

# Waimakariri District Council

## Audit and Risk Committee

# Agenda

Tuesday 19 May 2026

9am

Council Chambers  
215 High Street  
Rangiora

**Members:**

Cr Jason Goldsworthy (Chairperson)

Cr Tim Bartle

Cr Wendy Doody

Cr Tim Fulton

Cr Bruce McLaren

Cr Joan Ward

Mayor Dan Gordon (ex officio)

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**A MEETING OF THE AUDIT AND RISK COMMITTEE WILL BE HELD IN THE COUNCIL CHAMBER, RANGIORA SERVICE CENTRE, 215 HIGH STREET, RANGIORA ON TUESDAY 19 MAY 2026 AT 9AM.**

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 the meeting of the Audit and Risk Committee held on Tuesday 17 March 2026**

7-16

*RECOMMENDATION*

**THAT** the Audit and Risk Committee:

- (a) **Confirms**, as a true and accurate record, the circulated Minutes of the meeting of the Audit and Risk Committee, held on 17 March 2026.

**3.2 Matters Arising**

**4 PRESENTATION/DEPUTATION**

**4.1 Dereck Ollsson – Audit New Zealand**

D Ollsson will be in attendance to talk to Item 5.1 -the Aduit New Zealand Audit Plan. (30min)

**4.2 Miles O'Connor – Bancorp Treasury**

M O'Connor will be in attendance to provide a quarterly Treasury update. (15min)

## 5 **REPORTS**

- 5.1 **2026 Audit Planning Letters from Audit New Zealand** – Chris Genet (General Manager Finance and Business Support) 17-63

### *RECOMMENDATION*

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 260507111258.
- (b) **Agrees** to the audit plan for the year ended 30 June 2026, as provided by Audit New Zealand.

*AND*

**THAT** the Audit and Risk Committee recommends:

**THAT** the Council:

- (c) **Approves** the Audit Engagement Letter and Audit Proposal Letter for the three years ending 30 June 2028, with the Mayor to sign both letters on behalf of the Council.
- (d) **Notes** the contents of the Audit Plan, including the areas of audit focus and timetable for the audit.
- (e) **Approves** additional budget of \$29,978 for the audit fee in the 2025/26 financial year.
- (f) **Notes** the audit fee has increased \$29,787 from \$285,071 to \$317,158. The increase in audit fee is attributed to a revised staffing mix for the audit, increased charge out rates for auditors, an increase in the OAG Audit Standards and Quality support fees, and removal of the previous \$15,004 discount to the audit fee.

- 5.2 **2025/26 Capital Works March Quarterly Report** – Jane Eggleton (Project Planning and Quality Team Leader), Don Young (Senior Engineering Advisor), Gerard Cleary (General Manager Utilities and Roading) and Chris Brown (General Manager Community and Recreation) 64-107

### *RECOMMENDATION*

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 260507110626.
- (b) **Notes** the actual and predicted achievement across all tracked capital expenditure.
- (c) **Notes** that of the \$80.91M total capital spend, \$35.69M (44%) has been completed and \$56.69M (70%) is predicted to be completed (subject to weather and other matters outside our control).
- (d) **Notes** that the previous December Quarterly Report predicted completion of 80.1%.
- (e) **Notes** that the % of budget completion reduction from 80.1% to 70.1% is due to being able to better predict at this time of the year when projects have further progressed through their programme, and in the intervening time approximately 10% of projects have experienced a previously unforeseen delay leading to the overall completion rate reducing from previous forecasts.
- (f) **Notes** that progress towards achieving the 25/26 capital works programme is well advanced across most areas. However, there are a number of projects either delayed or at risk, as reported elsewhere.

5.3 **Financial Report for the Period Ended 31 March 2026** – Paul Christensen (Finance Manager)

108-147

*RECOMMENDATION*

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 260504107754.
- (b) **Notes** the surplus for the period ended 31 March 2026 is \$11.6 million. This is \$6.2 million under budget.
- (c) **Notes** that a significant variance to budgeted surplus is due to development contributions revenue which is \$6.8m less than forecasted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.
- (d) **Notes** that a significant variance to budgeted surplus is vested assets revenue which is \$2.4m less than forecasted. The value of known water services assets vested to Council has been recognised.

