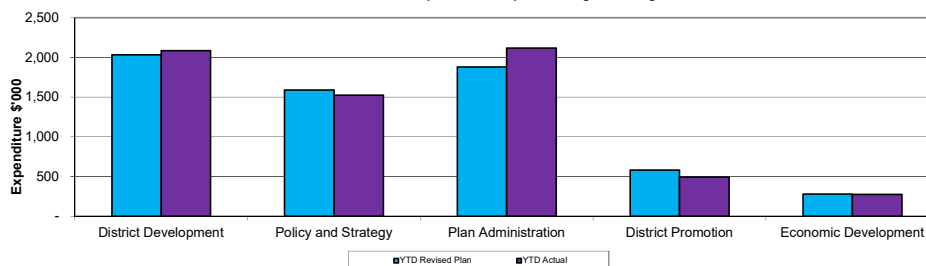
Fees and charges	Rates penalties were over the budget.	27
	Resource consents revenue was over budget due to increased workload partially offset by increased costs.	288

NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.

Expenditure

Policy and Strategy	The Communication and Engagement Manager position was vacant for 3 months while the Business Centre Advisor role was vacant for 1 month. The Corporate Planner position was also vacant for 2 months.	66
Plan Administration	Expenditure more than budget due to increased workload covered by increased resource consent revenue.	(239)
District Promotion	Grants to Enterprise North Canterbury (ENC) were partially recognised as prepayment.	92

District Development YTD Expenditure against Budget



	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000
<b>CAPITAL EXPENDITURE</b>			
<b>Capital Projects</b>			
Kaiapoi Town Centre Plan	-	-	59
Cellphones - Plan Implementation Unit	-	-	4
Cellphones - Strategy & Policy	-	-	2
Cellphones - Plan Management	-	-	1
Cellphones - Communications & Engagement Unit	-	-	1
	-	-	<b>67</b>
<b>Loan Repayments</b>			
Policy and Strategy	5	5	5
District Development	58	58	103
Plan Administration	30	30	33
	<b>93</b>	<b>93</b>	<b>141</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>93</b>	<b>93</b>	<b>208</b>

**Significant Variances - Capital**

Variance  
\$'000  
( ) = unfavourable

Variances against full year revised budget:

No significant variances identified.

Please note the costs incurred on Kaiapoi Town Centre Plan were expensed.

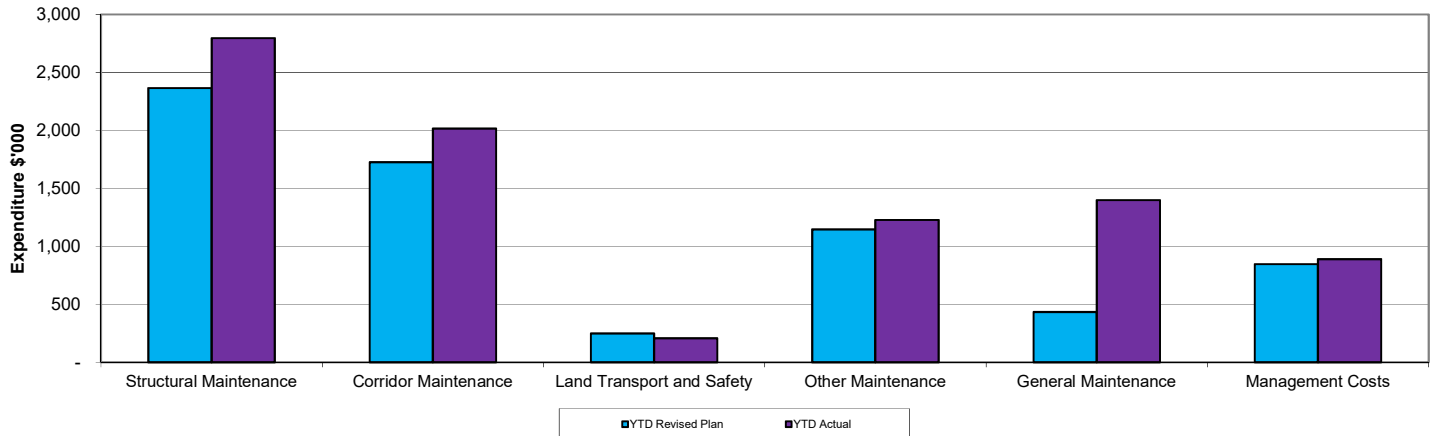
**Roading**  
**for the period ended 30 June 2019**

	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>					
Roading Rates	11,210	11,293	11,351	58	1%
Fees and Charges	145	145	778	633	437%
Petrol Tax	307	307	335	28	9%
Subsidies	6,139	6,742	6,483	(259)	(4%)
Interest	214	64	-	(64)	(100%)
Development Contributions	2,268	2,268	2,879	611	27%
<b>TOTAL REVENUE</b>	<b>20,283</b>	<b>20,819</b>	<b>21,826</b>	<b>1,007</b>	<b>5%</b>
<b>OPERATING EXPENDITURE</b>					
<b>Subsidised Maintenance</b>					
Structural Maintenance	2,366	2,366	2,796	430	18%
Corridor Maintenance	1,726	1,726	2,017	291	17%
Land Transport and Safety	198	247	206	(41)	(17%)
Other Maintenance	1,146	1,146	1,228	82	7%
<b>Unsubsidised Expenditure</b>					
General Maintenance	432	432	1,398	966	224%
Management Costs	846	846	889	43	5%
Interest	1,767	1,767	1,365	(402)	(23%)
Depreciation	9,258	9,258	10,058	800	9%
Indirect Expenditure	1,591	1,591	1,633	42	3%
	<b>19,330</b>	<b>19,379</b>	<b>21,590</b>	<b>2,211</b>	<b>200%</b>
Internal Interest Elimination	115	678	523	(155)	(23%)
<b>TOTAL OPERATING EXPENDITURE</b>	<b>19,215</b>	<b>18,701</b>	<b>21,067</b>	<b>2,366</b>	<b>13%</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>1,068</b>	<b>2,118</b>	<b>759</b>	<b>(1,359)</b>	<b>(64%)</b>

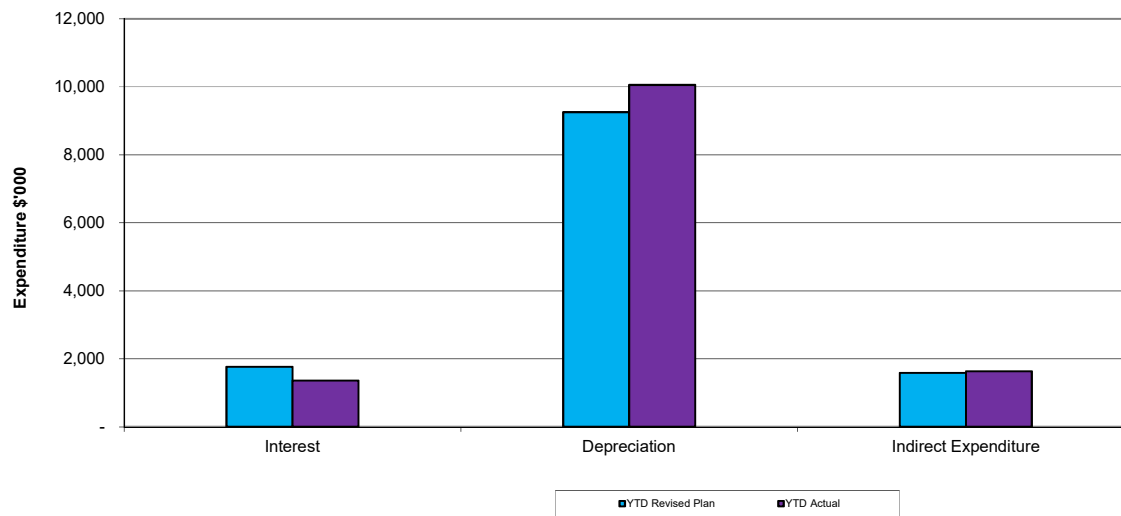
Significant Variances - Operating			Variance \$'000 ( ) = unfavourable
<u>Revenue</u>			
Fees and Charges	Recoveries from private works/3rd parties (including revenue from road opening notices and vehicle crossings) were over budget.		494
	Rent from properties purchased yet to be used for roading purpose.		36
	Rates penalties over full year budget.		83
Subsidies	NZTA subsidies were lower than budgeted due to delay of the roading capital programme (in particular the low cost/low risk improvements of local roads).		(259)
Development contributions	Development contributions were over budget mainly due to receipts from Ryman Village Extension, Ravenswood subdivision, developments at Silverstream Kaiapoi, Westpark Rangiora and Tripoli St subdivision.		611
<u>Expenditure</u>			
Structural Maintenance	Expenditure was incurred on repairs to 3 retaining walls in August. Drainage improvements were carried out in winter (wet winter). Large amount of repairs (sealed & unsealed pavement maintenance) were performed. Reactive maintenance on bridges was required to deal with emergency issues.		(430)
Corridor Maintenance	More costs were incurred on vegetation control as climate conditions caused extreme growth.		(119)
	More repairs were required due to flood events.		(115)
General Maintenance	Unbudgeted costs were incurred on private works and road opening notice/vehicle crossings. The costs were covered by fees and charges.		(339)
	Capital expensed from roading capital projects was not budgeted.		(627)

Interest	Interest expenditure (and internal interest elimination) were less than budgeted as less internal borrowings were required last year due to delay of capital programme.	402
Depreciation	Depreciation expenditure was over what was budgeted due to revaluation of roading assets performed at 30 June 18. In addition, depreciation of new additions (including vested assets) was under budgeted mainly due to new additions are associated with high depreciation rates.	(800)

**Roading YTD Direct Expenditure against Budget**



**Roving YTD Interest, Depreciation and Indirect Expenditure against Budget**

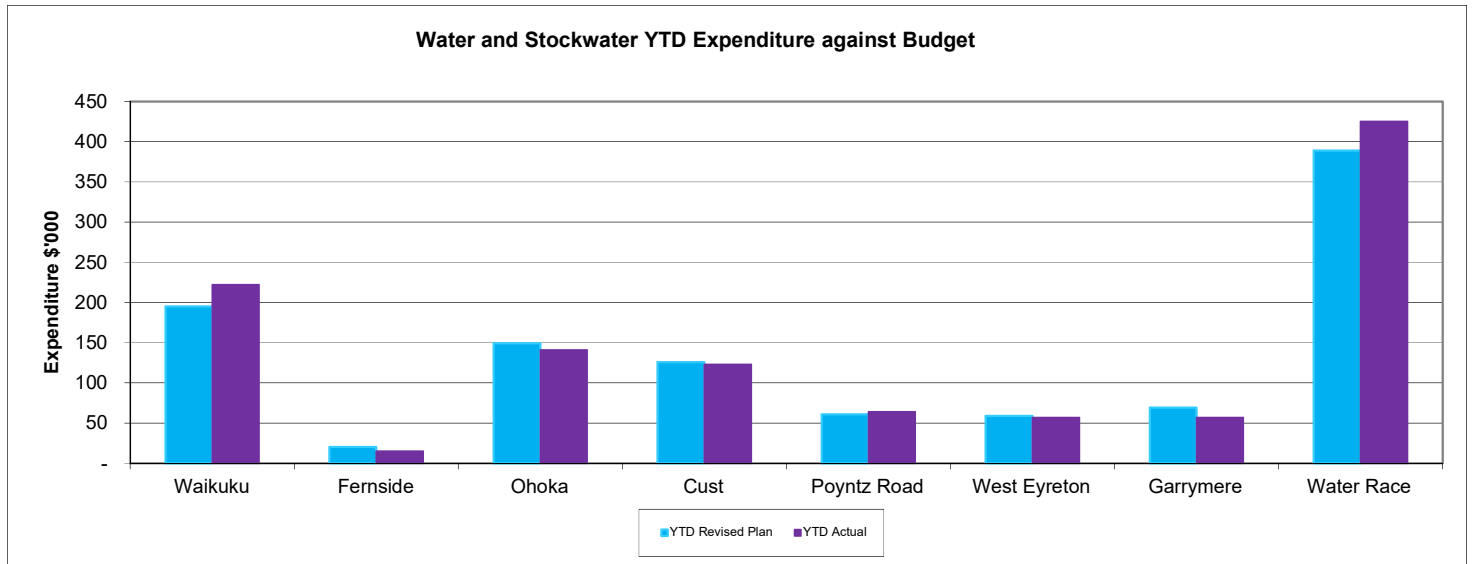
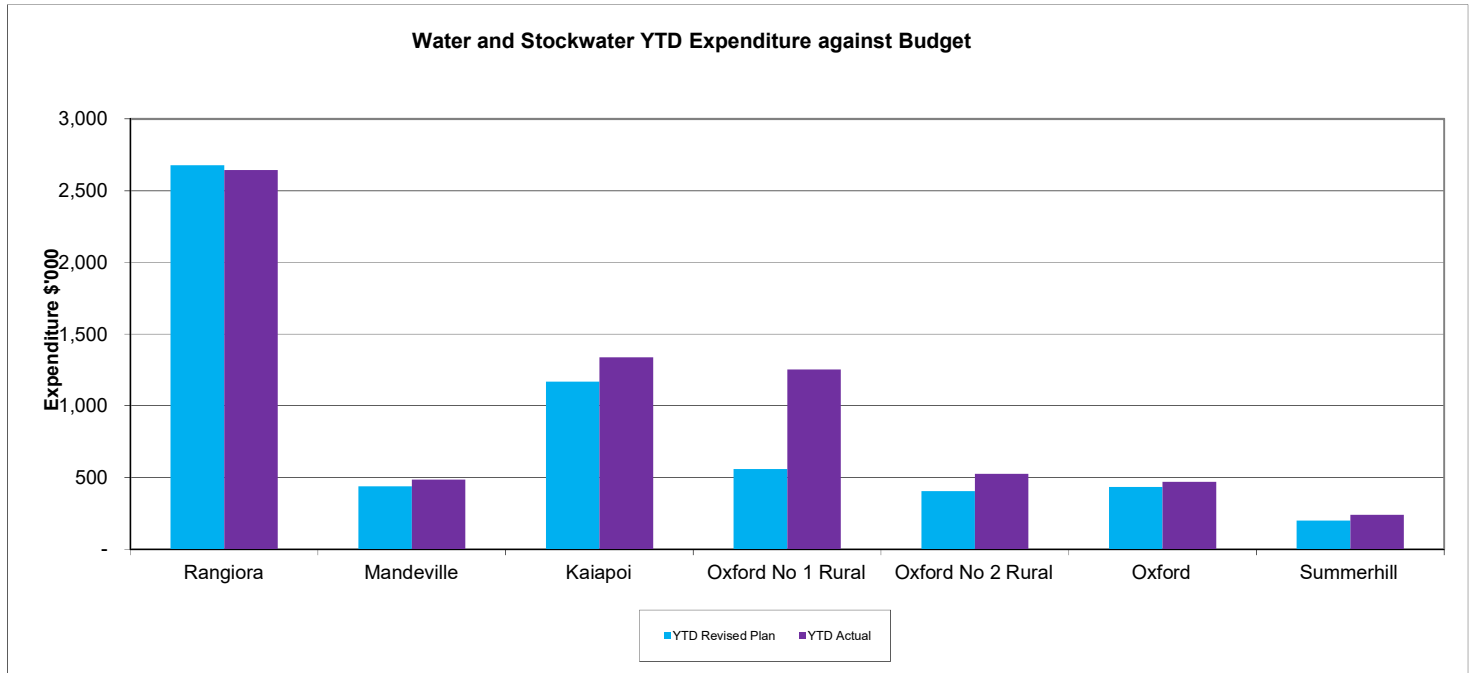


**Water and Stockwater**  
**for the period ended 30 June 2019**

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>					
Targeted Rates	7,093	7,093	7,097	4	0%
Fees and Charges	105	105	228	123	117%
Interest	68	68	78	10	15%
Development Contributions	1,728	1,728	1,649	(79)	(5%)
<b>TOTAL REVENUE</b>	<b>8,994</b>	<b>8,994</b>	<b>9,052</b>	<b>58</b>	<b>1%</b>
<b>OPERATING EXPENDITURE</b>					
Rangiora	2,677	2,677	2,644	(33)	(1%)
Woodend	1,114	1,114	1,157	43	4%
Waikuku	195	195	222	27	14%
Fernside	20	20	15	(5)	(25%)
Ohoka	149	149	141	(8)	(5%)
Ohoka Mill Rd	-	-	-	-	0%
Mandeville	438	438	485	47	11%
Kaiapoi	1,169	1,169	1,338	169	14%
North East Kaiapoi Structure Plan Area	15	15	1	(14)	(93%)
Oxford No 1 Rural	560	560	1,253	693	124%
Oxford No 2 Rural	405	405	524	119	29%
Oxford	434	434	469	35	8%
Summerhill	199	199	239	40	20%
Cust	126	126	123	(3)	(2%)
Poyntz Road	61	61	64	3	5%
West Eyreton	59	59	57	(2)	(3%)
Garrymere	69	69	57	(12)	(17%)
Water Race	389	389	425	36	9%
	<b>8,079</b>	<b>8,079</b>	<b>9,214</b>	<b>1,135</b>	<b>14%</b>
Internal Interest Elimination	705	403	410	7	2%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>7,374</b>	<b>7,676</b>	<b>8,804</b>	<b>1,128</b>	<b>15%</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>1,620</b>	<b>1,318</b>	<b>248</b>	<b>(1,070)</b>	<b>(81%)</b>

**Significant Variances - Operating**

		Variance \$'000 ( )= unfavourable
<u>Revenue</u>		
Fees and Charges	Rates penalties and connection fees were over full year budget.	123
<u>Expenditure</u>		
Kaiapoi	Expenditure more than budget mainly due to asset deletions (not budgeted) as a result of capital renewal programme.	(169)
Oxford No 1 Rural	Expenditure more than budget mainly due to asset deletions (not budgeted) as a result of capital renewal programme. Capital additions to the scheme were \$2.9m this year.	(693)
Oxford No 2 Rural	Expenditure more than budget mainly due to asset deletions (not budgeted) as a result of capital renewal programme.	(119)