5.4 **Non-Financial Performance Measures for Financial Year 2025/2026 Quarter 3 (January to March 2025)** – Helene Street (Corporate Planner)

148-195

*RECOMMENDATION*

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 260505108755.
- (b) **Receives** the Waimakariri District Council Quarterly Non-Financial KPI Report January to March 2026 (Trim: 260507110994).
- (c) **Notes** 67 (74%) of performance measures for the first quarter of the 2025/26 financial year were achieved, and 23 were not achieved.
- (d) **Notes** 23 (26%) of the measures did not meet target, but nine were within 5% of being achieved.
- (e) **Notes** 29 of the 41 mandatory measures met target, two were within 5% of being achieved.

5.5 **Outcomes of the Waimakariri District Council Health and Safety Risk Register Review March 2026** – Katrina Blake (Health, Safety and Wellbeing Manager)

196-203

*RECOMMENDATION*

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 260429104843.
- (b) **Approves** the general updates to the Health, Safety and Wellbeing risk register.
- (c) **Notes** that there has been no significant change in risk assessments during this review, however, there has been an improvement in the quality of the descriptors of current control measures/risk treatments for each risk
- (d) **Notes** all completed or updated actions have been moved to the controls column
- (e) **Notes** HS1 - Stress/low wellbeing - Reduced the current consequence to 'major'. This has reduced the current risk rating to 'high' from 'critical'.
- (f) **Notes** HS2 - Harm from violent/aggressive public - Increased the current likelihood to 'likely'. This has increased the current risk rating to 'critical'.
- (g) **Notes** the current Health, Safety and Wellbeing Risks (appendix A).

5.6 **Reporting on LGOIMA Requests for the period 1 January 2026 to 31 March 2026 –  
Thea Kunkel (Governance Team Leader)**

204-214

*RECOMMENDATION*

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 260505108754.
- (b) **Notes** that the Council received 74 official requests and responded to 71 official requests for information from 1 January to 31 March 2026, 17 more than the 54 official requests responded to in the same period in 2025.
- (c) **Notes** that the Council responded to requests within an average timeframe of 10 working days.

**6 PORTFOLIO UPDATES**

6.1 **Audit, Risk, Annual / Long Term Plans – Councillor Joan Ward**

6.2 **Communications – Councillor Shona Powell**

6.3 **Customer Services – Councillor Wendy Doody**

6.4 **Procurement (Efficiencies and Savings) – Councillor Tim Bartle**

**7 QUESTIONS**

**8 URGENT GENERAL BUSINESS**

**NEXT MEETING**

The next meeting of the Audit and Risk Committee is scheduled for Tuesday 16 June 2026 at 9am to be held in the Council Chamber, Rangiora Service Centre, 215 High Street, Rangiora.

**WAIMAKARIRI DISTRICT COUNCIL**

**MINUTES OF THE MEETING OF THE AUDIT AND RISK COMMITTEE HELD IN THE COUNCIL CHAMBER, RANGIORA SERVICE CENTRE, 215 HIGH STREET, RANGIORA, ON TUESDAY, 17 MARCH 2026, AT 9AM.**

**PRESENT**

Councillors J Goldsworthy (Chairperson), T Bartle, W Doody, T Fulton, B McLaren, J Ward and Mayor D Gordon (arrived at 9.30am).

**IN ATTENDANCE**

Councillors B Cairns (audiovisual link from 9.30am) and S Powell.

C Genet (General Manager Finance and Business Support), S Hart (General Manager, Strategy, Engagement and Economic Development), C Brown (General Manager Community and Recreation), P Christensen (Finance Manager), H Street (Corporate Planner), A Keiller (Chief Information Officer), O Payne (Cyber Security Analyst), S Nation (Senior Quality and Risk Advisor) and K Rabe (Governance Advisor).