**Sewerage**  
**for the period ended 30 June 2019**

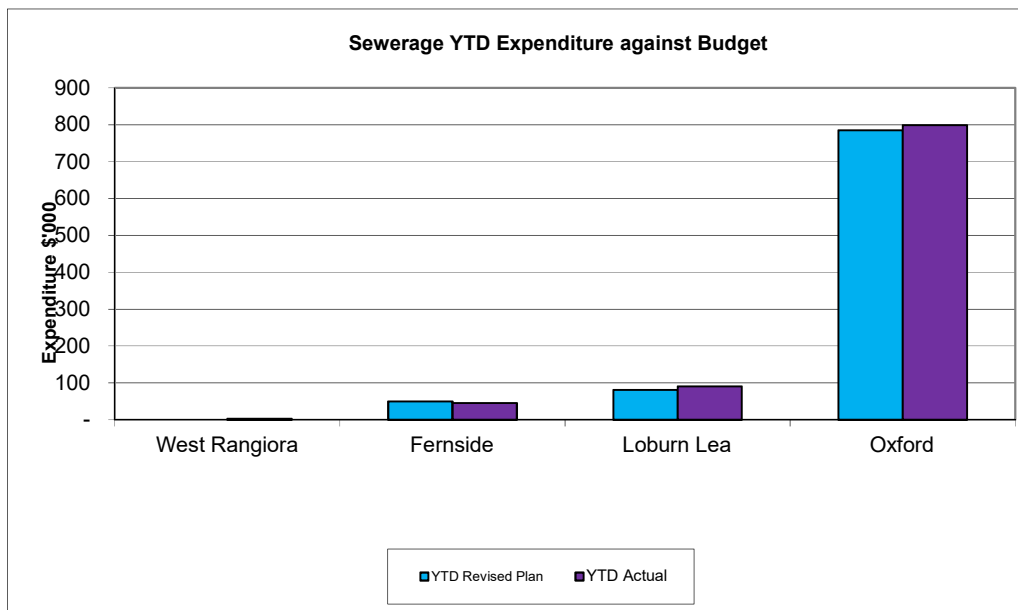
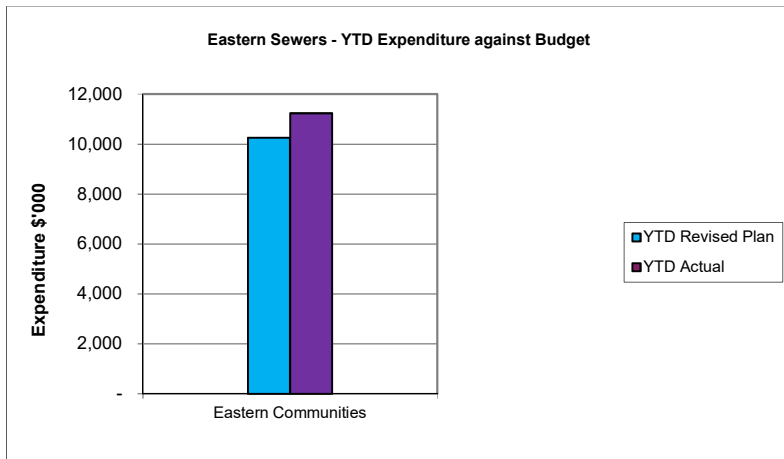
	CURRENT YEAR				
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$' 000	\$' 000	\$' 000	\$'000	%
<b>REVENUE</b>					
General Rates	40	32	32	-	0%
Targeted Rates	7,973	7,973	8,325	352	4%
Fees and Charges	404	404	376	(28)	(7%)
Interest	6	6	15	9	150%
Development contributions	4,106	4,106	4,147	41	1%
<b>TOTAL REVENUE</b>	<b>12,529</b>	<b>12,521</b>	<b>12,895</b>	<b>374</b>	<b>3%</b>
<b>OPERATING EXPENDITURE</b>					
Eastern Communities	10,157	10,259	11,232	973	9%
Southbrook	83	83	54	(29)	(35%)
East Rangiora	62	62	61	(1)	(2%)
Ohoka Utilities	9	9	9	-	0%
East Woodend	28	28	16	(12)	(43%)
West Rangiora	-	-	3	3	0%
West Rangiora Structure Plan Area	85	85	102	17	20%
West Kaiapoi Structure Plan Area	4	4	-	(4)	(100%)
North Kaiapoi Area A	3	3	3	-	0%
Fernside	50	50	45	(5)	(10%)
Loburn Lea	81	81	91	10	12%
Oxford	785	785	799	14	2%
	<b>11,347</b>	<b>11,449</b>	<b>12,415</b>	<b>966</b>	<b>8%</b>
Internal Interest Elimination	930	543	527	(16)	(3%)
<b>TOTAL OPERATING EXPENDITURE</b>	<b>10,417</b>	<b>10,906</b>	<b>11,888</b>	<b>982</b>	<b>9%</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>2,112</b>	<b>1,615</b>	<b>1,007</b>	<b>(608)</b>	<b>(38%)</b>

**Significant Variances - Operating**
**Variance**
**\$'000**  
**( ) = unfavourable**
Revenue

Targeted Rates	The budget shows net rates after rates remissions. Due to change in Council's rates remissions policy, sewer rates are now showing as gross amount and rates remissions are included in expenditure.	352
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Expenditure

Eastern Communities	The rates remissions were higher due to a change in policy for Eastern District rates which was approved last year.	(321)
	Capital expensed not budgeted (mainly repair costs of ocean outfall network).	(273)
	Asset deletions as a result of capital renewal programme were not budgeted.	(313)



**Drainage**  
**for the period ended 30 June 2019**

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$ 000	\$ 000	\$ 000	\$ 000	%
<b>REVENUE</b>					
General Rates	565	449	453	4	1%
Targeted Rates	3,977	3,977	4,027	50	1%
Fees and Charges	22	22	48	26	118%
Interest	100	100	75	(25)	(25%)
Development Contributions	970	970	1,090	120	12%
<b>TOTAL REVENUE</b>	<b>5,634</b>	<b>5,518</b>	<b>5,693</b>	<b>175</b>	<b>3%</b>
<b>OPERATING EXPENDITURE</b>					
District Drainage	578	578	365	(213)	(37%)
Rangiora	1,376	1,376	1,382	6	0%
Southbrook	188	188	253	65	35%
East Rangiora	51	51	124	73	143%
West Rangiora Structure Plan Area	7	7	4	(3)	(43%)
Coastal Urban	272	272	337	65	24%
East Woodend	14	14	-	(14)	(100%)
Pegasus	338	338	172	(166)	(49%)
Kaiapoi	1,524	1,524	1,475	(49)	(3%)
Kaiapoi - Area A	2	2	-	(2)	(100%)
Oxford	88	88	81	(7)	(8%)
Ohoka Rural	236	236	340	104	44%
Loburn Lea	23	23	12	(11)	(48%)
Oxford Rural	44	44	41	(3)	(7%)
Clarkville	47	47	46	(1)	(2%)
Coastal Rural	127	127	159	32	25%
Central Rural	104	104	128	24	23%
Cust	6	6	10	4	67%
	<b>5,025</b>	<b>5,025</b>	<b>4,929</b>	<b>(96)</b>	<b>(2%)</b>
Internal Interest Elimination	503	390	398	8	2%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>4,522</b>	<b>4,635</b>	<b>4,531</b>	<b>(104)</b>	<b>(2%)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>1,112</b>	<b>883</b>	<b>1,162</b>	<b>279</b>	<b>32%</b>

**Significant Variances - Operating**
**Variance**
**\$'000**
**( ) = unfavourable**
**Revenue**

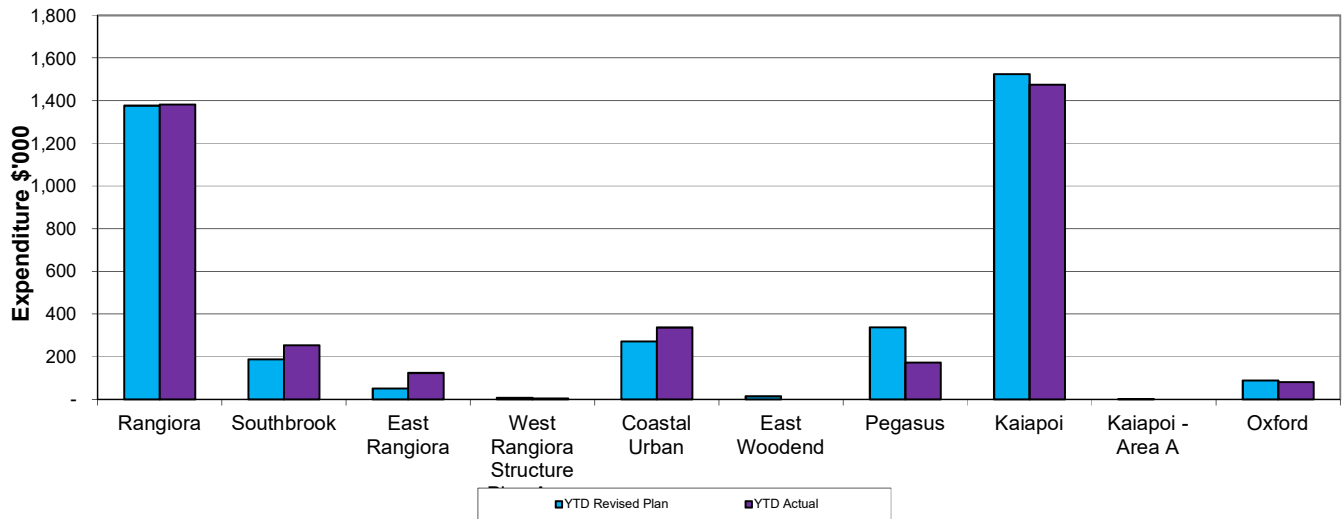
No significant variances identified.

NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.

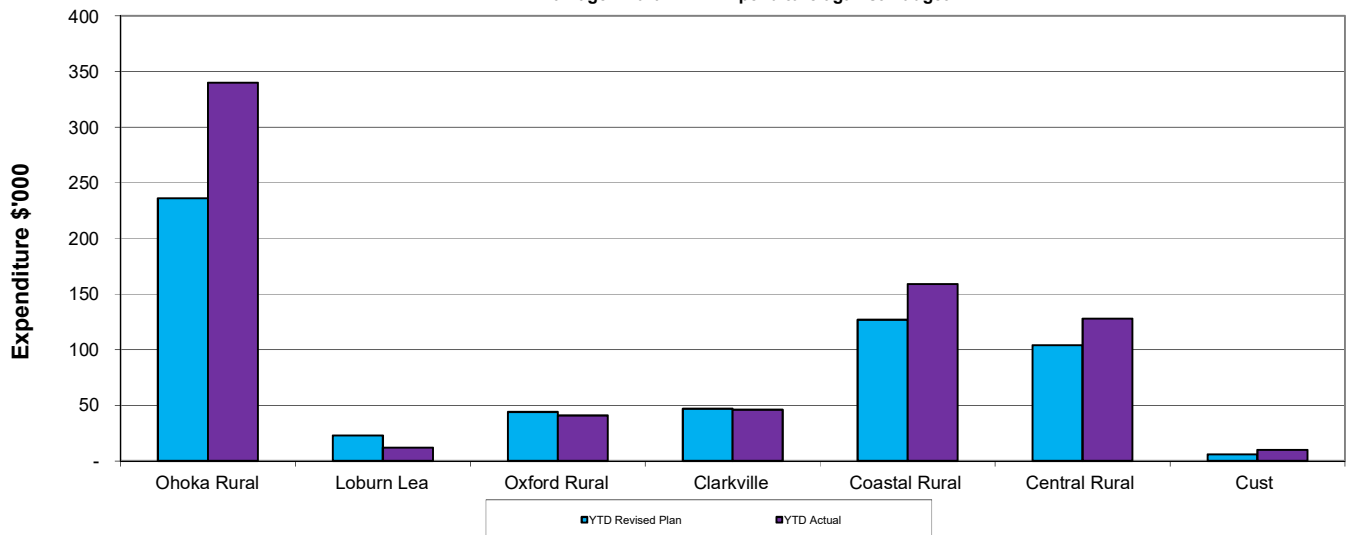
**Expenditure**

District Drainage	Drainage maintenance and Kaiapoi riverbank dredging are yet to happen. Some of the operational budgets have been carried over to next financial year.	281
	Interest expenditure less than budget as less internal borrowings were required last year due to delay of capital programme.	72
	Costs incurred on asset management services were under budget.	44
	Capital expended not budgeted.	(184)
Southbrook	Expected development is yet to happen resulting in less development contributions. More interest costs were incurred due to deficit fund/account balance.	(65)
East Rangiora	More interest costs were incurred due to less internal loan repayments in the past.	(73)
Coastal Urban	Depreciation more than budgeted.	(48)
	Asset deletions as a result of capital renewal programme were not budgeted.	(29)
Pegasus	Less costs were incurred on resource consent compliance. In addition, council had an inspection of stormwater filters and the maintenance service was not required in this year.	166
Ohoka Rural	Maintenance over full year budget mainly due to rampant weed growth in the area which required a cleaning out.	(104)

Drainage - Urban YTD Expenditure against Budget



Drainage - Rural YTD Expenditure against Budget



**Refuse and Recycling**  
**for the period ended 30 June 2019**

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>					
General Rates	939	746	752	6	1%
Targeted Rates	1,604	1,604	1,597	(7)	(0%)
Fees and Charges	5,374	5,374	4,960	(414)	(8%)
Interest	13	13	19	6	46%
Waste Minimisation charges	233	233	225	(8)	(3%)
<b>TOTAL REVENUE</b>	<b>8,163</b>	<b>7,970</b>	<b>7,553</b>	<b>(417)</b>	<b>(5%)</b>
<b>OPERATING EXPENDITURE</b>					
Disposal	5,349	5,349	5,064	(285)	(5%)
Collection	2,700	2,700	2,574	(126)	(5%)
Waste Minimisation	233	233	231	(2)	(1%)
	<b>8,282</b>	<b>8,282</b>	<b>7,869</b>	<b>(413)</b>	<b>(5%)</b>
Internal Interest Elimination	7	24	27	3	13%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>8,275</b>	<b>8,258</b>	<b>7,842</b>	<b>(416)</b>	<b>(5%)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(112)</b>	<b>(288)</b>	<b>(289)</b>	<b>(1)</b>	<b>0%</b>

**Significant Variances - Operating**
**Variance**
**\$'000**
**( ) = unfavourable**
Revenue
**Fees and Charges**

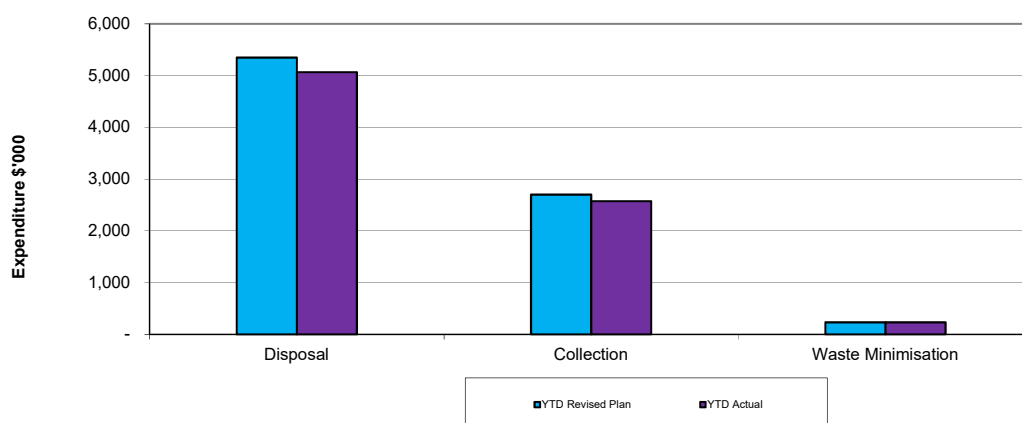
Revenue from gate sales and refuse bag sales were less than budget as waste volume was less than what was forecasted.

**(414)**

NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.

Expenditure
**Disposal/Collection**

Operation of a new kerbside recycling compactor has not started yet. The budgeted operational costs did not happen. In addition, waste volume was less than budgeted. Reduced operating costs offset by reduced revenue.

**411**
**Refuse and Recycling YTD Expenditure against Budget**


	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL
CAPITAL EXPENDITURE	\$'000	\$'000	\$'000
<b>Capital Projects</b>			
Southbrook Minor Improvements	10	10	17
Oxford Minor Improvements	2	2	-
Southbrook Disposal Pit Upgrade & road realignment	27	27	15
Southbrook Recycling Compactor Shelter	226	226	217
Southbrook Landscaping	20	20	5
Garety's Pit roads and fencing	-	50	47
Resource & Recovery Area Upgrades	27	27	15
Southbrook - Access Roads	3	3	4
	<b>315</b>	<b>365</b>	<b>320</b>
<b>Loan Repayments</b>			
Refuse Disposal	13	13	18
Waste Minimisation	22	22	25
	<b>35</b>	<b>35</b>	<b>43</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>350</b>	<b>400</b>	<b>363</b>

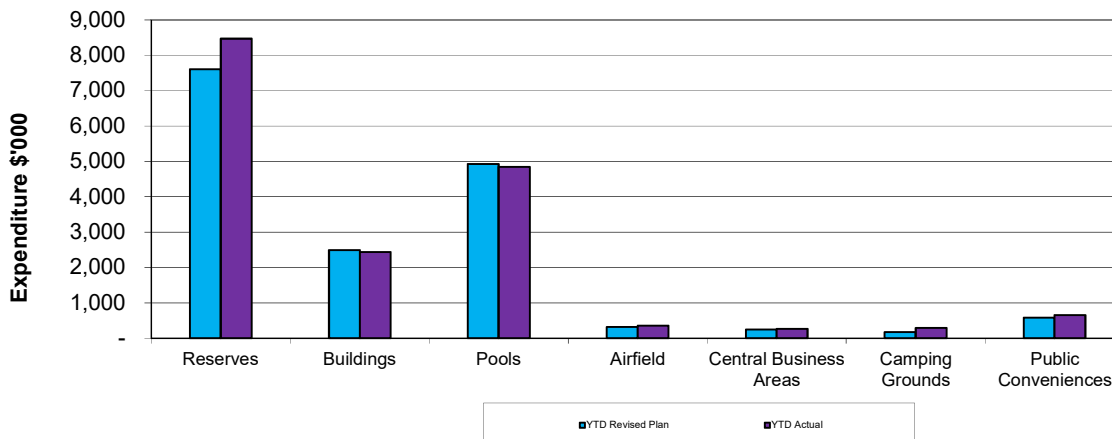
<b>Significant Variances - Capital</b>	<b>Variance</b>
	<b>\$'000</b>
<u>Variances against full year revised budget:</u>	<b>()= unfavourable</b>
No significant variances identified.	

**Recreation**  
**for the period ended 30 June 2019**

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$' 000	\$' 000	\$' 000	\$'000	%
<b>REVENUE</b>					
General Rates	792	630	635	5	1%
Targeted Community Services Rates	12,275	12,218	12,064	(154)	(1%)
Targeted Rates	49	49	52	3	6%
Revaluation gain on investment properties	-	-	3	3	0%
Fees and Charges	2,235	2,235	2,346	111	5%
Subsidies and grants	-	-	65	65	
Development Contributions	3,327	3,327	2,459	(868)	(26%)
<b>TOTAL REVENUE</b>	<b>18,678</b>	<b>18,459</b>	<b>17,624</b>	<b>(835)</b>	<b>(5%)</b>
<b>OPERATING EXPENDITURE</b>					
Reserves	7,638	7,603	8,472	869	11%
Airfield	322	316	356	40	13%
Buildings	2,377	2,488	2,437	(51)	(2%)
Pools	4,929	4,929	4,852	(77)	(2%)
Central Business Areas	241	241	264	23	10%
Camping Grounds	173	173	288	115	66%
Community Grants	455	455	417	(38)	(8%)
Public Conveniences	578	578	651	73	13%
	<b>16,713</b>	<b>16,783</b>	<b>17,737</b>	<b>954</b>	<b>6%</b>
Internal Interest Elimination	277	506	421	(85)	(17%)
<b>TOTAL OPERATING EXPENDITURE</b>	<b>16,436</b>	<b>16,277</b>	<b>17,316</b>	<b>1,039</b>	<b>6%</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>2,242</b>	<b>2,182</b>	<b>308</b>	<b>(1,874)</b>	<b>(86%)</b>

**Significant Variances - Operating**

		Variance \$'000 ( ) = unfavourable
<u>Revenue</u>		
Targeted Community Services Rates	Rates income less than budgeted due to Council's policy on vacant land and dependent dwelling units.	(154)
Fees and charges	Revenue from learn to swim programme more than budgeted. Swimwear sales more than budgeted.	90 25
Development Contributions	Contributions are received as a mixture of cash and land. This mixture can vary greatly from year to year	(868)
NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.		
<u>Expenditure</u>		
Reserves	Asset deletions as a result of capital renewal programme were not budgeted. Included in the deletions were \$170k of beach sand replacement due to sand washed away and \$98k of private car park asset written off from our asset register. Capital expensed not budgeted.	(677) (146)
Camping Grounds	Capital expensed not budgeted. Legal fees and consultancy fees more than budgeted. Camp maintenance costs more than budgeted at various locations.	(44) (30) (14)

**Recreation YTD Expenditure against Budget**


# Libraries and Museums for the period ended 30 June 2019

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$' 000	\$' 000	\$' 000	\$'000	%
<b>REVENUE</b>					
Targeted Community Services Rates	3,687	3,687	3,634	(53)	(1%)
Targeted Rates	646	646	638	(8)	(1%)
Fees and Charges	140	140	174	34	24%
Subsidies and Grants	-	-	2	2	
Interest	17	17	18	1	6%
<b>TOTAL REVENUE</b>	<b>4,490</b>	<b>4,490</b>	<b>4,466</b>	<b>(24)</b>	<b>(1%)</b>
<b>OPERATING EXPENDITURE</b>					
Library	4,011	4,066	4,013	(53)	(1%)
Canterbury Museum Operational Levy	568	568	563	(5)	(1%)
Canterbury Museum Redevelopment Levy	516	516	17	(499)	(97%)
Local Museums	9	9	5	(4)	(44%)
	<b>5,104</b>	<b>5,159</b>	<b>4,598</b>	<b>(561)</b>	<b>(11%)</b>
Internal Interest Elimination	12	10	8	(2)	(20%)
<b>TOTAL OPERATING EXPENDITURE</b>	<b>5,092</b>	<b>5,149</b>	<b>4,590</b>	<b>(559)</b>	<b>(11%)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(602)</b>	<b>(659)</b>	<b>(124)</b>	<b>535</b>	<b>(81%)</b>

## Significant Variances

Variance

\$'000

( ) = unfavourable

### Revenue

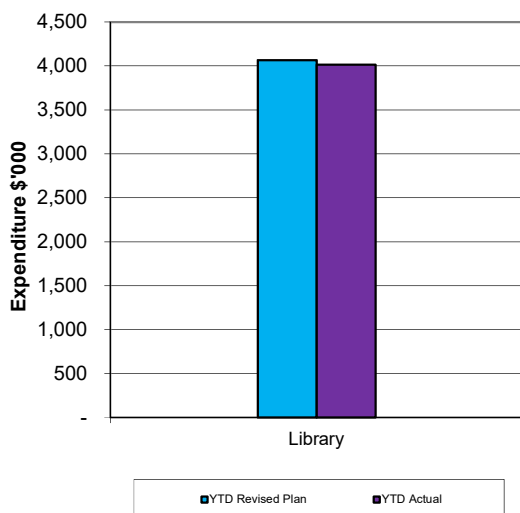
No significant variances identified.

### Expenditure

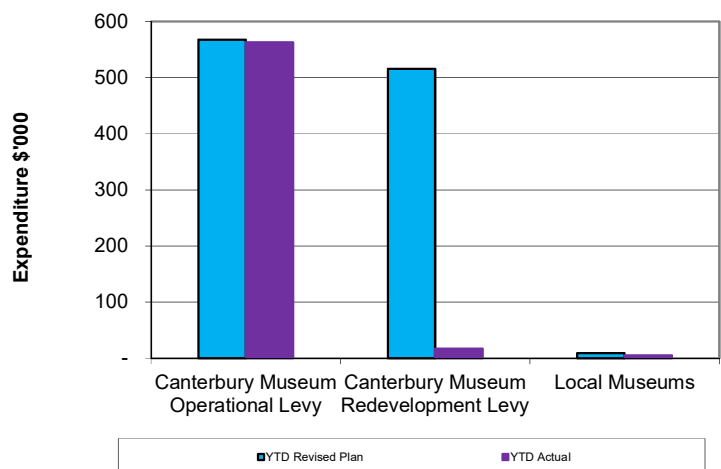
Canterbury Museum Redevelopment Levy The Canterbury Museum Project has been delayed.

499

Library YTD Expenditure against Budget



Museum YTD Expenditure against Budget



CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000
<b>Capital Projects</b>			
Resource Purchase	453	398	380
Lost Book Purchases	6	6	4
Cellphones - Library	-	-	1
Library Furniture and Fittings	-	-	19
	<b>459</b>	<b>404</b>	<b>404</b>
<b>Loan repayments</b>			
Library	17	17	17
	<b>17</b>	<b>17</b>	<b>17</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>476</b>	<b>421</b>	<b>421</b>

<b>Significant Variances - Capital</b>	<b>Variance</b>
	<b>\$'000</b>
<u>Variances against full year revised budget:</u>	<b>( ) = unfavourable</b>
No significant variances identified.	

# Community Protection for the period ended 30 June 2019

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>					
General Rates	2,093	1,664	1,677	13	1%
Targeted Rates	57	57	60	3	5%
Gain on sale	-	-	3	3	0%
Subsidies	-	-	2	2	0%
Fees and Charges	5,018	5,018	5,828	810	16%
<b>TOTAL REVENUE</b>	<b>7,168</b>	<b>6,739</b>	<b>7,570</b>	<b>831</b>	<b>12%</b>
<b>OPERATING EXPENDITURE</b>					
Civil Defence	459	448	476	28	6%
Environmental Health	1,305	1,305	1,355	50	4%
Building Services	4,671	4,671	4,722	51	1%
Stock Control	43	43	43	-	0%
Dog Control	494	494	649	155	31%
Rural Fire	-	-	139	139	0%
Cemeteries	180	180	191	11	6%
	<b>7,152</b>	<b>7,141</b>	<b>7,575</b>	<b>434</b>	<b>6%</b>
Internal Interest Elimination	-	5	8	3	60%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>7,152</b>	<b>7,136</b>	<b>7,567</b>	<b>431</b>	<b>6%</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>16</b>	<b>(397)</b>	<b>3</b>	<b>400</b>	<b>(101%)</b>

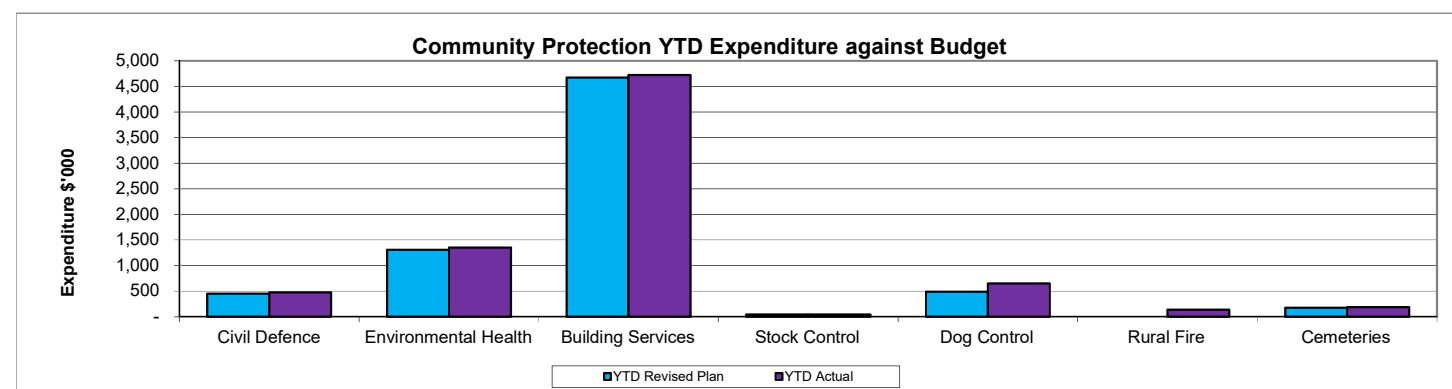
## Significant Variances - Operating

Variance

\$'000

( ) = unfavourable

<u>Revenue</u>		
Fees and Charges	Building consents/inspection revenue is more than budgeted due to high workload. Staff structure remained same at Building Unit. Some workload was outsourced resulting in increased agent fees.	497
	Cost recovery of expenditure undertaken by Council on behalf of FENZ.	99
	Liquor licensing, traffic and parking infringements and food premises revenue more than budgeted.	188
	Dog registration fees more than budgeted offset by bad debts and refunds.	95
NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.		
<u>Expenditure</u>		
Dog Control	Expenditure over full year budget mainly due to bad debts and refunds. In addition dog pound maintenance was more than budgeted and more administrative costs were incurred in this area.	(155)
Rural Fire	Most costs incurred had been invoiced to FENZ.	(139)



CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000
<b>Capital Projects (Cemeteries capital projects showed on Recreation Capital Report)</b>			
<b>Civil Defence</b>			
Digital Radio Upgrade	22	-	-
Replacement/ upgrade of tablets & PCs	-	5	5
Replace Civil Defence centre signage	10	10	3
Install toilet to Rescue shed	-	-	6
Defibtech purchases	-	6	5
EMO Resources Storage Shed	3	3	2
	<b>35</b>	<b>24</b>	<b>21</b>
<b>Building Services</b>			
Building Unit Equipment	50	50	-
Tablets - Inspections	-	-	1
Cellphone purchases	-	-	6
	<b>50</b>	<b>50</b>	<b>7</b>
<b>Environmental Services</b>			
Cellphone purchases	-	-	1
	<b>-</b>	<b>-</b>	<b>1</b>
	<b>85</b>	<b>74</b>	<b>29</b>
<b>Loan Repayments</b>			
Cemeteries	1	1	-
Rural Fire	-	-	21
Civil Defence	17	17	8
	<b>18</b>	<b>18</b>	<b>29</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>103</b>	<b>92</b>	<b>58</b>

Significant Variances - Capital	Variance
	\$'000
Variances against full year revised budget:	( ) = unfavourable
No significant variances identified.	

## Community Development for the period ended 30 June 2019

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>					
General Rates	688	547	551	4	1%
Interest	-	-	2	2	0%
Fees and Charges	1,068	1,068	1,108	40	4%
Subsidies	60	60	45	(15)	(25%)
<b>TOTAL REVENUE</b>	<b>1,816</b>	<b>1,675</b>	<b>1,706</b>	<b>31</b>	<b>2%</b>
<b>OPERATING EXPENDITURE</b>					
Community Development	521	521	591	70	13%
Crime Prevention	168	168	112	(56)	(33%)
Youth Development	99	99	101	2	2%
Housing for the Elderly	1,144	1,144	1,124	(20)	(2%)
Community Housing	104	104	123	19	18%
	<b>2,036</b>	<b>2,036</b>	<b>2,051</b>	<b>15</b>	<b>1%</b>
Internal Interest Elimination	136	110	94	(16)	(15%)
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,900</b>	<b>1,926</b>	<b>1,957</b>	<b>31</b>	<b>2%</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(84)</b>	<b>(251)</b>	<b>(251)</b>	<b>-</b>	<b>0%</b>

### Significant Variances - Operating

### Variance

\$'000

( ) = unfavourable

#### Revenue

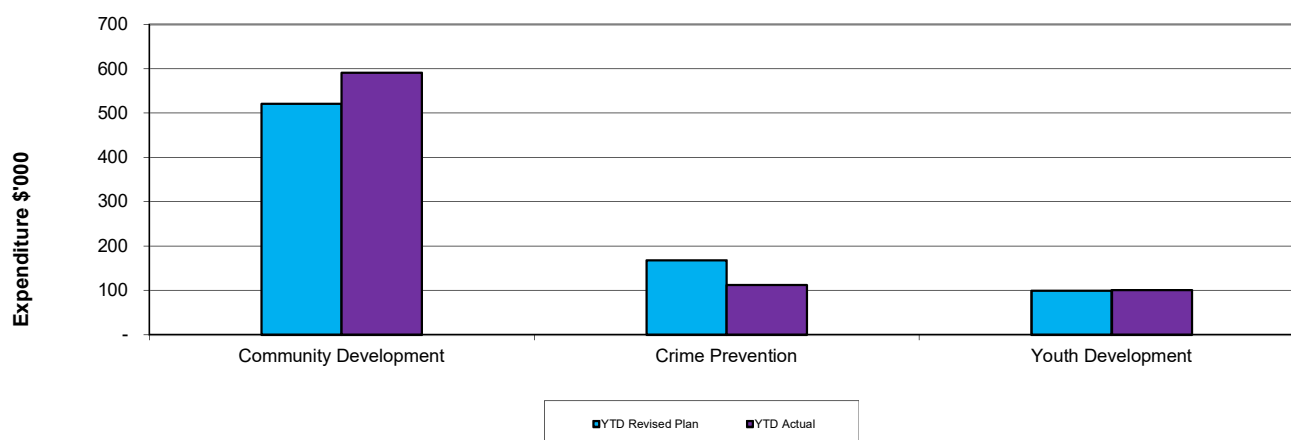
No significant variances identified.

NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.

#### Expenditure

No other significant variances identified.

Community Development YTD Expenditure against Budget



	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL
<b>CAPITAL EXPENDITURE</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Capital Projects</b>			
<b>Housing for the Elderly</b>			
Unit Refurbishment Programme	200	200	216
Capital - Asset Management Plan	150	150	91
Meadow Street	-	17	19
	<b>350</b>	<b>367</b>	<b>326</b>
<b>Loan Repayments</b>			
Housing For the Elderly	95	95	95
Community Housing	20	20	17
	<b>115</b>	<b>115</b>	<b>112</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>465</b>	<b>482</b>	<b>438</b>

<b>Significant Variances - Capital</b>	<b>Variance \$'000</b>
<u>Variances against full year revised budget:</u>	<b>( ) = unfavourable</b>
No significant variances identified.	

**Property & Forestry**  
**for the period ended 30 June 2019**

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$' 000	\$' 000	\$' 000	\$'000	%
<b>REVENUE</b>					
Investment property revenue	167	167	190	23	14%
Other revenue	19	19	226	207	1089%
Interest	198	198	310	112	57%
Dividends	600	600	631	31	5%
Gain on sale/Revaluation	250	250	2,056	1,806	722%
<b>TOTAL REVENUE</b>	<b>1,234</b>	<b>1,234</b>	<b>3,413</b>	<b>2,179</b>	<b>177%</b>
<b>OPERATING EXPENDITURE</b>					
General Management	373	373	504	131	35%
Service Centres	27	27	123	96	356%
Investment property	153	153	292	139	91%
Other Property	44	44	69	25	57%
Forestry	202	202	198	(4)	(2%)
Investments	(10)	(10)	3	13	(130%)
	<b>789</b>	<b>789</b>	<b>1,189</b>	<b>400</b>	<b>51%</b>
Internal Interest Elimination	65	41	26	(15)	(37%)
<b>TOTAL OPERATING EXPENDITURE</b>	<b>724</b>	<b>748</b>	<b>1,163</b>	<b>415</b>	<b>55%</b>
Less Taxation expense	180	180	-	(180)	(100%)
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>330</b>	<b>306</b>	<b>2,250</b>	<b>1,944</b>	<b>635%</b>

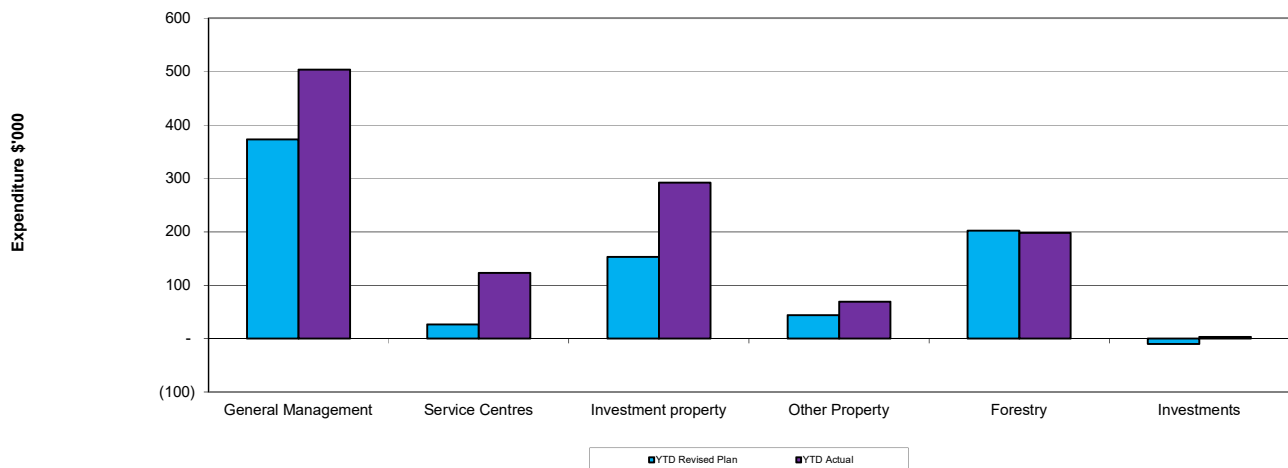
**Significant Variances - Operating**
**Variance**
**\$'000**
**( )= unfavourable**
Revenue

Other revenue	Project Delivery Unit's share of resource consent revenue due to engineering inputs was not budgeted.	97
	External revenue for Project Delivery Unit (to build water/sewer model for Hurunui District Council) was not budgeted.	70
	Private works performed by Water Unit not budgeted.	29
Gain on sale/Revaluation	Gain on sale of forestry \$1.8m; gain on revaluation of investment properties \$20k and gain on revaluation of forestry assets \$254k.	1,806