H Warwick (Chief Executive of Enterprise North Canterbury), N Atkinson (Chairperson Te Kōhaka o Tūhaitara Trust) and K Patterson (Trust Manager for Te Kōhaka o Tūhaitara Trust).

**1. APOLOGIES**

There were no apologies.

**2. CONFLICTS OF INTEREST**

There were no conflicts declared.

**3. CONFIRMATION OF MINUTES**

**3.1 Minutes of the meeting of the Audit and Risk Committee held on Tuesday 17 February 2026**

Moved: Councillor McLaren

Seconded: Councillor Bartle

**THAT** the Audit and Risk Committee:

- (a) **Confirms**, as a true and accurate record, the circulated Minutes of the meeting of the Audit and Risk Committee, held on 17 February 2026.

**CARRIED**

**3.2 Matters Arising**

Nil.

**4. PRESENTATION/DEPUTATION**

Nil.

## 5. REPORTS

### 5.1 Enterprise North Canterbury's Approved Six-Month Report to Council 31 December 2025, Draft Statement of Intent for the Financial Year Beginning 1 July 2026 and ENC Actual Expenditure to 31 December 2025 – S Hart (General Manager Strategy, Engagement and Economic Development) and C Genet (General Manager Finance and Business Support)

S Hart and H Warwick presented the report, which sought approval of Enterprise North Canterbury's (ENC) financial results to 31 December 2025 and provided the draft Statement of Intent for the 2026/27 financial year. H Warwick provided a six-month activity overview and outlined the planned work for the year ahead, noting that the strategic objectives reflected the work undertaken.

According to the report, 46 startup businesses had approached ENC for assistance. Councillor Ward sought clarification on the types of enterprises involved. H Warwick advised that a detailed breakdown was not available, but noted that only a small number were retail ventures. The majority were home-based service providers, producers of home or farm goods, or hobby-based businesses. She also confirmed that not all enquiries had resulted in new business start-ups.

Councillor Ward further asked how ENC could support the retail sector, given the ongoing impacts of increased online shopping since Covid-19. H Warwick reiterated that ENC's role was to provide business advice, connections, and district-wide promotion rather than direct retail support, though ENC did assist in promoting initiatives led by the local business community. It was agreed ENC would reflect on this feedback before presenting its final statement of intent.

In response to a question from Councillor Bartle regarding the potential impacts of fuel restrictions and pricing, H Warwick acknowledged that the Waimakariri District's diverse industry base could be adversely affected but advised that she was unable to provide specific analysis at this time.

Councillor Fulton referred to the objective relating to increasing bed numbers and encouraging overnight stays. H Warwick confirmed that this had been a priority and highlighted the positive outcomes of the previous "Make a Day of It" campaign. She advised that the team had since shifted its focus toward promoting weekend stays. Capacity, however, remained limited, with only 16 commercial accommodation providers in the district, although a significant number of Airbnb options were available. It was also noted that campgrounds had reached full capacity over the summer period.

Councillor McLaren emphasised ENC's unique position to advocate for the business sector and asked whether this formed part of its role. H Warwick explained that ENC's policy did not permit it to submit on Council matters, as it was not a Chamber of Commerce and did not undertake that form of advocacy. Instead, ENC facilitated discussions when issues were raised, supporting resolution and improved outcomes.

Councillor Goldsworthy sought clarification on the key differences between the current Statement of Intent and the draft for the upcoming financial year. H Warwick explained that the current Statement of Intent included the biannual business awards, which therefore did not appear in the next year's document. Additionally, due to reduced demand for training programmes, these had been discontinued and replaced with the Business Summit, which focused on professional development.

Councillor Doody asked whether ENC offered programmes to support young people into the workforce. H Warwick responded that this work was delivered by other organisations, while ENC's role centred on providing advice to business owners and helping them build networks and connections to strengthen and support their operations, particularly in challenging economic conditions.

Moved: Councillor Ward

Seconded: Councillor McLaren

**THAT** the Audit and Risk Committee:

- (a) **Receives** report No 260217028407.
- (b) **Receives** the following reports for Enterprise North Canterbury:
  - (i) Enterprise North Canterbury's Draft Statement of Intent for the Financial year beginning 1 July 2026 (Trim 26017028385).
  - (ii) Enterprise North Canterbury Approved Six-Month Report to 31 December 2025 (Trim 260217028384).
  - (iii) Appendix One to ENC Six-Month Report (ENC Accounts) to 31 December 2025 (Trim 260217028387).
- (c) **Notes** that under the Local Government Act 2002, the Audit and Risk Committee may request Enterprise North Canterbury to make changes to the Draft Statement of Intent. Enterprise North Canterbury would consider these changes requested and present the final Statement of Intent prior to 30 June 2026.
- (d) **Acknowledges** the work carried out by Enterprise North Canterbury and thanks the Trustees and staff for their efforts.
- (e) **Circulates** the report to the Community Boards for information.

**CARRIED**

Councillor Ward expressed appreciation to the ENC team for their work and the positive outcomes achieved, noting his view that ENC served as a central force within the business community by maintaining momentum and motivation.

Councillor Fulton commended ENC on its proposed Business Summit initiative, highlighting its strong focus on professional development and its delivery at a highly accessible price point.

5.2 **Six-Month Financial Statements for the Period Ended 31 December 2025 - Te Kōhaka o Tūhaitara Trust** – C Genet (General Manager Finance and Business Support)

N Atkinson and K Paterson attended the meeting to present the Te Kōhaka o Tūhaitara Trust's (the Trust) financial statements for the period ending 31 December 2025. N Atkinson noted that the past few years had been particularly challenging for the Trust, with reductions in grant funding and the significant costs associated with the recent fire event placing pressure on the Trust. He expressed his appreciation to the Council for its support during this period and advised that negotiations with Ngāi Tahu were ongoing.

There were no questions from elected members.

Moved: Councillor Ward

Seconded: Councillor Bartle

**THAT** the Audit and Risk Committee:

- (a) **Receives** report No. 260219030003.
- (b) **Receives** the Six-Month Report for the Te Kōhaka o Tūhaitara Trust for the period ended 31 December 2025.

- (c) **Notes** the operations for the six months to 31 December 2025 are progressing as planned, as presented in the Statement of Intent.

**CARRIED**

Councillor Ward thanked N Atkinson for his work as Chairperson of the Trust during this challenging time.

Councillor Bartle acknowledged the challenges faced by the Trust due to reduced funding, which had impacted all areas of the Trust's work.

5.3 **Te Kōhaka o Tūhaitara Trust - Draft Statement of Intent for the Year Ending 30 June 2027** – C Brown (General Manager Community and Recreation) and C Genet (General Manager Finance and Business Support)

N Atkinson and K Patterson presented the Te Kōhaka o Tūhaitara Trust's (the Trust) draft Statement of Intent for the year ending 30 June 2027. N Atkinson advised that the Trust was exploring opportunities to generate revenue from land at Kairaki Beach to improve long-term sustainability. He noted that the primary obstacle to leasing the land was the limitation of a maximum nine-year lease term, with no guarantee of renewal for prospective tenants.

N Atkinson further advised that the sale of the land was unlikely due to its proximity to the coastline and the associated risks posed by sea-level rise. The Trust was currently seeking market advice, and should a viable option be identified, it may return to the Council with a proposed amendment to its Statement of Intent. At present, the Trust's focus remained on maintaining the park to a high standard to ensure there was no reduction in service levels for public trails and plantings.

In response to W Doody's query regarding volunteers, K Patterson confirmed that the park was still receiving volunteers to assist staff with planting and other maintenance around the park.