Expenditure

General Management	Costs incurred on secondment to deal with increased workload and more staff resources were engaged in this area.	(131)
Service Centres	Capital work cost expensed from the Oxford Service Centre project in relation to costs incurred on asbestos testing.	(64)
	Unbudgeted consultancy fees incurred on Civic Accommodation Business Case.	(21)
Investment property	Legal fees/consultancy fees more than budgeted.	(66)
	Loss on disposal of an investment property not budgeted.	(36)

Property and Investment YTD Expenditure against Budget



CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000
<b>Capital Projects</b>			
<b>Service Centres</b>			
HVAC, compliance upgrades & fit-out alterations	2,300	2,300	111
	<b>2,300</b>	<b>2,300</b>	<b>111</b>
<b>General Management</b>			
Cellphone purchases	-	-	3
	<b>-</b>	<b>-</b>	<b>3</b>
<b>Commercial Properties</b>			
7 Kingsford Smith Drive Purchase	-	176	177
	<b>-</b>	<b>176</b>	<b>177</b>
<b>Water Unit</b>			
Cellphone purchases	-	-	13
Water Unit Buildings	40	40	34
	<b>40</b>	<b>40</b>	<b>47</b>
<b>Forestry capital establishment costs</b>			
Forestry capital establishment costs	45	45	79
	<b>45</b>	<b>45</b>	<b>79</b>
<b>Project Delivery Unit</b>			
Cellphone purchases	-	-	13
GPS total station	23	23	15
	<b>23</b>	<b>23</b>	<b>28</b>
	<b>2,408</b>	<b>2,584</b>	<b>442</b>
<b>Loan Repayments</b>			
Service Centres	30	30	15
Civic Buildings (Commercial Properties)	16	16	21
	<b>46</b>	<b>46</b>	<b>36</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>2,454</b>	<b>2,630</b>	<b>478</b>

Significant Variances - Capital		Variance
		\$'000
<u>Variances against full year revised budget:</u>		( )= unfavourable
HVAC, compliance upgrades & fit-out alterations	Project was delayed due to its design and will continue in next financial year.	2,189

**Earthquake Recovery and regeneration**  
for the period ended 30 June 2019

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>					
Rates	1,350	1,350	1,323	(27)	(2%)
Other revenue	-	-	1	1	0%
Recovery - Government	2,205	3,409	2,612	(797)	(23%)
Roading - NZTA Subsidy	2,080	678	726	48	7%
<b>TOTAL REVENUE</b>	<b>5,635</b>	<b>5,437</b>	<b>4,662</b>	<b>(775)</b>	<b>(14%)</b>
<b>OPERATING EXPENDITURE</b>					
General response and recovery	75	75	2,141	2,066	2755%
Red Zone Regeneration	642	642	652	10	2%
Water	-	-	7	7	0%
Sewer	-	-	11	11	0%
Drainage	-	-	17	17	0%
Roading	-	-	830	830	0%
Recreation	-	-	162	162	0%
Interest	1,867	1,867	2,149	282	15%
	<b>2,584</b>	<b>2,584</b>	<b>5,969</b>	<b>3,385</b>	<b>131%</b>
Internal Interest Elimination	1,071	713	823	110	15%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,513</b>	<b>1,871</b>	<b>5,146</b>	<b>3,275</b>	<b>175%</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>4,122</b>	<b>3,566</b>	<b>(484)</b>	<b>(4,050)</b>	<b>(114%)</b>

**Significant Variances - Operating**

		Variance \$'000 ( )= unfavourable
<u>Revenue</u>		
Recovery - Government / Roothing NZTA subsidy	Included in the \$2.6m were \$876k of subsidies for Kaiapoi Riverbanks projects from EQ Appeal Trust and \$528k of Land Information NZ funding for EQ road decommissioning project in red zone. In terms of 3 waters EQ subsidy, Department of the Prime Minister and Cabinet's share of our EQ programme was determined to be \$1.6m for EQ works completed by Council since September 17 to June 19. \$1.2m of \$1.6m relates to current year resulting in a write off of prior years' accrued balances of \$2m that was recorded at General response and recovery.	(797)
<u>Expenditure</u>		
Roading	Capital expensed from the Red Zone Road Decommissioning project was not budgeted.	(830)
Recreation	Capital expensed from the Kaiapoi Wharf/Kaiapoi Riverbank Enhancement projects were not budgeted.	(162)
Interest	Additional internal loans were withdrawn last year resulting in increased interest expenditure and interest elimination in 18/19.	(282)

### Non Significant Activities for the period ended 30 June 2019

	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	CURRENT YEAR		PERCENT ACTUAL/ REVISED
			ACTUAL	VARIANCE	
	\$' 000	\$' 000	\$' 000	\$'000	
<b>REVENUE</b>					
Fees and Charges	593	593	675	82	14%
Interest (external interest revenue)	453	453	629	176	39%
Internal interest allocation	(385)	(385)	(517)	(132)	34%
Gains	64	64	74	10	16%
Vested Assets	31,913	31,913	37,691	5,778	18%
<b>TOTAL REVENUE</b>	<b>32,638</b>	<b>32,638</b>	<b>38,552</b>	<b>5,914</b>	<b>18%</b>
<b>OPERATING EXPENDITURE</b>					
Special Funds	275	275	252	(23)	(8%)
Separate Accounts	(60)	(60)	(2)	58	(97%)
Interest expense	(3,714)	(3,314)	(3,203)	111	(3%)
Oncost account	(36)	(36)	178	214	(594%)
Indirect recoveries	-	-	-	-	0%
General account	51	51	7,877	7,826	15345%
Plant operating	-	-	395	395	0%
Utilities Management	-	-	37	37	0%
Community and Recreation Management	-	-	-	-	0%
Planning Manager	-	-	-	-	0%
District Management	-	-	-	-	0%
Information & Technology Services (excluding interest)	(189)	773	1,871	1,098	142%
Finance and Administrative Services	-	-	24	24	0%
Service Centres	580	580	551	(29)	(5%)
	<b>(3,093)</b>	<b>(1,731)</b>	<b>7,980</b>	<b>9,711</b>	<b>(561%)</b>
<b>Add back Internal Interest Elimination from Activities</b>	<b>3,913</b>	<b>3,476</b>	<b>3,315</b>	<b>(161)</b>	<b>(5%)</b>
<b>TOTAL OPERATING EXPENDITURE</b>	<b>820</b>	<b>1,745</b>	<b>11,295</b>	<b>9,550</b>	<b>547%</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>31,818</b>	<b>30,893</b>	<b>27,257</b>	<b>(3,636)</b>	<b>(12%)</b>

### Significant Variances - Operating

		Variance \$'000 ()=unfavourable
Revenue		
Fees and Charges	Hockey Turf Replacement fund received from North Canterbury Sport & Recreation Trust. Council recovered costs of performing broadband trench services from Enable Network. Refund of subscription to Australasian Performance Excellence programme.	33 35 12
Interest revenue	\$'000	
	<b>External interest income</b> <b>629</b>	External interest income more than budgeted due to delay of capital programme and accrued interest from LGFA borrower notes.
	Interest allocated to:	
	Water 78	
	Sewer 15	
	Drainage 75	
	Solid Waste 19	
	Library 18	
	Property 310	
	<b>516</b>	
Vested Assets	Red zone land vested to Council was budgeted at \$10.9m. Actual value vested was \$14.9m. In addition, value of land vested to Council via new development was \$3.3m. This is more than what was budgeted.	5,778
<u>Expenditure</u>		
Interest expense & interest elimination	\$'000	
	Interest expense (3,203)	
	Internal interest elimination 3,315	
	<b>Net 112</b>	Interest expense of loans in the IT area.
Oncost account	Staff leave balances have increased due to salary review/new staff/staff accumulating leave balances. In addition, employer contributions to KiwiSaver schemes were more than budgeted.	(214)
General account	Loss on revaluation of interest rate swaps was \$7.8m this year.	(7,826)
Plant operating	Recoveries from plant use were less than budgeted. Internal lease between Water Unit and Plant Operating will be reviewed.	(395)
Utilities Management	Unbudgeted costs offset with the revenue for performing broadband trench services for Enable Network.	(37)
Information & Technology Services (excluding interest)	Capital expended amount to \$1.1m this year in the IT area (i.e. Business Intelligence \$252k; Asset Management System \$379k and Business Mobility project/strategy \$237k).	(1,098)

CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000
<b>Capital Projects</b>			
<b>Oncost Account</b>			
Office furniture	37	37	76
	<b>37</b>	<b>37</b>	<b>76</b>
<b>Plant Renewal &amp; Replacement</b>			
Camera Equipment	-	-	6
Vehicles	1,156	1,156	715
	<b>1,156</b>	<b>1,156</b>	<b>721</b>
<b>Human Resources</b>			
Business Process Mapping Implementation	100	50	16
	<b>100</b>	<b>50</b>	<b>16</b>
<b>Cellphone purchases</b>			
Human Resources	-	-	1
Service Management	-	-	4
Community & Recreation Management	-	-	2
Secretarial Support	-	-	1
Computer Services	-	-	3
	<b>-</b>	<b>-</b>	<b>11</b>
<b>Computer Services</b>			
Annual Infrrst and Desktop Renewals	63	63	77
Additional PCs	21	21	26
Monitor Renewals	10	10	16
Phone System including \$124k expensed to show gross spending on the project	-	107	202
Backscanning of paper records	50	-	-
Business Intelligence	140	220	252
Facilities Bookings	-	140	142
Asset Management System	240	240	379
eServices	50	50	7
Service Request Process	40	40	-
HS System	61	61	-
Mobility	382	382	237
SysAid	5	5	-
Meeting Rooms	50	50	43
Water Unit Fibre	75	75	19
Squiz Intranet Implementation	-	-	41
GIS Projects	195	195	65
	<b>1,382</b>	<b>1,659</b>	<b>1,506</b>
<b>Total capital projects</b>	<b>2,675</b>	<b>2,902</b>	<b>2,330</b>
<b>Loan Repayments</b>	<b>215</b>	<b>215</b>	<b>301</b>
	<b>215</b>	<b>61</b>	<b>301</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>2,890</b>	<b>3,117</b>	<b>2,631</b>

## Significant Variances - Capital

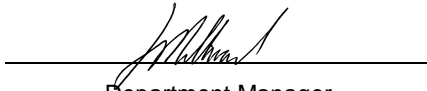

Variances against full year revised budget:

Vehicles Vehicle renewals in progress.

Variance  
\$'000

( )= unfavourable

441

**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR INFORMATION****FILE NO and TRIM NO:** GOV-01-15 / 190913128778**REPORT TO:** Audit & Risk Committee**DATE OF MEETING:** 24 September 2019**FROM:** Jeff Millward, Manager Finance and Business Support**SUBJECT:** Draft Annual Report for the Year Ended 30 June 2019**SIGNED BY:**  
(for Reports to Council,  
Committees or Boards)  
Department Manager  
Chief Executive**1. SUMMARY**

- 1.1 This report presents the Draft Annual Report for the year ended 30 June 2019.
- 1.2 The draft operating surplus for the year ended 30 June 2019 for the Council is \$29.5 million, which is \$9 million below budget and primarily due to an accounting adjustment for the loss on interest rate swaps.
- 1.3 The Audit and Risk Committee is able to ask question regarding its content and form views on any significant issues raised in its preparation. At this time, there are no significant issues to bring to the Committee's attention in respect to the Annual Report's preparation.

Attachments:

- i. Draft Annual Report (Trim 190812111951)

**2. RECOMMENDATION****THAT** the Audit & Risk Committee

- (a) **Receives** report No. 190913128778.
- (b) **Notes** that this draft Annual Report will be adopted by the Council on 8 October, and will be subject to any final changes recommended by the Auditors.

**3. BACKGROUND**

- 3.1 Section 98(3) of the Local Government Act 2002 requires that "The annual report must be completed and adopted by resolution within 4 months of the end of the financial year to which it relates."

**4. ISSUES AND OPTIONS**

- 4.1. Audit New Zealand is currently completing its audit of the Annual report. The Annual Report will be adopted by Council on 8<sup>th</sup> October.
- 4.2. The draft operating surplus for the year ended 30 June 2019 for the Council is \$29.5 million, which is \$9 million below budget and primarily due to an accounting adjustment for

the loss on interest rate swaps, although there have been a number of other actual to budget movements and these are explained in note 31 of the draft Annual Report.

- 4.3. External debt has increased to \$145 million at 30 June 2019. This is \$28 million under the budgeted external debt in the Annual Plan, and reflects delays in the delivery of the Councils capital expenditure programme.
- 4.4. The Chief Executive has reviewed this report and supports the recommendations.

## **5. COMMUNITY VIEWS**

### **5.1. Groups and Organisations**

Not applicable

### **5.2. Wider Community**

Not applicable

## **6. IMPLICATIONS AND RISKS**

### **6.1. Financial Implications**

No immediate financial implications in regards to adopting the Annual Report.

### **6.2. Community Implications**

Not applicable

### **6.3. Risk Management**

Not applicable

### **6.4. Health and Safety**

Not applicable

## **7. CONTEXT**

### **7.1. Policy**

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

### **7.2. Legislation**

This report has been prepared and provided with reference to the financial provisions relating to the Local Government Act 2002 Subpart 3 – Financial Management and Financial Reporting Standards.

Section 98(1) of the Local Government Act 2002 requires that “a local authority must prepare and adopt in respect of each financial year an annual report ....”.

Section 98(3) of the Local Government Act 2002 requires that “The annual report must be completed and adopted by resolution within 4 months of the end of the financial year to which it relates”.

### **7.3. Community Outcomes**

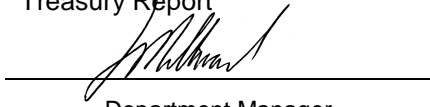
The annual report contributes to the outcome:

“There are wide ranging opportunities for people to contribute to the decision-making by public organisations that affects our District

- Public organisations make information about their plans and activities readily available.
- Public organisations make every effort to accommodate the views of people who contribute to consultations.”

#### 7.4. **Delegations**

Delegation S-DM 1022 provides that the Audit & Risk Committee has jurisdiction to “Review annual financial statements prior to the Council adoption and ensure disclosures are in accordance with statutory requirements and consistent with best practice”.

**WAIMAKARIRI DISTRICT COUNCIL****REPORT****FILE NO and TRIM NO:** FIN-01 / 190906125141**REPORT TO:** Audit & Risk Committee**DATE OF MEETING:** 24 September 2019**FROM:** Jeff Millward, Manager Finance & Business Support**SUBJECT:** Treasury Report**SIGNED BY:**  
(for Reports to Council or Committees)  
Department Manager  
Chief Executive**1. SUMMARY**

- 1.1. The purpose of this report is to present the Treasury Report and update the Council on the current funding position, current and market forecasts in relation to the treasury function.
- 1.2. The Council's financial position is very strong, relative to other organisations. Our Council's Standard & Poors AA credit rating, although on negative watch is better than all the major trading banks in New Zealand, who currently have AA- credit ratings.
- 1.3. The Council currently has \$145m in debt and a current average weighted cost of funding of 3.83%. Over the next year, relative to our capital expenditure, debt is expected to increase to \$165-\$170 million. The average cost of funding is expected to be about 3.7%. With interest rates likely to remain low for some time into the future this report recommends that the Council amends hedging policy limits in its Treasury Policy to give the Council more flexibility in the determining how much of its borrowing should be fixed rates versus floating rates.
- 1.4. Interest rates are likely to remain low for some time. Some agencies are forecasting the Reserve Bank to reduce the Official Cash Rate (OCR) three further times, of 25 basis-points, before June 2020. If this is correct, it means the OCR will move from 1.0% at present to 0.25% by June 2020.
- 1.5. All of the Council debt is expected to be secured through the Local Government Funding Agency. All external mandatory reporting requirements and internal policies will be easily achieved and met. The long term forecasts are also improving.
- 1.6. Standard and Poors will undertake the annual review in March/April 2020. Although our financial medium to longer term forecasts would be within the parameters of a AA rated entity, Standard & Poors may continue to identify the short term debt significant enough to either hold the Council on negative watch or downgrade the Council. A downgrading would mean a credit rating of AA-.

**Attachments:**

- i. Financial Benchmarks
- ii. Bancorp Treasury Report (Trim 190910126877)

## 2. **RECOMMENDATION**

**THAT** the Audit and Risk Committee:

- (a) **Receives** report No. 190906125141.
- (b) **Notes** the deterioration of the global and local markets and further cuts signalled in interest rates;
- (c) **Notes** the Council's treasury position with external borrowing currently at \$145 million, with it forecast to increase to \$200 million in the next two to three years;
- (d) **Notes** the Council holds a Standard and Poors AA credit rating (with a negative outlook), and that should a down-grade in rating occur to AA- it would have the effect of increasing Council's cost of funds by 0.05% on any new loans raised; and
- (e) **Recommends** to the Council that it amends its Treasury Policy, effective from 1 November 2019 with the following change to Hedging limits:

Section in Policy	To provide flexibility in the Council's hedging arrangements interest rates should be fixed as follows:	
	Current Hedging Limits	Proposed Hedging Limits
3.51	<ul style="list-style-type: none"> <li>Minimum 50% to a Maximum 100% for years 0 – up to 3 years</li> <li>Minimum 30% to a Maximum 80% for years 3 – up to 6 years</li> <li>Minimum 0% to a Maximum 50% for years 6 – up to 10 years.</li> </ul>	<ul style="list-style-type: none"> <li>Minimum 40% to a Maximum 100% for years 0 – up to 2 years</li> <li>Minimum 25% to a Maximum 80% for years 2 – up to 4 years</li> <li>Minimum 0% to a Maximum 60% for years 4 – up to 10 years.</li> </ul>

## 3. **BACKGROUND**

- 3.1. The Treasury Policy was first adopted in August 1999 and is reviewed every three years in conjunction with the Long Term Plan. Under the reporting structure of the policy the Treasury management Committee, consisting of the Chief Executive, Manager Finance & Business Support, Finance Manager and an Independent Treasury Advisor reports to the Audit & Risk Committee of any strategies outside the parameters outlined in the Treasury Policy. Miles Connor of BANCORP Treasury Services Limited is the Council's independent Treasury Advisor.
- 3.2. The New Zealand Local Government Funding Agency (LGFA) is a Council-Controlled Organisation (CCO) operating under the Local Government Act 2002. LGFA specialises in financing the New Zealand local government sector, the primary purpose being to provide more efficient funding costs and diversified funding sources for New Zealand local authorities. LGFA was established December 2011, by the Local Government Borrowing Act 2011, to raise debt on behalf of local authorities on terms that are more favourable to them than if they raised the debt directly.
- 3.3. Prior to the establishment of the LGFA, our Council raised debt using rates as a security through Banks and other financial intuitions. The LGFA currently has a AA+ S&P credit

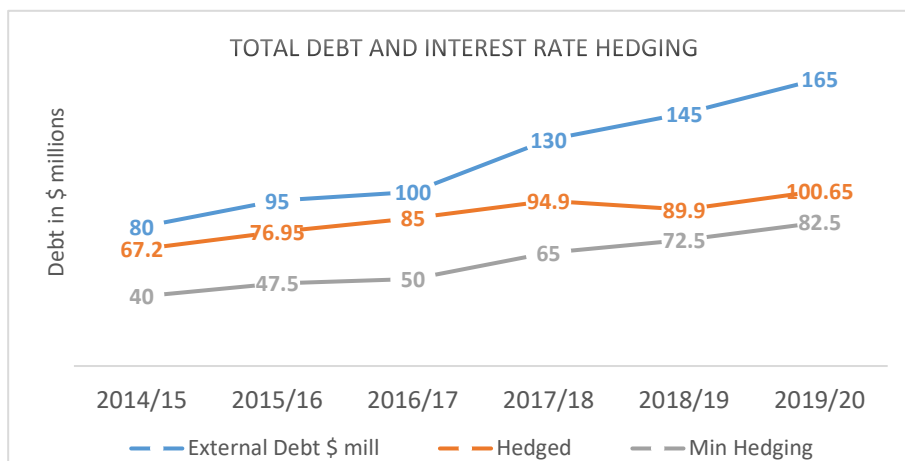
rating, two ratings better than New Zealand Banks that are AA-, meaning they are able to raise debt at consistently lower rates than banks.