Moved: Mayor Gordon

Seconded: Councillor Fulton

**THAT** the Audit and Risk Committee:

- (a) **Receives** report No. 260220060391.
- (b) **Receives** the Draft Statement of Intent for Te Kōhaka o Tūhaitara Trust for the year ending 30 June 2027 (Trim 260302067398[v02]).
- (c) **Notes** that under the Local Government Act 2002, the Audit and Risk Committee may request Te Kōhaka o Tūhaitara Trust to make changes to the Draft Statement of Intent. Te Kōhaka o Tūhaitara Trust would consider the requested changes and present the final Statement of Intent prior to 30 June 2026.
- (d) **Notes** that the financial forecast for the years 2026/27 through to 2028/29 presents a net loss each year. Te Kōhaka o Tūhaitara Trust acknowledges that it will need to find additional funding sources or make cost savings to balance the budget.
- (e) **Notes** seven proposed changes to the draft Statement of Intent from the 2025/26 Statement of Intent for Te Kōhaka o Tūhaitara Trust as outlined in section 4.3.

**CARRIED**

Mayor Gordon acknowledged N Atkinson and K Patterson for their leadership and ability to guide the Trust through challenging circumstances. He also recognised the contribution of former Chairperson A Blackie. Mayor Gordon confirmed the Council's support for the Trust's work and highlighted the need to review its governance arrangements to ensure ongoing progress. He supported the draft Statement of Intent, which maintained the current operating approach for the coming year.

Councillor Fulton thanked N Atkinson for a clear overview of the financial position and the Statement of Intent, and commended the Trust for effectively managing a significant community asset during difficult years.

Councillor Goldsworthy supported the earlier comments and endorsed the broad scope of the Statement of Intent, noting that it provided flexibility should circumstances improve.

#### 5.4 **Review of Audit New Zealand Recommendations** – P Christensen (Finance Manager)

P Christensen presented the report outlining Audit New Zealand's previous recommendations and took the report as read.

In response to a query from Councillor Fulton regarding vested interests and the Register of Interests, P Christensen advised that the recommendations related to improving how interests were presented to the public, particularly on the Council's website. He noted that amendments to the format were required to improve transparency, clarify the information, and clearly identify items relating to pecuniary interests. The recommendations focused on supporting full disclosure rather than implying any liability on Councillors

Moved: Councillor Ward

Seconded: Councillor Bartle

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 260202017838.
- (b) **Notes** that the implementation of audit recommendations is either completed, in progress or is waiting for the implementation of Datascape to be completed.

**CARRIED**

#### 5.5 **Corporate Risks Update** – S Nation (Senior Quality and Risk Advisor)

S Nation presented an update on the Council's Corporate Risks as at 9 March 2026, noting that the report did not reflect risks associated with the emerging fuel crisis, as this issue arose after the report was prepared.

Members expressed concern about the potential impact of rising petrol prices on the Council's operational efficiency and costs. In response, C Genet advised that the Management Team had already met to consider the implications and was assessing how best to manage any effects on current and future Capital Works Programme projects, as well as day-to-day operations. He emphasised the need for a measured and pragmatic approach.

In reply to Councillor Ward's query about the Council's vehicle fleet, C Genet confirmed that not all vehicles were hybrids.

Moved: Councillor Fulton

Seconded: Councillor Doody

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 260223061501.
- (b) **Notes** the current Corporate Risks.
- (c) **Notes** the increase in risk ratings for risks relating to the impact of Local Government reform and implementation of the new Council Enterprise System.
- (d) **Notes** that the Health, Safety and Wellbeing risk register is reported separately and is managed and overseen by the Health, Safety and Wellbeing Manager.

**CARRIED**

Councillor Fulton noted that global political developments had significant implications for the Council and its community. He commended Management for proactively assessing how rising fuel costs and potential shortages could affect Council operations.

Councillor Doody agreed, observing that the community had shown resilience and that the Council had effectively managed previous challenges, including Covid-19.

Mayor Gordon emphasised that a calm, considered approach was essential and that developing a well-planned strategy should remain the priority.

5.6 **Non-Financial Performance Measures for Financial Year 2025/2026 Quarter Two (October to December 2025)** – H Street (Corporate Planner)

H Street briefed the Committee on the Council's non-financial performance for October to December 2025 and took the report as read.

Councillor McLaren queried the increase in water loss and why it had not been identified sooner. He also asked what actions were planned to improve the target, expressing concern that losing a fifth of extracted water appeared inconsistent with the principles of Te Mana o te Wai. H Street advised that the leak had been reported outside normal hours and was not addressed until the following day. She confirmed that further investigation would be undertaken and that the details would be circulated to members.

Councillor Bartle requested additional information on long-term rubbish volume trends. H Street noted that rubbish volumes had decreased over the past 10 years and agreed to circulate further data for members' information.

Councillor Fulton raised concerns about the resealing road percentage, noting that growth-related demand appeared to be outpacing delivery. He also asked whether a more practical balance could be achieved between meeting healthy home standards and refurbishing elderly persons' housing to reduce the time units were unavailable. C Genet reminded members that the report provided a performance overview and that operational matters should be directed to the relevant departments. He also suggested that staff from those departments could be present at future meetings to assist with questions of a technical nature.

Councillor Goldsworthy asked whether the report was circulated to other Committees or only presented to the Audit and Risk Committee. C Genet advised that the report was available to all elected members but was not specifically circulated to other committees or community boards. Councillor Goldsworthy further asked how many of the unmet measures were statutory or internally set. H Street responded that some measures were internally set, while others were statutory measures. It was agreed future reports would

show which measures are statutory.

Moved: Councillor Fulton

Seconded: Councillor Doody

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 260227066175
- (b) **Receives** the Waimakariri District Council Quarterly Non-Financial KPI Report October to December 2025 (Trim 260212024714).
- (c) **Notes** 79 (88%) of performance measures for the second quarter of the 2025/26 financial year were achieved, and 10 were not achieved. 91% achievement is the forecast result for the year.
- (d) **Notes:** eleven (12%) of the measures did not meet the target, but five were within 5% of being achieved.

**CARRIED**

Councillor Fulton noted that the report provided a clear overview of the Council's performance but requested that future reports include additional detail on unmet targets.

Councillor Doody noted her satisfaction with the refurbishment of elderly housing, observing that the upgrades appropriately restored units to healthcare-standard condition.

5.7 **Cyber Security – Status Report** – A Keiller (Chief Information Officer) and O Payne (Cyber Security Analyst)

A Keiller and O Payne attended the meeting to present the report on the Council's cyber security compliance score. A Keiller advised that the Council used the SAM for Compliance Framework to assess network performance and noted the growing number of councils subscribing to it.

O Payne provided an overview of his role and outlined how the framework supported the maintenance of a secure operating environment. He explained that, in addition to cybersecurity, the framework analysed data to support continual improvement in technology practices. It assessed approximately 351 factors, including technology systems, vendor relationship management, and the Council's approach to evaluating contractual clauses.

Councillor Fulton asked what would trigger a security alert to the Council and the public, particularly regarding breaches of personal information. A Keiller advised that no single threshold applied and that staff were required to assess the organisational impact and follow the established escalation process.

Councillor Bartle asked whether any significant security breaches had occurred. A Keiller noted that the Council had experienced only minor incidents, all of which had been contained internally.

Councillor Goldsworthy asked when the next penetration test was scheduled, noting that the previous test was conducted in 2021. A Keiller advised that a test was planned for later in the year and explained that the Council engaged an external provider to attempt to access the system to identify potential vulnerabilities.

Moved: Councillor Ward

Seconded: Councillor Bartle

**THAT** the Audit and Risk Committee:

- (a) **Receives** report No. 260225064191.

- (b) **Notes** that our overall Framework compliance score sits at 85.28% against a New Zealand-wide benchmark of other councils of 63.76%.
- (c) **Notes** that the benchmark score is compared against the progress of 60% of New Zealand Councils that are enrolled and actively using the framework.