- 3.4. The most recent S&P credit rating in April 2018 resulted in the Council maintaining a AA credit rating, but continued with the negative watch that was issued in April 2017. If the Council was to be downgraded to AA-, it would mean that the Council would pay 5 basis-points more for new debt raised. This would be offset by previous debt and the prevailing rates that have decreased significantly over the last two years. Although the Council is facing a potential downgrading, the cost of funding debt is much less than signalled within annual plans, due to interest rates dropping.

#### 4. **ISSUES AND OPTIONS**

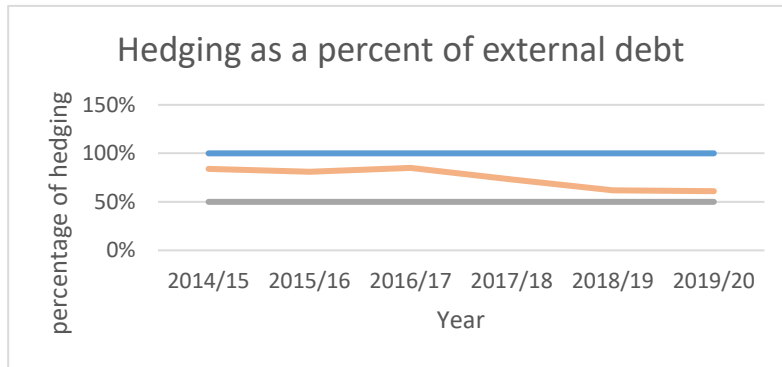
- 4.1. Based on the Council's capital works programme forecasted external debt is expected to increase and peak to \$200m the next 2-3 years. Current external debt is \$145million and at the end of the 2019-20 financial year is forecast to be about \$165-\$170 million, based on the completion of the current capital works programme for the year.
- 4.2. The cost of funding debt as at June 2019 is 3.83% and currently trending down in the short to medium term. The combination of decreasing interest rates and interest rates hedging previously "locked in" under the requirement of our Treasury Policy means that interest rates will be forecast lower in future annual plans than forecast in the current Long Term Plan.
- 4.3. Figure 1 show the movement in interest rates and the amount of interest rate hedging that the council holds against risk rate risk exposure. This shows the Council holding interest rate hedging at lower levels to take advantage of the lower floating rates that are available.

Figure 1 Total debt to interest rate hedging



- 4.4. Figure 2 shows the council is maintaining hedging within the range expected under the Treasury Policy. It can be seen that since 2016/17, the percentage of hedging is being held closer to the minimum allowed under the policy, to take advantage of the lower floating rates.

Figure 2 Percentage of external debt with interest rate hedging

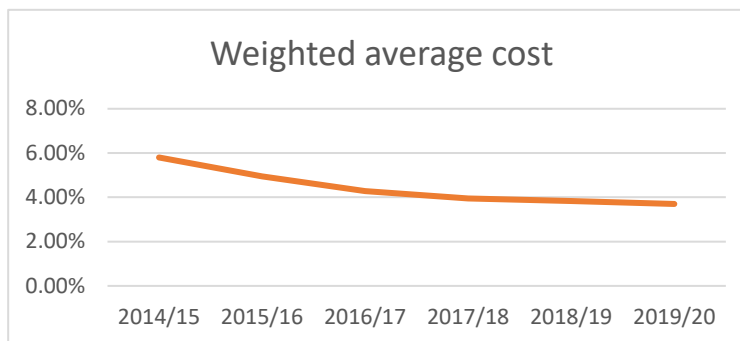


- 4.5. Total debt tends to be the greater issue to contend with in terms of a potential S&P down grading. Given all the other factors considered within a credit rating determination, the Total Debt to Adjusted Total Revenue Income ratio is the single most prominent measure that places pressure on the Council's AA credit rating. In March/April 2020 when S&P review our credit rating, we will once again impress upon them the prudent expenditure policies employed during a time when our region experienced a rare adverse natural event, the building back better and resilience programme that places our region in a better place for future events, and our internal financial policies that takes a prudent forward thinking position and by incorporating into our financial management limits the headroom and ability to borrow for future events. Our Council has also developed a depreciation funding model that provides the future funding and allows the ability to replace its infrastructure.

#### Council's Cost of Funds

- 4.6. Figure 3 shows the CoF trend over the last five years. The two primary factors in achieving a lower weighted average cost is the lower interest rates available and utilising a greater proportion of debt on floating rates.

Figure 3 Average weighted cost of funds



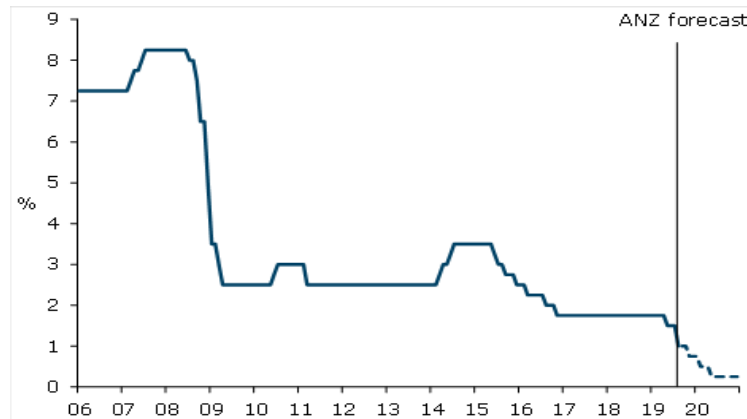
#### The effect of overseas market forces on interest rates

- 4.7. Generally New Zealand has little impact on overseas interest rates and reacts to what is occurring in the larger countries, such as the USA and China. In recent years interest rates have tumbled to unexpected levels. In some economies negatives interest rates are common and it is possible that it could occur in New Zealand and an OCR of zero is possible.
- 4.8. Banks and Economists are now forecasting at least three reductions in the OCR i.e. 25 points in each of Nov 2019, Feb 2020 and May 2020. Even as recently as one year ago it

was inconceivable that an OCR would be less than 1.0%. In May 2020 it is now likely to have an OCR of 0.25%. This would place a 90 day bill rate that floating rate loans are generally set on at about 0.5%, plus a margin of 80 points, which would mean the Council's Cost of Funds (CoFs) on new debt would be less than 1.50%.

- 4.9. Figure 4 shows the movement in the OCR which is set by the Reserve Bank of New Zealand. Based on global and domestic economic deteriorating further the ANZ is signalling the OCR to be 0.25% in May 2020

Figure 4



- 4.10. Table 1 indicates the effect of raising say a 5 year loan and the margins that would be applied through the LGFA.

Table 1 Interest rates for each credit rating are as follows:

Council rating	AA	AA-	A+
Base Rate based on a 90 day bill rate as at 12/9/2019	1.14%	1.14%	1.14%
Rating margin LGFA differential	0.00%	0.05%	0.10%
Lenders margin based on LGFA	0.80%	0.80%	0.80%
Total CoFs	1.94%	1.19%	2.04%

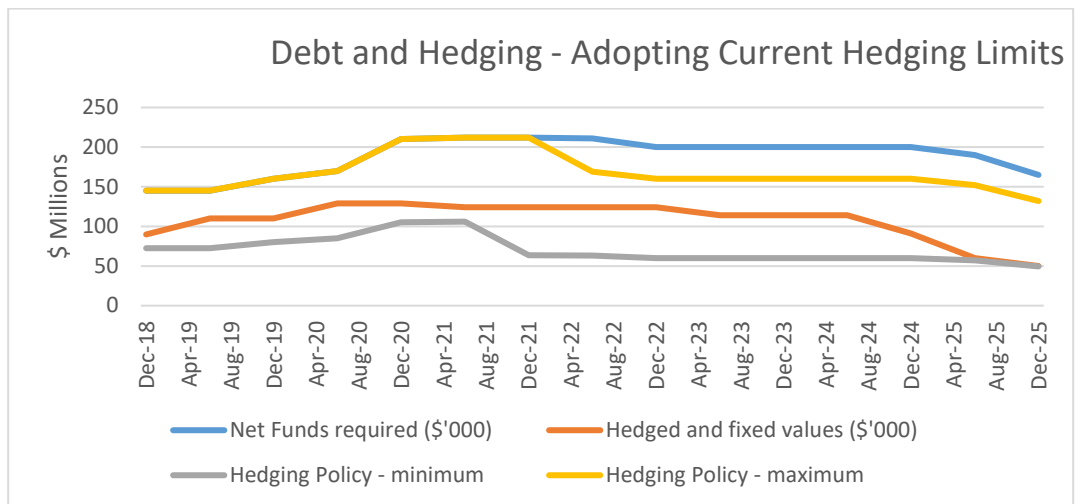
#### Refinement to the Treasury Policy - Interest Rate Hedging Limits

- 4.11. Section 3.5 of the policy refers to interest rate risk management and requirement to hold certain amounts of interest rate hedging to reduce the exposure to interest rate changes. Bancorp Treasury are recommending a minor change to the percentage interest rate hedging to be held to allow for more flexibility over the short term. A summary of the change is provided in the table below:

Section in Policy	To provide flexibility in the Council's hedging arrangements interest rates should be fixed as follows:	
	Current Hedging Limits	Proposed Hedging Limits
3.51	<ul style="list-style-type: none"> <li>Minimum 50% to a Maximum 100% for years 0 – up to 3 years</li> <li>Minimum 30% to a Maximum 80% for years 3 – up to 6 years</li> <li>Minimum 0% to a Maximum 50% for years 6 – up to 10 years.</li> </ul>	<ul style="list-style-type: none"> <li>Minimum 40% to a Maximum 100% for years 0 – up to 2 years</li> <li>Minimum 25% to a Maximum 80% for years 2 – up to 4 years</li> <li>Minimum 0% to a Maximum 60% for years 4 – up to 10 years.</li> </ul>

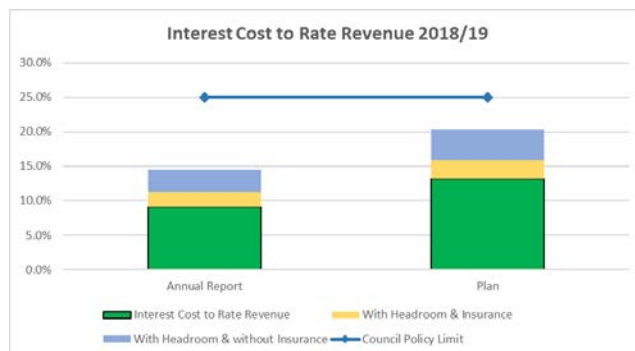
Figure 5 below shows the longer term interest rate hedging held within Treasury Policy limits.

Figure 5

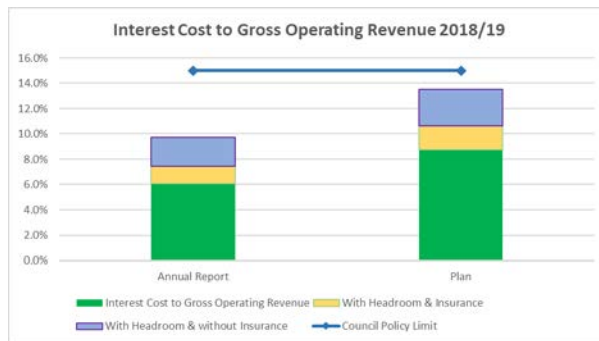


4.12. The following three tables provide the budget and actual position for the year ended 30 June 2019 in comparison to the Council's policy limits. The tables show that all of the measures are well within the policy limits set and budgeted.

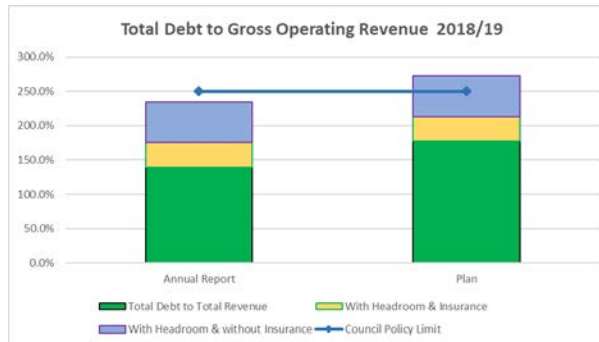
4.13. Table 2 Interest Cost to Rates Revenue



#### 4.14. Table 3 Interest cost to Gross Operating Revenue



#### 4.15. Table 4 Total Debt to Gross Operating Revenue



#### 4.16. Options

- 4.16.1. The Council could receive the report and the recommended changes to the Treasury Policy; or
- 4.16.2. Decide to reject the changes and request staff to investigate further additions or deletions to the Policy.

4.17. The Management Team has reviewed this report and supports the recommendations.

## 5. **COMMUNITY VIEWS**

### 5.1. Groups and Organisations

BACORP Treasury Service Limited provide the Council with independent advice on Treasury Operations. The ANZ bank is the transactional banker with a treasury function that also provide treasury advice in conjunction with Bancorp Treasury review.

### 5.2. Wider Community

The Council reports through the Annual Report its Financial Statements and notes that are reviewed by the stakeholders, ratepayers, investors and community at large.

## 6. **IMPLICATIONS AND RISKS**

### 6.1. Financial Implications

The financial implications of key risk crystallising can be significant for the Council. The risks with the greatest financial exposure relate to a major earthquake and changes in economic conditions, particularly through the ability to raise finance and the amount paid on loans. The Council's Risk Assessment and Financing Strategy has signalled the need for headroom of \$84 million in the Council's borrowing policy limits. The Council resolved

to maintain that level of headroom. The Council signals within its annual plan the CoFs used, with margins that allows for some change within the market.

## **6.2. Community Implications**

Our intent is to ensure events or issues are managed so that should the risks crystallising the impact on the community and Council's operation are minimised.

## **6.3. Risk Management**

The Council's Treasury Policy provides the framework and identifies the constraints and appetite for risk. Council's policy states it is adverse in taking risk.

Forecasts contained within the Annual Plan incorporates inflationary factors from BERL and these are relied upon for funding. The Council also conducts a sensitivity analysis for movements in rates and provides an allowance for movements within the forecast.

New Zealand economy is small in comparison a number of other countries and generally reacts to the events overseas. The effect on New Zealand interest rates are directly related to a number of events occurring overseas currently.

## **6.4. Health and Safety**

Health & Safety risk is indirectly related to this topic.

# **7. CONTEXT**

## **7.1. Policy**

The Treasury Policy contains the controls and management framework for managing liabilities, debt and investment. The framework and policy is not a matter of significance in terms of the Council's Significance and Engagement Policy.

## **7.2. Community Outcomes**

Directly or indirectly the Council management of its risk affects the Council's ability to deliver against all its community outcomes.

## **7.3. Legislation**

Under section 14 of the Local Government Act 2002, local authorities are required to act in accordance with a number of principles, including:

- (f) A local authority should undertake any commercial transactions in accordance with sound business practices; and
- (g) A local authority should ensure prudent stewardship and the efficient and effective use of its resources in the interests of its region".

## **7.4. Delegations**

Under delegation S-DM 1022, the Audit & Risk Committee is responsible for "monitoring corporate risk assessment and the internal risk measures that have been instituted".

7.5. There are no significant costs associated with approving the recommendations included in this report.

7.6. The Treasury Policy provides the framework, procedures, controls that mitigate the risks associated with Treasury management.

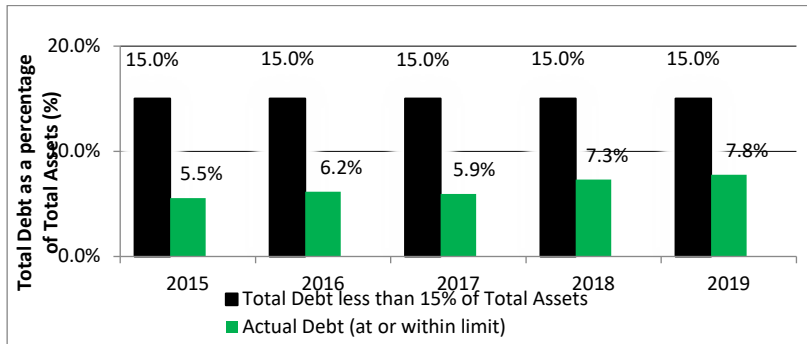
## FINANACIAL BENCHMARKS

## Attachment 1

The Council is required to include information into the annual report in accordance with the Local Government (Financial Reporting Prudence) Regulation 2014.

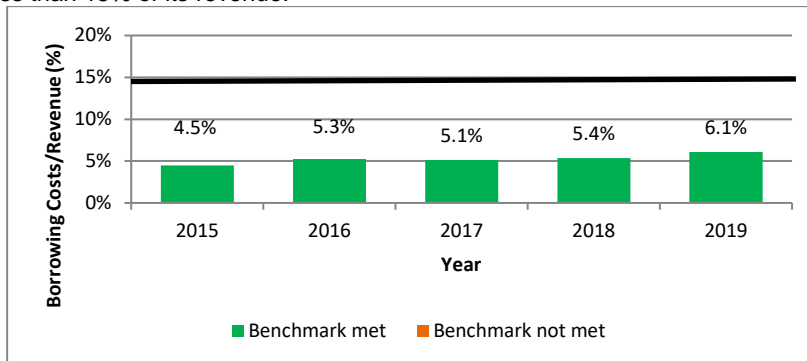
### Debt affordability benchmark

The Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing. The following graph compares the Council's actual borrowing with a quantified limit on borrowing stated in the financial strategy included in the Council's long-term plan. The quantified limit for the following graph is total debt as a percentage of total assets will not exceed 15%. The limit shown was sourced from the 2012-2022, 2015-2025 and 2018-28 Ten Year Plans.



### Debt servicing benchmark A

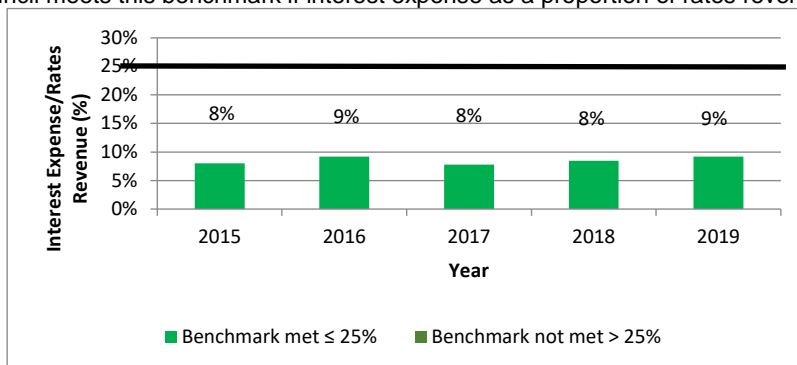
The following graph displays the Council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment). Because Statistics New Zealand projects the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

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



**CONFIDENTIAL**

# **TREASURY REPORT**

**FOR**



**AS AT 30 JUNE 2019**



**BANCORP**

**BANCORP TREASURY SERVICES LIMITED**

AUCKLAND • WELLINGTON • CHRISTCHURCH

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# 1. MARKET ENVIRONMENT

## 1.1 GLOBAL OVERVIEW (AS AT 30 JUNE 2019)

An escalation in trade tensions between the US and China during the June quarter led to increasing rhetoric from central banks about global downside risks, worries about lack of wage and price inflation and strong signals of further interest rate cuts, augmented by suggestions of a possible return to using other monetary easing tools. Increased tensions in the Middle East and data showing further weakness in manufacturing activity in the main industrialised economies reinforced these central bank fears.

At the G20 summit at the end of June, US President, Donald Trump, and Chinese President, Xi Jinping, agreed to a truce on their trade dispute and to resume talks. As a sign of good will, the US promised to indefinitely defer more tariffs on Chinese imports and to allow US firms to sell high tech equipment to Huawei (but not goods related to national security), while China promised to buy large amounts of US agricultural products and, the next day, announced a relaxing of some restrictions on foreign investment.

The Federal Reserve's ("Fed") Open Market Committee ("FOMC") left the Fed Funds target range rate at 2.25% to 2.50% at its June meeting, as expected. However, the tone of the post-meeting statement was less dovish than expected. FOMC members' interest rate consensus (the dot plot) shows the Fed Funds rate to be 0.50% lower at the end of 2020 and 0.20% lower at the end of 2021 than projected in March. Also, consensus for the long run (neutral) Fed Funds rate fell from 2.80% in March to 2.50%.

European Central Bank ("ECB") President, Mario Draghi, signalled that the ECB is close to another round of policy easing through cutting interest rates or expanding its bond buying programme, or a combination of both. Draghi is worried about *"lingering softness"* in forward looking Eurozone data and warned that *"in the absence of improvement ... additional stimulus will be required."*

Bond yields fell dramatically over the June quarter. The benchmark US 10 year Treasury bond yield ended the March quarter at 2.41%. It flirted with the psychologically important 2.00% level in the June quarter, falling to a low of 1.97%, its lowest since November 2016, and ended the June quarter at 2.01%. German and French 10 year government bond yields hit record lows in June but recorded lesser falls than US Treasuries.

The Reserve Bank of Australia (“RBA”) cut its cash rate by 25 basis points to 1.25% in June. Subsequent speeches by RBA Governor, Philip Lowe, and the minutes of the RBA’s June meeting sent a very clear signal, viz. that *“it was more likely than not that a further easing in monetary policy would be appropriate in the period ahead.”*

## 1.2 NEW ZEALAND OVERVIEW (AS AT 30 JUNE 2019)

	OCR	90 day	2 year swap	3 year swap	5 year swap	7 year swap	10 year swap
31-Mar-19	1.75%	1.85%	1.63%	1.64%	1.77%	1.93%	2.16%
30-Jun-19	1.50%	1.64%	1.35%	1.36%	1.44%	1.58%	1.79%
Change	-0.25%	-0.21%	-0.28%	-0.28%	-0.33%	-0.35%	-0.37%

The New Zealand CPI rose 0.1% over the March quarter, the same as in December and below consensus and RBNZ expectations. Annual CPI fell from 1.9% in December to 1.5% in March. Lower petrol prices over the March quarter swamped the annual rise in the tobacco tax and higher food prices. The Reserve Bank of New Zealand’s (“RBNZ”) underlying measures also reported lower inflation. The Factor Model rose 1.7% over the March year, from 1.9% over the December year, and the Sectoral Factor Model rose 1.7% over the March year, the same as December, both well below its 2.0% target.

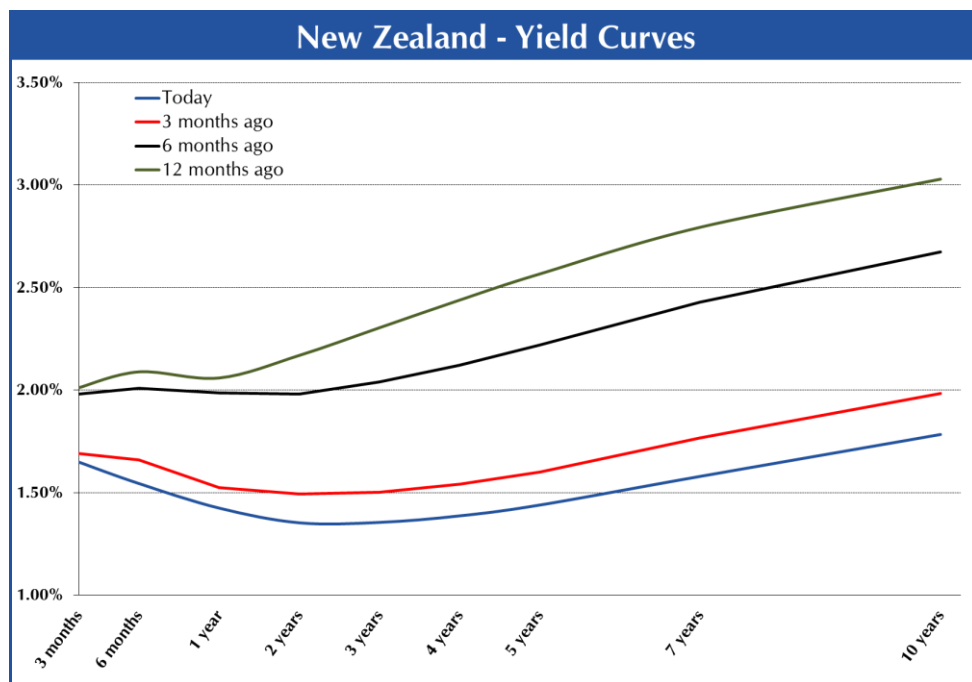
The New Zealand unemployment rate fell from 4.3% in the December quarter to 4.2% in the March quarter, outperforming market expectations but the rest of the labour market data disappointed. Over the quarter, the participation rate, i.e. the number of people employed, fell as did the number of jobs filled.

New Zealand’s GDP rose 0.6% in the March quarter, matching the previous quarter, and was up 2.5% from the March 2018 quarter. The result beat expectations and was impressive given the slowdown of the global economy, the underperformance of the primary sector (due to dry conditions) and the services sector (which accounts for two thirds of the New Zealand economy) posting its weakest result since 2012. However, growth is expected to slow over the June quarter, particularly as the escalation in the US-China trade dispute only happened after the March quarter end.

The RBNZ’s newly formed Monetary Policy Committee (“MPC”) cut the Official Cash Rate (“OCR”) from 1.75% to 1.50% in May in response to weaker than expected inflation, employment and wages data. The MPC’s final decision came down to *“holding the OCR and committing to a downward bias, versus cutting the OCR now.”* The MPC unanimously decided on a pre-emptive OCR cut.

The MPC held the OCR at 1.50% at its meeting in late June and declared that “*more support from monetary policy was likely to be necessary*” and that it is keenly watching “*the employment and inflation outlook*” in deciding when to next cut the OCR. Just so there was no ambiguity about the MPC’s statement, it repeated that “*a lower OCR may be needed over time.*” Market pricing implies two more (0.25%) OCR cuts within the next year. The MPC and markets will be closely analysing CPI and labour market data due for release in July ahead of the next MPC meeting and *Monetary Policy Statement* on 7 August.

Pushed down by increased market expectation for more OCR cuts (and interest rate cuts by other developed central banks) and falling global bond yields, New Zealand swap rates consistently fell to fresh record lows over the June quarter, extending their fall over the past year as shown in the following graph.

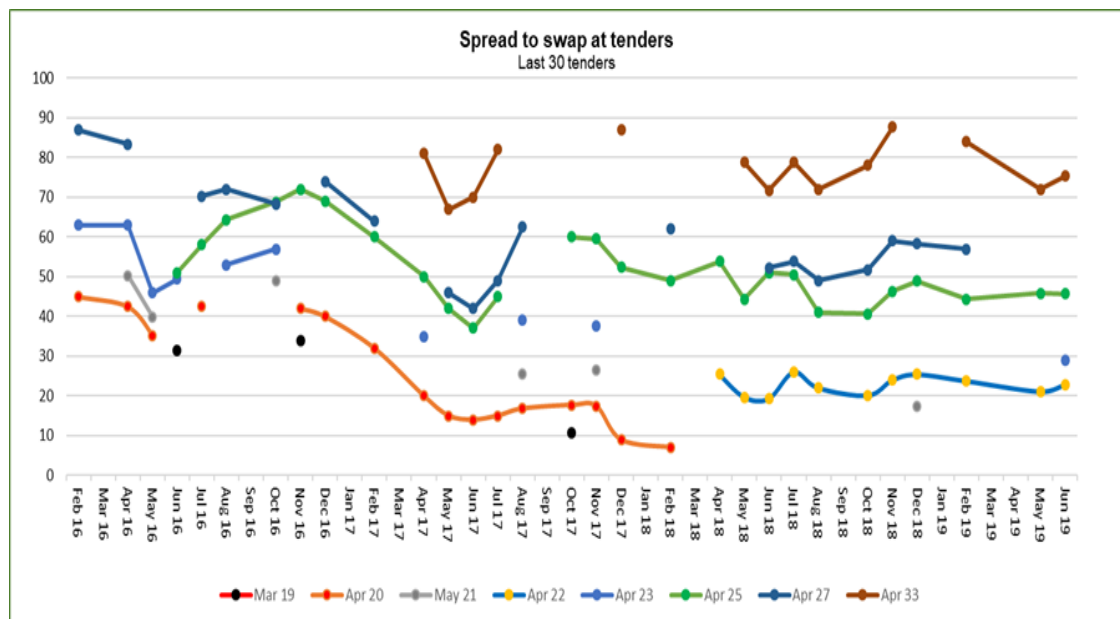


### 1.3 LOCAL AUTHORITY FUNDING

Listed in the table on the following page are the credit spreads and applicable interest rates for Floating Rate Notes (“FRN”) and Fixed Rate Bonds (“FRB”) at which Waimakariri District Council (“WCC”) could source debt from the Local Government Funding Agency (“LGFA”).

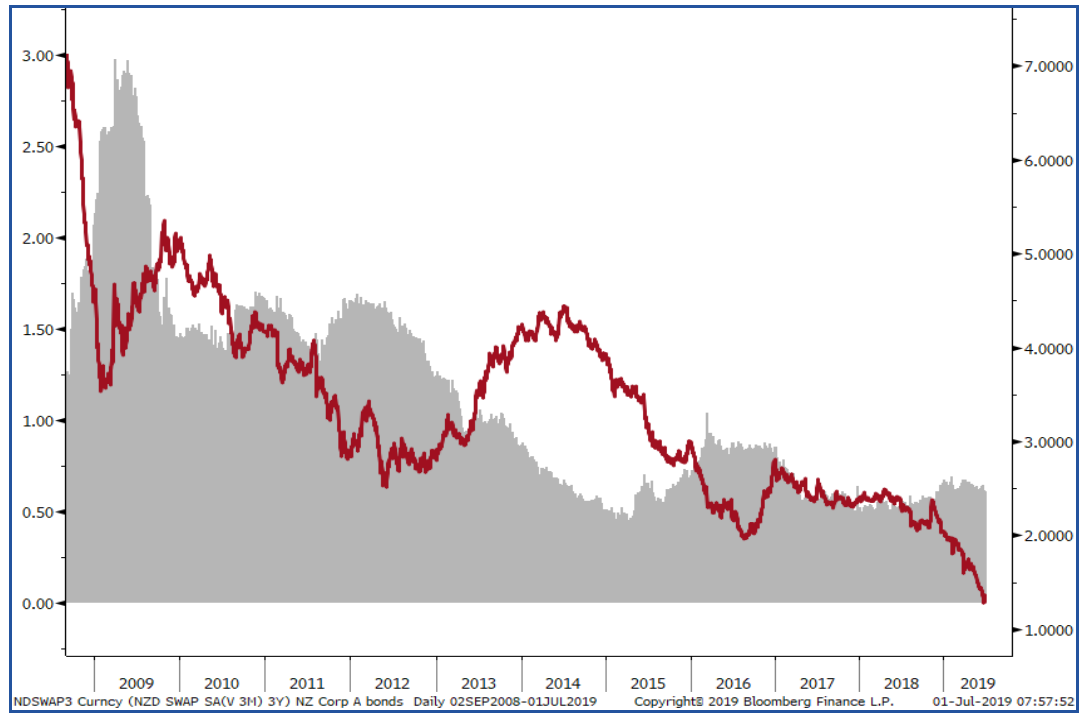
Maturity	Credit Spread	FRN Rate	FRB Yield
April 2020	0.23%	1.83%	1.67%
May 2021	0.28%	1.88%	1.59%
April 2022	0.35%	1.95%	1.65%
April 2023	0.47%	2.07%	1.75%
April 2024	0.52%	2.12%	1.86%
April 2025	0.27%	2.17%	2.00%
April 2027	0.70%	2.40%	2.21%
April 2033	0.87%	2.47%	2.78%

The graph below shows the margins over swap at which the various LGFA maturities have been issued at dating back to February 2016.



#### 1.4 CREDIT SPREADS

The chart on the following page shows the credit spreads for the S&P/NZX Corporate 'A' Grade Bond index (the grey shaded area) and the three year swap rate (red line) since 2008. At the end of the June 2019 quarter, the average credit spread of the index was 61 basis points, compared to 65 basis points at the end of March 2019 quarter.

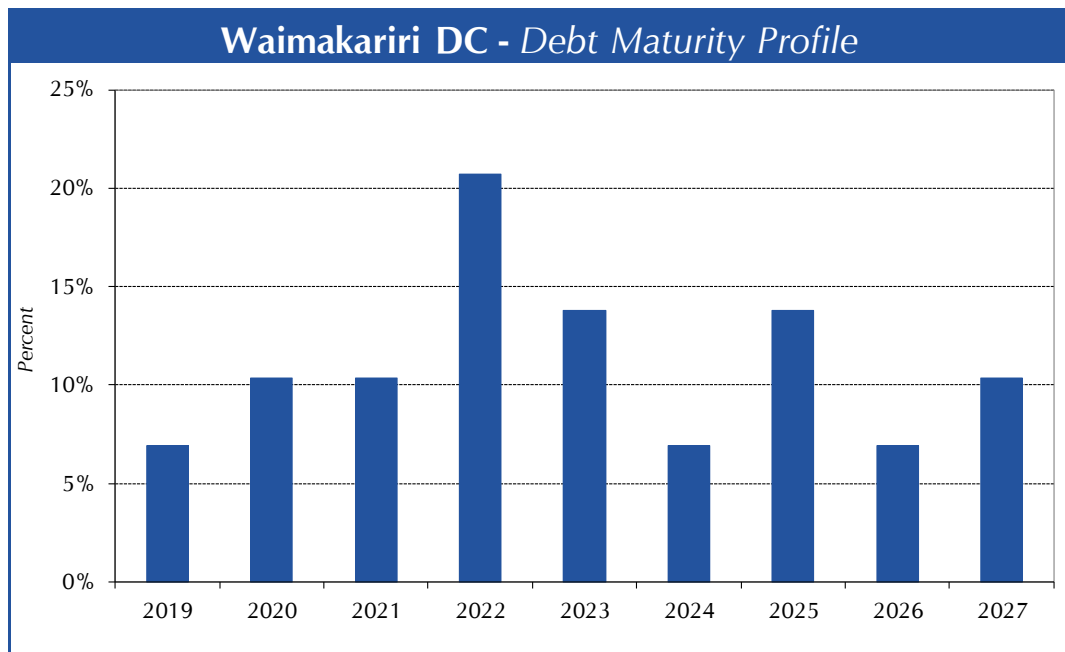


## 2. FUNDING

As at 30 June 2019, WDC had \$145.0 million of core debt, all of which is sourced from the LGFA using Commercial Paper ("CP"), FRNs, and FRBs. Details of these are as follows:

Waimakariri DC Debt Maturities		
Notional (\$m)	Maturity	Margin (basis points)
10.0 CP	10 Dec 2019	11
5.0 FRN	15 Apr 2020	49
10.0 FRN	15 Apr 2020	27
5.0 FRN	15 May 2021	80
5.0 FRN	15 May 2021	66
5.0 FRB	15 May 2021	74
10.0 FRN	14 Apr 2022	38
10.0 FRN	14 Apr 2022	53.25
10.0 FRN	15 Aug 2022	50
5.0 FRN	15 Apr 2023	81
5.0 FRN	15 Apr 2023	82.25
10.0 FRB	15 Apr 2023	82
10.0 FRN	15 Aug 2024	60.25
10.0 FRN	10 Apr 2025	52.25
10.0 FRB	15 Aug 2025	32
10.0 FRN	15 May 2026	56.25
5.0 FRN	15 Apr 2027	65.75
10.0 FRN	15 Apr 2027	45.25

WDC's debt maturity profile incorporating the CP, FRBs, and FRNs is depicted in the graph on the following page and indicates a spread of maturities between 2019 and 2027. The funding guideline in Section 1.3 of the Liability Management Policy ("LMP") states *"Where practicable no more than 33% or \$10 million, (whichever is the highest) of total borrowing, is subject to refinancing in any financial year."* As at 30 June 2019, WDC's funding maturity profile complies with this guideline.



As at 30 June 2019, WDC's weighted average cost of funds was as supplied by WDC was 3.83%. This cost of funds is lower than many of WDC's peers in the local government sector, highlighting the benefits of WDC's funding and interest rate risk management activities carried out over the past few years.