**CARRIED**

Councillor Ward acknowledged the team's vigilance in maintaining the Council's cybersecurity

## 6. PORTFOLIO UPDATES

### 6.1 Audit, Risk, Annual / Long Term Plans – Councillor Joan Ward

- Annual Plan
  - The Annual Plan consultation would commence on Friday, 20 March, to 20 of April 2026.
  - Five drop-in events would be held around the district to seek feedback on and provide information to the community. The drop in's were as follows:
    - 19 March – Rangiora – Council Chambers (5-7pm)
    - 25 March – Kaiapoi – Ruataniwha Kaiapoi Civic Centre (5-7pm)
    - 8 April – Woodend Community Centre (5-7pm)
    - 11 April – Oxford A&P Show – All day
    - 15 April – Pegasus Community Cuppa – (10 – 12pm)
 Elected members were encouraged to attend these events to hear community feedback on the draft 2026/27 Annual Plan.
- External audit of the Council's Annual Report
  - Planning for the audit was underway - Initial meetings between staff and the auditors had been held to update the auditors on key risks, issues and matters of significance.
  - Further meetings were scheduled with the CE, Mayor and Portfolio holder.
  - The Council's appointed auditor, Dereck Ollsson, would address the next Audit and Risk Committee meeting to present the relevant planning letters.
  - The Council was also working with Audit New Zealand on the timing of the audit of the Long-Term Plan as part of project planning for the LTP.
- Risk management
  - Since the time of preparing this report, the war in Iran has escalated considerably.
  - Staff were cognisant of risks to fuel supply and inflationary risks arising from the conflict.
  - Staff continue to monitor economic commentary to inform the Council's Risk Register and planning

### 6.2 Communications – Councillor Shona Powell

- The Local Government Reforms webpage recorded 843 visits since 1 January 2026.
- Engagement metrics for the two live consultation topics were as follows:
  - **Youth Action Plan** (opened 18 February): 311 aware, 62 informed, three engaged.
  - **Woodend/Pegasus Area Strategy Review** (opened 5 March): 104 aware, 18 informed, 18 engaged.
- The Do You Know campaign continued, with digital advertisements displayed in Waimakariri retail locations alongside the online campaign.

- Media queries totalled 33 in February 2026 and 14 to date in March 2026, covering topics including rural hospitals, development levies, rates capping, local waterways, homelessness, and the Woodend/Pegasus Strategy.
- The Draft 2026/27 Annual Plan was scheduled for release later in the week. Drop-in sessions were promoted through social media and EDMs to support accessibility.
- The Social Media Content Strategy, focusing on educational and short-form video content, continued to perform well, attracting 113,000 viewers in the past month. A recent detour-related video reached over 30,000 views.

Councillor Fulton advised that the Oxford–Ohoka Community Board had expressed concern about holding the Annual Plan drop-in session during the A&P Show, noting this could undermine the Board’s efforts to maintain a distinct identity from the Council. He also considered it unreasonable to expect Board members to respond to rate-related queries and the cost of infrastructure. Councillor Doody agreed that the A&P Show was not an appropriate forum for an Annual Plan engagement.

### 6.3 **Customer Services** – Councillor Wendy Doody

- Thanked C Genet and M Harris for their support in helping her become familiar with her new portfolio.
- Acknowledged the strong performance of Customer Service staff, noting their responsiveness and technical capability.
- Reported that the Kaiapoi Service Centre received commendation from a customer for staff professionalism and their commitment to maintaining safety during an incident.
- Recognised staff for their effective assistance in locating a grave at the Rangiora Cemetery, with visiting relatives expressing appreciation for the high level of service received.

### 6.4 **Procurement (Efficiencies and Savings)** – Councillor Tim Bartle

- *Procurement Workplan* – the Procurement Workplan for the year was significant, focusing on key activities including procurement support, training, leveraging All-of-Government contracts, a review of the procurement strategy and contract management support.
- *Training* – staff had received recent training on the procurement policy. This focuses on changes to the policy, managing conflicts of interest and what to do when procuring IT solutions.
- *Whitiora* – procurement staff had met with Whitiora staff recently on social procurement. This was a positive initial meeting, focused on identifying areas of commonality between the two parties.