### 3. DEBT AND HEDGING PROFILE

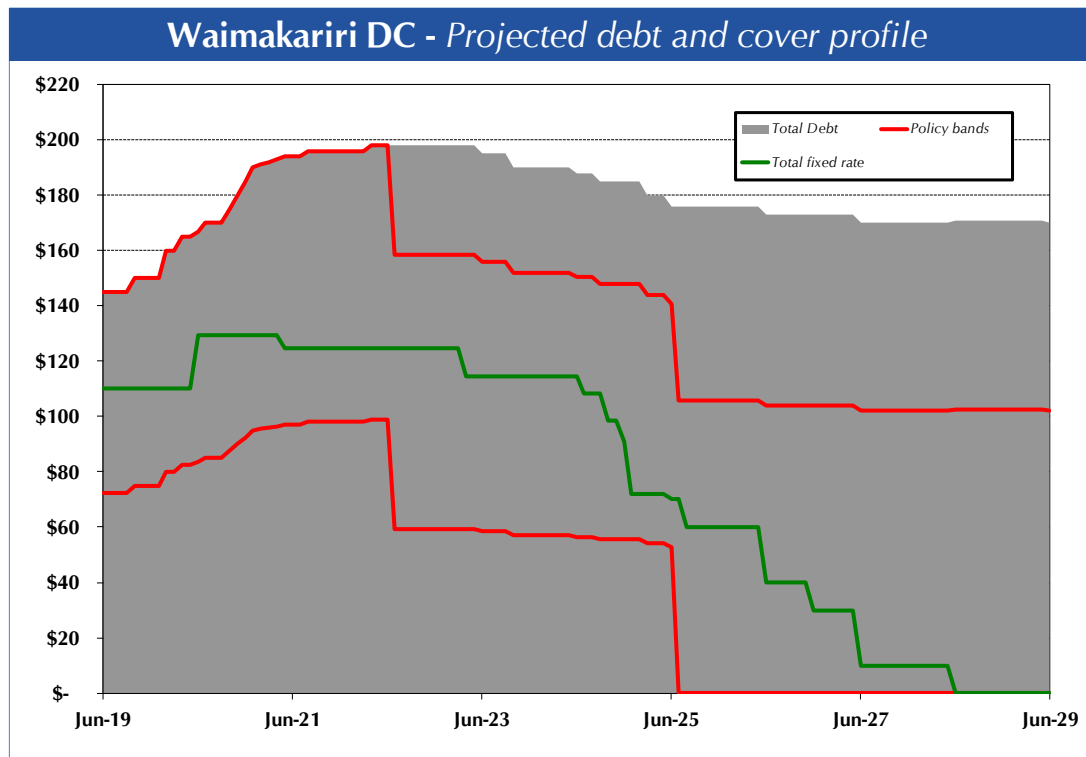
As at 30 June 2019, WDC had \$145.0 million of core debt and fifteen interest rate swaps (“swaps”), ten of which were current and five forward starting, as detailed below:

Swaps			
Start Date	Maturity Date	Rate	Amount
18-May-15	18-Jun-20	3.970%	7,500,000
15-Jun-15	15-Jun-20	4.940%	5,000,000
9-Dec-14	9-Dec-21	4.190%	7,500,000
15-Jul-15	15-Jul-24	4.610%	6,000,000
15-Jul-16	15-Oct-24	3.825%	10,000,000
15-Apr-16	15-Jan-25	3.990%	10,000,000
15-Apr-19	15-Jan-25	3.990%	9,000,000
15-Jun-18	15-Jun-26	3.595%	10,000,000
15-Jun-19	15-Jun-26	3.500%	10,000,000
15-Jun-19	15-Jun-27	3.435%	10,000,000
<b>Total current swaps</b>			<b>85,000,000</b>
<b>Forward starting swaps</b>			
9-Dec-21	9-Dec-24	4.120%	7,500,000
18-Jun-20	18-Jun-25	3.325%	12,000,000
15-Jun-20	15-Dec-26	3.060%	10,000,000
15-Jun-20	15-Jun-27	3.100%	10,000,000
15-Jun-25	15-Jun-28	3.200%	10,000,000

Section 1.5 of the LMP details the Fixed Rate Hedging Percentages to which WDC shall adhere and are reproduced in the table below:

Fixed Rate Hedging Percentages		
	Minimum Fixed Rate	Maximum Fixed Rate
0 – 3 years	50%	100%
3 – 6 years	30%	80%
6 – 10 years	0%	50%

WDC’s debt and hedging profiles incorporating these parameters are shown in the graph on the following page. The revised projected debt figure has debt peaking at \$198.0 million in April 2022. The graph shows that, as at 30 June 2019, WDC was policy compliant.



#### 4. POLICY COMPLIANCE (AS AT 30 JUNE 2019)

	Yes/No
<i>Have all transactions been entered into compliance with policy?</i>	√
<i>Are the fixed rate hedging percentages within policy control limits?</i>	√
<i>Is WDC maintaining liquidity within policy control limits?</i>	√
<i>Are all counterparty exposures within policy control limits?</i>	√

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**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR DECISION**

**FILE NO and TRIM NO:** RAT-08/190905124296

**REPORT TO:** Audit & Risk Committee

**DATE OF MEETING:** 24 September 2019

**FROM:** Maree Harris, Customer Services Manager

**SUBJECT:** Kaiapoi Storage Ltd – Complaint about rates

**SIGNED BY:**  
(for Reports to Council,  
Committees or Boards)

  
\_\_\_\_\_  
Department Manager

 pp  
\_\_\_\_\_  
Chief Executive

**1. SUMMARY**

- 1.1 This report informs the Committee of a complaint received from Paul Delis from Kaiapoi Storage Ltd regarding the water rates and kerbside rubbish and recycling collection rates that are set on his commercial property at 126 Courtenay Drive.
- 1.2 The rates are set in accordance with the Council's Revenue & Financing policy. The property has two businesses operating and therefore the rates are charged on the basis of separately used or inhabited parts of the property. This means that there are two water rates and two kerbside rubbish and recycling collection rates assessed on this property.
- 1.3 Mr Delis believes there should be only one of each rate assessed on the land and he will be attending the 24 September meeting to present his case.

Attachments:

- i. Plan showing an aerial view of the land.

**2. RECOMMENDATION**

**THAT** the Audit & Risk Committee:

- (a) **Receives** report No. TRIM 190905124296.
- (b) **Recommends** to Council that a review of the method of rating for the Kerbside Rubbish and Recycling Collection Rate be carried out prior to the preparation of the 2021/31 Long Term Plan.
- (c) **Recommends** to Council that the use of Separately Used or Inhabited Parts of a rating unit (SUIPs) for rating be considered at the next review of the Revenue and Financing Policy, prior to the preparation of the 2021/31 Long Term Plan.
- (d) **Notes** that the rates have been applied to the property in accordance with Council's policy.

**3. BACKGROUND**

- 3.1 Mr Delis owns a commercial property at 126 Courtenay Drive, Kaiapoi. There are two businesses operated from the property, a storage units complex and a stone mason

business. Both premises have been in existence for a number of years, building consents indicate the early 2000's.

- 3.2 Following an audit of business properties in March 2018, it was found that there were two separate businesses operating from this site. This required an adjustment to the rates as additional rates would be payable due to the multiple units of use.
- 3.3 The property owner was advised of the change in rates and asked to confirm that there were two businesses operating from the site. Mr Delis did confirm the multiple uses, but was not happy about the additional rates incurred.

Mr Delis withheld the payment of the second water and kerbside rates in 2018/2019, leaving an unpaid balance of \$299.08. This has since increased to \$377.15.

#### Separately Used and Inhabited Parts

- 3.4 The Local Government (Rating) Act 2002 outlines the matters that may be used to define categories of rateable land in Schedule 2. Schedule 3 lists the factors that may be used in calculating liability for targeted rates. One of the options in Schedule 3 is "the number of separately used or inhabited parts of the rating unit" (SUIP).
- 3.5 The benefit of using a SUIP is that multiple rates can be set on a single rating unit (property). For example if there are five flats on one property, using SUIPs will allow the Council to charge five water rates. If the factor of liability was a rating unit, only one rate would apply.

There are 169 business properties paying the kerbside rubbish collection and recycling rate of \$103. Between them there are 633 rates assessed. The rates collected from the 633 SUIPs are \$65,199. To collect this amount of revenue from 169 businesses would require a rate of \$385.79.

SUIPs are used to collect a number of rates including some water rates, the parks, pools, library and museum rates and the kerbside rubbish/recycling rates. In some cases rates are collected by SUIP for residential properties and by rating unit on business/commercial properties.

- 3.6 If a Council uses SUIPs as a method of rating, it must include a definition of a SUIP in its Funding Impact Statement. A Council may have a different SUIP definition for different rate types. The following extract from the 2019/20 Annual Plan is this Council's definition.

#### **5. Separately Used or Inhabited Parts of a Rating Unit (SUIP)**

Includes any portion inhabited or used by [the owner/a person other than the owner], and who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence, or other agreement.

This definition includes separately used parts, whether or not actually occupied at any particular time, which are used by the owner for rental (or other form of occupation) on an occasional or long term basis by someone other than the owner.

For the purpose of this definition, vacant land and vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as "used".

For the avoidance of doubt, a rating unit that has a single use or occupation is treated as having one separately used or inhabited part.

Examples of separately used or inhabited parts include: Each flat within a block of flats, or each shop within a block of shops. The same applies to a rating unit with more than one dwelling, unless the second dwelling is a granny flat occupied by a member of the ratepayers household or the second dwelling is not let or available to be let.

For the purposes of the Kerbside Refuse and Recycling Collection Rates, the definition of a SUIP does not include individual units in a motel complex. Multiple motel units comprise one SUIP. Any areas for managers accommodation, office or restaurant facilities are separate SUIPs.

### Rates as a Tax

- 3.7 There is case law determining that rates are a tax rather than a charge for services received. Most often quoted is Woolworths v Wellington City Council – "...it is implicit in the scheme of the legislation that a rating system in its diversity remains primarily a taxation system and not a system inherently based on a principle of user-pays."
- 3.8 While rates are essentially a tax on property, it is natural that ratepayers will try to reconcile the level of rates that they pay with what they see as the benefits received. Other than rating for water by meter, there are no options in rating legislation that closely match rates with consumption.
- 3.9 This doesn't mean that the Council should not take into account the beneficiaries of services when it is making its rating decisions. There is not going to be a perfect match, and anomalies will occur. The guiding principles in the Revenue & Financing Policy does aim to achieve this to a degree. *"Services relating to a property, such as sewer and water, are set and assessed per rating unit, separately used or inhabited part (SUIP) of a rating unit, per unit of water supplied or as a fixed charge per water closet or urinal."*

## **4. ISSUES AND OPTIONS**

- 4.1. The rates have been set in accordance with the legislation, Council policies and the Funding Impact Statement. There is no opportunity to waive payment of the arrears or current rates. The only circumstance where rates can be amended during a rating year is when an error has been made in the assessment.
- 4.2. The Council could review its method of charging for future years as part of the Annual Plan process next year, or Long Term Plan the following year. A separate review of the Kerbside Rubbish and Recycling Collection rate with regard to multi-unit housing complexes is proposed for the 2021/22 Long Term Plan.
- 4.3. Both of the businesses on site benefit from the supply of water. The stone cutting operation is dependent on water; and there is value for the storage units in having a high pressure water supply for cleaning and fire management and control.
- 4.4. The Management Team have reviewed this report and support the recommendations.

## **5. COMMUNITY VIEWS**

### **5.1. Groups and Organisations**

Not sought.

### **5.2. Wider Community**

Not sought at this point, but if the Council decided to review and change its method of rating, it would need to consult the community.

## **6. IMPLICATIONS AND RISKS**

### **6.1. Financial Implications**

Mr Delis has withheld the payment of rates. At the moment this is reasonably minor at \$377.15. With arrears penalties of 10% six-monthly, this amount could increase quite quickly. (Penalties have not been charged so far due to the account being in dispute).

6.2. **Community Implications**

Not applicable.

6.3. **Risk Management**

There is a risk that Mr Delis could continue to withhold the payment of rates, and if there is publicity, others could follow suit.

6.4. **Health and Safety**

Not applicable.

**7. CONTEXT**

7.1. **Policy**

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

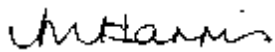
7.2. **Legislation**

Local Government (Rating) Act 2002 – Section 18 Calculating Liability for Targeted Rates

7.3. **Community Outcomes**

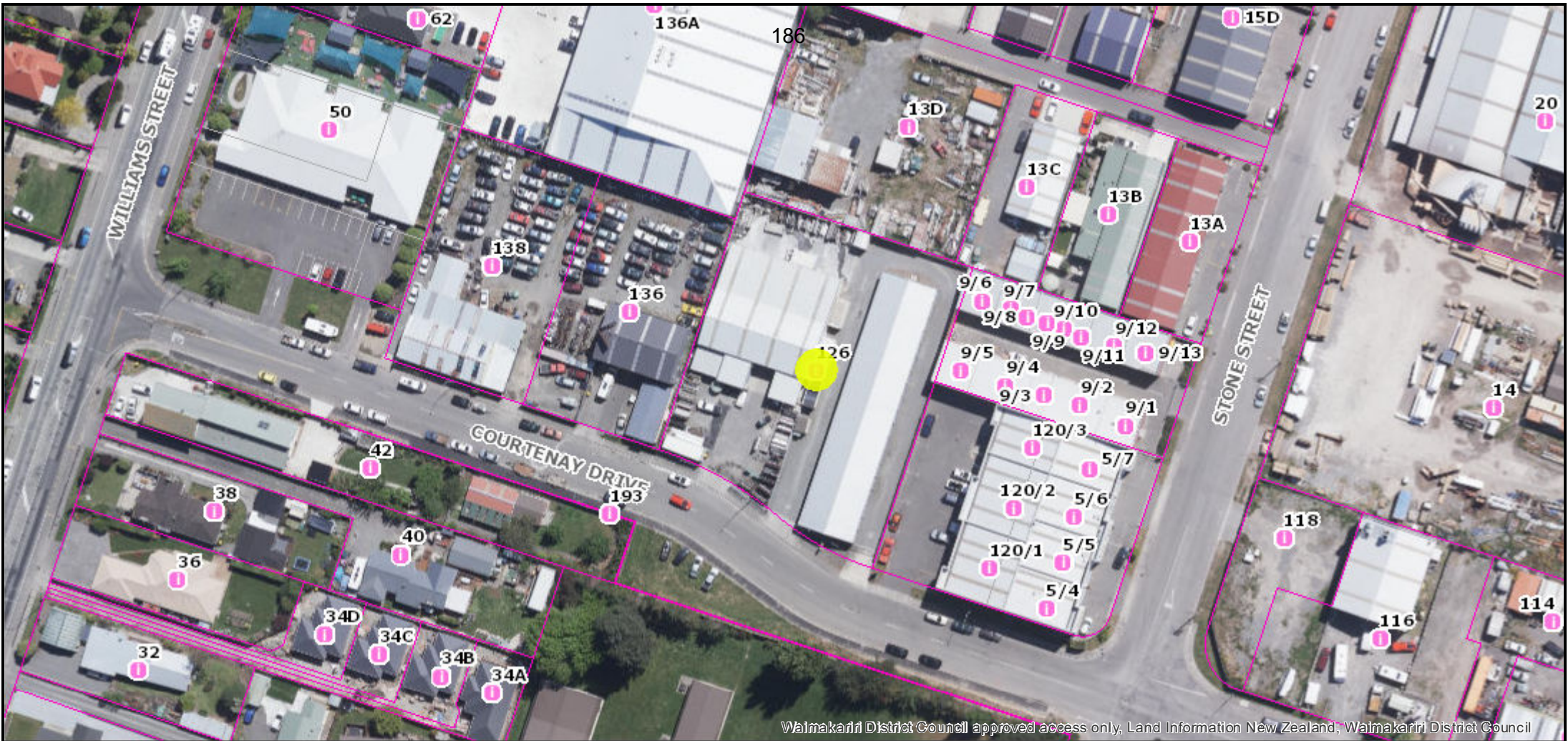
*Core Utility Services are provided in a timely and sustainable manner.*

7.4. **Delegations NA**











Maree Harris

Customer Services Manager



Legend

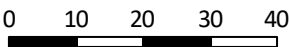
-  Dog Alerts
-  Property Alerts
-  Person Alerts
-  Properties > 1 ha
-  Deposited Land Parcels
-  Properties < 1 ha
-  Approved to Survey Land Parcels
-  Property Boundaries



Property Administration

Date: 11/09/2019

Author: maree@WMK



Meters

Scale @ A4 - 1:1128

**DISCLAIMER:**  
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Map Created by WAIMAP Utilities at 10:30:18 AM

**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR DECISION****FILE NO and TRIM NO:** RAT-02-03 / 190911127239**REPORT TO:** Audit & Risk Committee**DATE OF MEETING:** 24 September 2019**FROM:** Maree Harris, Customer Services Manager**SUBJECT:** Person2Person Help Trust - Request for financial assistance towards rates**SIGNED BY:**  
(for Reports to Council,  
Committees or Boards)  
\_\_\_\_\_  
Department Manager  
\_\_\_\_\_  
Chief Executive**1. SUMMARY**

- 1.1 This report presents a request to the Committee from the Person2Person Help Trust for financial assistance towards the rates on a vacant residential section in their ownership at 65 Fuller Street, Kaiapoi.
- 1.2 The 2019/20 rates on the land are \$1,201.94, and the Trust have requested a reduction of 50% (\$609.20), but would appreciate any subsidy to assist the Trust.

Attachments:

- i. Request from the Person2Person Trust (Trim 190807110035)

**2. RECOMMENDATION****THAT** the Audit & Risk Committee:

- (a) **Receives** report No. 190911127239.
- (b) **Approves/Declines** a rates remission of \$609.20 for the 2019/20 year under the Policy for Rates Remission in Miscellaneous Circumstances.

**3. BACKGROUND**

- 3.1 The Person2Person Trust have requested assistance from the Council towards the rates on their vacant section at 65 Fuller Street, Kaiapoi. The land area is 711 square metres and the 2016 land value is \$165,000.
- 3.2 The land is located beside property owned by the Baptist Church containing the Church itself and a preschool. This property is non-rateable due to it's use as an educational establishment and place of worship.
- 3.3 The Person to Person Help Trust is registered as a non-Profit Charitable Trust (Companies Office No. 372271) and was incorporated 12 April 1988. Trustees are appointed by the Kaiapoi Baptist Church. Trustees may by unanimous resolution wind up the Trust. Any net proceeds are applied to the benefit of the Kaiapoi Baptist Church at Kaiapoi or to such of any Christian charitable objects within New Zealand by resolution.

- 3.4 The vacant section does not have a use at present that would trigger non-rateability, or any lesser concession through the rating legislation.
- 3.5 The rates are \$1,218.29 for the current year. As a vacant section, the full Community Services (parks, pools, library and museum) rates are not assessed.
- 3.6 The Trust bought the land in January 2015. There was a derelict house on site, and working in with the Church, the Trust demolished the house and cleared the site. The intention was to move the Ark preschool onto the site. As families left the area after the earthquakes, the preschool ceased to operate and the land was no longer required for this use.
- 3.7 At present there are no plans to use the land, however as it is strategically located beside the Baptist Church, there are no current plans to sell it.
- 3.8 The Trust has paid the rates on the section since its purchase in 2015.

#### **4. ISSUES AND OPTIONS**

- 4.1. This situation does not qualify for a Community Board grant, and there are no other grant funds budgeted for this purpose in the current year. If the Committee thought that a grant was appropriate in this situation, it could budget funds for future years.
- 4.2. Schedule 1 to the Local Government (Rating) Act lists types of property that are non-rateable. Non-rateability is granted based on the use of the land, rather than the status of the owner and is not applicable in this case.
- 4.3. Council rates remission policies are also predominantly based on the use of land and there is no policy that neatly fits with these circumstances. Although the Person 2 Person Help Trust work with the Baptist Church, their respective properties are in separate ownership so the remission policy for properties used jointly does not apply.
- 4.4. The Committee could use the policy for Remission in Miscellaneous Circumstances, although this is not a great fit. The objective of this policy is to provide *“flexibility to grant a rates remission should an extraordinary situation arise during a rating year where the Council considers that rates remission is an appropriate solution, but where authority is not provided in the more specific remission policies.”*
- 4.5. A possible compromise, if the Committee did wish to provide assistance for the current year, could be to provide a remission for this year on the understanding that no further assistance will be available. This would give the Trust some space to review their future requirement for this land, and if they decide to retain it, the decision will be made in the knowledge that full rates will be paid.
- 4.6. The Management Team have reviewed this report and support the recommendations.

#### **5. COMMUNITY VIEWS**

##### **5.1. Groups and Organisations**

Not sought.

##### **5.2. Wider Community**

Not sought.

## 6. **IMPLICATIONS AND RISKS**

### 6.1. **Financial Implications**

Rates remissions are applied against the individual codes on the rates assessment.

### 6.2. **Community Implications**

Approval of a remission will provide welcome support to an organisation that is providing a valuable service to the community. The Person 2 Person Help Trust is well known to the Council's Community Team, and there was a positive endorsement of their work by the Community Team Manager.

### 6.3. **Risk Management**

There is a risk that if a remission is granted, similar applications will be received from other organisations looking for rates relief. The Council is under no obligation to approve similar applications, however the preference would be to be consistent with the application of the policy.

### 6.4. **Health and Safety**

Not applicable

## 7. **CONTEXT**

### 7.1. **Policy**

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

### 7.2. **Legislation**

**Local Government Act 2002** S103(a) and S109

**Local Government (Rating) Act 2002** S85-86

### 7.3. **Community Outcomes**

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

- *There are wide-ranging opportunities for people of different ages, abilities and cultures to participate in community life and recreational activities.*

### 7.4. **Delegations**

The Audit & Risk Committee has authority to approve remissions where it considers it fair and equitable to do so.



Maree Harris

Customer Services Manager

31 July 2019



Person to Person Help Trust  
67 Fuller Street  
Kaiapoi

Rates Supervisor  
Waimakariri District Council  
Private Bag 1005,  
Rangiora 7440



To Scott,

Re – Rates valuation and charges  
Lot 1 DP 33762  
Valuation number: 2176145500

Since 1988 the charitable trust - Person to Person Help Trust has provided the community with multiple services eg, community preschools, community café, community coordinator, community lunches and dinners, mix and mingle meetings, Waka Iti mums group, Options second hand clothing, community building conferences.

The Trust purchased 65 Fuller Street from the owner who had let the house become derelict and a fire hazard. The Trust removed the house and have maintained the property since. The Trust's original plan was to build a multi-purpose building and potentially move the Ark preschool there. Unfortunately with the earthquakes and the red zone in that part of Kaiapoi the Ark had to be shut down after a huge loss financially trying to keep it open. Since then there has been no plans to build on this land as Kaiapoi re-establishes itself and also with the decline in community funding moves any future prospects for major growth further apart, the Trust continues to maintain what they do know and to do it well.

Currently the Trust is paying \$1,201.94 for 711 sqm and would like the council to consider a more reasonable valuation of rates for a non-profit charitable trust.

Would the council consider a 50% decrease to \$609.20 annually?

I understand that is not normal practice but appreciate any subsidy to assist the Trust to continue serving in the community.

Kind Regards

A handwritten signature in blue ink, appearing to be 'Justin Taylor'.

Justin Taylor  
P2P Help Trust Chairperson.

**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR DECISION****FILE NO and TRIM NO:** RAT-02-03/ 190809111582**REPORT TO:** Audit & Risk Committee**DATE OF MEETING:** 24 September 2019**FROM:** Maree Harris, Customer Services Manager**SUBJECT:** Sefton Community Library – Application for a Rates Remission**SIGNED BY:**  
(for Reports to Council,  
Committees or Boards)  
Department Manager  
Chief Executive**1. SUMMARY**

- 1.1 This report requests that the Committee considers granting a rates remission of \$563.55 to the Sefton Community Library to cover the full amount of rates owing to 30 June 2020 on their property at 14 Pembertons Road, Sefton.
- 1.2 The request is made under the Policy for Remission of Rates in Miscellaneous Circumstances.
- 1.3 This is the second request made on behalf of the Sefton Public Library Trustees. The Council remitted \$1,261.53 in November 2018 for rates and arrears owing to 30 June 2019.

**2. RECOMMENDATION****THAT** the Audit & Risk Committee:

- (a) **Receives** report No.190809111582.
- (b) **Approves** a rates remission of \$563.55 under the Policy for Remission of Rates in Miscellaneous Circumstances on the Sefton Community Library Trustees property at 14 Pembertons Road, Sefton (Assessment 2149019400).

**3. BACKGROUND**

- 3.1 The Sefton Public Library premises are located at the intersection of Pembertons Road and High Street in Sefton. The area of land is 1088 square metres with a current capital value of \$125,000. The land value is \$103,000.
- 3.2 The rates on this property were paid by the Sefton Community Library Committee up until November 2016 at which time the committee ran out of funds. At this point the rates went into arrears.
- 3.3 In November 2018 the Audit & Risk Committee approved a rates remission to clear the rates and arrears to 30 June 2019. At the time it was expected that the property would be sold before the end of the 2018/19 financial year

- 3.4 Court action to replace the Trustees and permit the property sale did not occur within the expected timeframes, and our latest advice is that papers are due to be filed in Court this month.
- 3.5 The delay in the process has resulted in another year's rates being due, and a further request for remission is being made. While it would not be generally expected that repeated requests would be made under this Policy for the same property, this situation is unique and the resolution timeframe is outside the control of the ratepayer.

#### **4. ISSUES AND OPTIONS**

- 4.1. The Committee does not have the means to pay the rates. If a remission is not granted, the rates will go into arrears until the property is sold, then be cleared from the proceeds of the sale. While the Court process to enable the sale is likely to be concluded this financial year, it is not known how long it will take to sell the property.
- 4.2. It is planned to use funds from the sale for repairs to the Sefton Community Hall. A rates remission would result in more money being available for this purpose.
- 4.3. The Management Team have reviewed this report and support the recommendations.

#### **5. COMMUNITY VIEWS**

##### **5.1. Groups and Organisations**

The views of other groups and organisations have not been canvassed.

##### **5.2. Wider Community**

There has been no community consultation on this matter. The Sefton Community Library has not been operational for many years.

#### **6. IMPLICATIONS AND RISKS**

##### **6.1. Financial Implications**

Approval of the remission would result in \$563.55 in rates not being collected. These are current rates so there is no specific provision for doubtful debts made for this property. This is split between WDC \$474.49 and ECan \$89.06.

##### **6.2. Community Implications**

Remission of rates will result in additional funds being made available for the Sefton Hall on the sale of the Sefton Community Library.

##### **6.3. Risk Management**

This is a unique situation, approval of a remission has no risk of precedent to the Council.

##### **6.4. Health and Safety**

Not applicable.

#### **7. CONTEXT**

##### **7.1. Policy**

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

**7.2. Legislation**

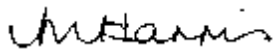
Local Government Act 2002, Section 109; Local Government (Rating) Act 2002, Section 85.

**7.3. Community Outcomes**

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

**7.4. Delegations**

The Audit & Risk Committee has authority to approve rates remissions under the Policy for Remission of Rates in Miscellaneous Circumstances where it considers it fair and equitable to do so.



Maree Harris

Customer Services Manager

**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR DECISION**

**FILE NO and TRIM NO:** RAT-02-03 / 181108131896


**REPORT TO:** Audit & Risk Committee


**DATE OF MEETING:** 24 September 2019

**FROM:** Maree Harris, Customer Services Manager

**SUBJECT:** Rating of Link Strips

**SIGNED BY:**  
(for Reports to Council,  
Committees or Boards)

  
Department Manager

  
Chief Executive

**1. SUMMARY**

- 1.1 This report refers a question that has been raised regarding a perceived inequity in the rating of "link strips" or "segregation strips" to the Committee for its information and action.
- 1.2 The Council has a number of rates that are targeted as fixed charges to each rating unit. The effect of this is that link strips which are typically a very small land area incur a disproportionate amount of rates in comparison to most other land.
- 1.3 If the Committee believes that inequity exists, a remedy does exist through rates remission.

Attachment:

- i. List of known link strips in private ownership (TRIM 190814113754)
- ii. Plan illustrating the purpose of a link strip (TRIM 190814113755)

**2. RECOMMENDATION**

**THAT** the Audit & Risk Committee:

- (a) **Receives** report No. 181108131896.
- (b) **Agrees** to make a remission of 100% of the total rates on link strip properties under the Policy for Rates Remission in Miscellaneous Circumstances for the 2019/20 financial year.
- (c) **Requests** staff to draft a new rates remission policy for the ongoing remission of rates on link strips for consideration by Council as part of the 2020/21 Annual Plan.

**3. BACKGROUND**

- 3.1 A "link strip" is a very small parcel of land created during subdivision to protect the interests of the owner against future developments accessing services without contributing to a share of the extra/over cost of providing services. It creates a barrier between the road and private land or between two land parcels. A Link Strip Agreement sets out the terms, conditions and costs of accessing the link strip and what happens to the land once the requirements are met.

- 3.2 Ideally, once the link strip has served its purpose it is either incorporated into another land parcel in a subsequent development or vested as road. Link strips that are not dealt with can become a nuisance when the development company moves on. The Council currently has two former link strips in its list of abandoned land.
- 3.3 At the moment there are 26 identified link strips on the rating roll that are in private ownership and are rateable. These are listed on the attached spreadsheet and have been set aside for a number of reasons, mainly because development on adjoining land has not eventuated. This rates equity discussion was firstly raised by Taylor Homes (Hassall Street), and more recently by Heather Mathers (Grey View Grove).
- 3.4 In addition to the link strips, there are other small properties on the rating roll that are similarly impacted by the fixed rates. Often when these are in private ownership they are owned by an adjoining property owner and are covered by Section 20 of the Local Government (Rating) Act 2002. This results in only one set of fixed charges being applied. (Section 20 requires that where two or more properties are owned by the same person, are contiguous and used jointly as a single property, they are treated as one property for the purpose of setting rates by fixed charge.)

In a report on the 159 rating units under 50 square metres, 114 are utility kiosks owned by Mainpower. The rates on these properties are in the vicinity of \$300-\$400 for each rating unit.

#### **4. ISSUES AND OPTIONS**

- 4.1. Other Councils experience similar issues with link strips and small pieces of land. There is some thought that link strips should be non-rateable as road, and some Councils treat them that way. In Councils that predominantly use value based rates the amount of rates set on link strips is generally low and can be uneconomic to collect. Section 54 of the Local Government (Rating) Act gives Councils the authority to not collect any rates that in its opinion are uneconomic to collect.
- 4.2. Rates remissions are another tool that Councils use to either lessen the impact on the owner, or deal with balances that are uneconomic to collect.
- 4.3. The Policy for Remission of Rates in Miscellaneous Circumstances could be applied to grant rates relief if the Committee considered there was inequity that should be corrected. The Committee could agree to remit rates on a specific link strip, on all of them, or by application. If applications for rates remissions are received for link strips, part of the approval process should consider the future of the link strip and whether it is still required.
- 4.4. If the Committee believes that rates should be remitted on link strips, a new policy covering this situation should be considered for future years as there are multiple properties involved and the requests for remission are likely to be ongoing. The appropriate timeframe for this would be as part of the 2020/21 annual plan.
- 4.5. If a partial remission is made, thought would need to be given to ensuring that the remaining balance was still economic to collect. For example, if the fixed charges were remitted, the cost of collecting the value based rates would be in excess of the value of the rates. A 50% remission on the fixed charges would result in a remission of around \$217.00 and \$219.00 left to pay.
- 4.6. The Management Team have reviewed this report and support the recommendations. The Plan Implementation Unit Manager has been consulted in the preparation of this report.

## 5. **COMMUNITY VIEWS**

### 5.1. **Groups and Organisations N/A**

### 5.2. **Wider Community**

The Rating Policies were consulted on as part of the 2018/28 Long Term Plan.

## 6. **IMPLICATIONS AND RISKS**

### 6.1. **Financial Implications**

Rates remissions are credited against the individual rates codes that are remitted. If remissions are approved here, the main impact will be on the roading annual charge and the uniform annual general charge.

The total rates on the link strips are \$9,418.84. The rates per property are generally between \$400-\$500, although there are 5 in the list that have been rated incorrectly for water. The link strips that do not have fixed rates have a "Section 20" relationship with another property, and that property will be rated for the fixed charges.

### 6.2. **Community Implications**

Due to the small numbers involved the impact on the community of approving a rates remission would be minor. It could raise the question of whether a similar remission should also be made to utility kiosks or other small properties. The difference between the two types of property is that link strips are usually smaller, no services are connected, the size and shape of the property prohibits any practical use and they are temporary and do not have a long-term purpose. Link strips should be on the rating roll only until their purpose of protecting the developer's right to compensation has been achieved.

### 6.3. **Risk Management**

The main risk in this case is around the owners of the link strips not paying the rates. If the rates go into arrears the normal collection processes apply, however the cost of carrying out the process beyond a couple of letters and phone calls would soon become higher than the rates balance.

### 6.4. **Health and Safety**

Not applicable.

## 7. **CONTEXT**

### 7.1. **Policy**

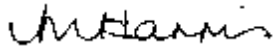
This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

### 7.2. **Legislation**      Local Government Act 2002; Local Government (Rating) Act 2002

### 7.3. **Community Outcomes NA**

### 7.4. **Delegations**

The Audit & Risk Committee have delegated authority to approve remissions under the Remission of Rates in Miscellaneous Circumstances Policy where it considers it fair and equitable to do so.




Maree Harris


Customer Services Manager


LINK STRIPS									
Assessment	Location	Town	CV	LV	Land Area	Legal Descript	Total Rates	Fixed charges	Value Based Rates
2159487008	15A Hassall St	Rangiora	5000	5000	0.0017	Lot 101 DP 50	447.47	433.03	14.44
2173069616	36 Millcroft Lane	Ohoka	1500	1500	0.0049	Lot 16 DP 331	426.89	423.51	3.38
2173048501	205 Tram Road		1000	1000	0.0029	LOT 3 DP 7696	1.74		1.74
2165902350	57C Kippenberger Ave	Rangiora	1000	1000	0.0003	Lot 302 DP 45	440.37	437.47	2.9
2161410053	16A Bowmaker Cres	Woodend	400	400	0.0981	Lot 500 DP 52	896.08	895.04	1.04
2175056400	920 Two Chain Road	Swannanoa	3500	3500	0.0818	RURAL SEC 99	6.19		6.19
2165902447	138 Northbrook Road	Rangiora	5000	5000	0.0039	Lot 502 DP 50	14.44		14.44
2165902446	138A Northbrook Road	Rangiora	5000	5000	0.0042	Lot 501 DP 50	14.44		14.44
2165902157	56A Cassino St	Rangiora	1000	1000	0.0003	Lot 306 DP 45	435.93	433.03	2.9
2165902331	24A Goodwin St	Rangiora	1000	1000	0.0003	LOT 512 DP 47	435.93	433.03	2.9
2165902329	37A Koura Dr	Rangiora	1000	1000	0.0004	LOT 510 DP 47	435.93	433.03	2.9
2165902330	2A Galatos St	Rangiora	1000	1000	0.0004	LOT 511 DP 47	435.93	433.03	2.9
2173068400	2 Millbrook Lane	Ohoka	5500	5500	0.0175	LOT 9 DP 3480	12.49		12.49
2161410054	20A Bob Robertson Dr	Woodend	100	100	0.0259	Lot 501 DP 52	895.3	895.04	0.26
2165448115	2A Grey View Grove	Rangiora	3000	3000	0.0012	LOTS 36 39 DP	837.39	828.67	8.72
2163105535	22 Atkinsons Lane	Pegasus	2500	2500	0.0082	Lot 701 DP 40	1012.78	1008.26	4.52
2175009023	2 Tupelo Place	Swannanoa	900	900	0.002	Lot 24 DP 367	824.2	822.75	1.45
2175400708	70C Sovereign Blvd	Kaiapoi	1000	1000	0.0005	Lot 307 DP 44	435.62	433.03	2.59
2159447509	11 Chelsea Court	Rangiora	1500	1500	0.0006	Lot 10 DP 304	496.03	491.73	4.3
2159485909	13A Hassall Street	Rangiora	1000	1000	0.0001	Lot 12 DP 468	435.93	433.03	2.9
2159317001	61 Queens Ave	Waikuku Beach	600	600	0.0001	LOT 25 DP 718	1.64		1.64
2159317002	65 Queens Ave	Waikuku Beach	1500	1500	0.0004	LOT 26 DP 718	4.07		4.07
2159317000	55 Queens Ave	Waikuku Beach	5000	5000	0.0023	LOT 246 DP 71	453.35	433.03	20.32
2175066001	794 Two Chain Road	Swannanoa	3500	3500	0.0614	RURAL SEC 38	5.64		5.64
2165323701	58B West Belt	Rangiora	200	200	0.0008	LOT 14 DP 477	0.57		0.57
2175123301	229B Williams Street	Kaiapoi	3600	3600	0.0028		12.49		12.49
							<b>\$9,418.84</b>	<b>\$9,266.71</b>	<b>\$152.13</b>
	Rateable/remitted as abandoned land								





Legend


 Dog Alerts


 Property Alerts


 Person Alerts

 Properties > 1 ha

 Deposited Land Parcels

 Properties < 1 ha

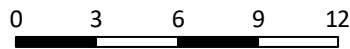
 Approved to Survey Land Parcels

 Property Boundaries



Property Administration

Date: 12/08/2019  
Author: maree@WMK



Meters  
Scale @ A4 - 1:282

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Map Created by WAIMAP Utilities at 4:04:33 PM