Councillor Fulton advised that he had received feedback from contractors who were dissatisfied after unsuccessful tender bids and sought clarification on how local contractor status was weighted in the evaluation process. C Genet confirmed they could seek feedback from staff involved in the tender process, but if they were unsure who to contact he would act as the initial point of contact where necessary.

## 7. **QUESTIONS**

Nil.

## 8. **URGENT GENERAL BUSINESS**

Nil.

**9. MATTERS TO BE CONSIDERED WITH THE PUBLIC EXCLUDED**

Moved: Councillor Goldsworthy

Seconded: Councillor Ward

In accordance with section 48(1) 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 (or sections 6, 7 or 9 of the Official Information Act 1982, as the case may be), it was moved that the public be excluded from the following parts of the proceedings of this meeting:

Item 9.1 Minutes of the Public Excluded portion of the meeting of the Audit and Risk Committee held on Tuesday, 17 February 2026

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 were as follows:

Item No.	Subject	Reason for excluding the public	Grounds for excluding the public-
<b>CONFIRMATION OF MINUTES</b>			
9.1	Minutes of the Public Excluded portion of the meeting of the Audit and Risk Committee held on Tuesday, 17 February 2026	Good reason to withhold exists under section 7	To protect the privacy of natural persons, including that of deceased natural persons <b>LGOIMA Sections 7(2) (a).</b>

**CARRIED**

**CLOSED MEETING**

*The public excluded portion of the meeting was held from 10.54am to 10.56am.*

**OPEN MEETING**

Moved: Councillor Goldsworthy

Seconded: Councillor Fulton

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

**CARRIED**

**NEXT MEETING**

The next meeting of the Audit and Risk Committee was scheduled for Tuesday, 19 May 2026, at 9am to be held in the Council Chamber, Rangiora Service Centre, 215 High Street, Rangiora.

THERE BEING NO FURTHER BUSINESS, THE MEETING CONCLUDED AT 10.58AM.

**CONFIRMED**

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date

**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR DECISION****FILE NO and TRIM NO:** GOV-01-15 / TRIM 260507111258**REPORT TO:** AUDIT AND RISK COMMITTEE**DATE OF MEETING:** 19 May 2026**AUTHOR(S):** Chris Genet, General Manager Finance and Business Support**SUBJECT:** 2026 Audit Planning Letters from Audit New Zealand**ENDORSED BY:**  
(for Reports to Council,  
Committees or Boards)  
General Manager  
Chief Executive**1. SUMMARY**

- 1.1. The purpose of this report is to present the Audit Plan for the Committee's consideration and the Audit Engagement Letter and Audit Proposal Letter for recommendation to the Council.
- 1.2. The Audit Plan is received by the Council annually and sets out the plan for the audit for the year ended 30 June 2026. It outlines the areas of focus for the audit, and logistics including the staff assigned to the audit and the audit timetable. The focus areas and logistics have been reviewed by staff and are considered to be appropriate.
- 1.3. The Audit Engagement letter is received every three years. It sets out terms for the audit contract (along with the Audit Proposal Letter) and outlines the auditor's and Council's responsibilities in relation to the audit.
- 1.4. The Audit Proposal letter is received every three years. This sets out the expected hours to complete the audit and the proposed audit fee. The proposed audit fee (excluding disbursements) is \$314,858, reflecting an estimated 1216 hours of audit effort. The Audit Proposal Letter includes a fee for the year ended 30 June 2026 only, with fees for the following two years to be agreed in the years of the audits. This approach has been taken for all local authority audits due to uncertainty in audit scope for the sector given the current programme of local government sector reform.
- 1.5. Dereck Ollsson (Audit Director, Audit New Zealand) will be in attendance at the meeting to present the letters and answer any questions the Committee may have on their contents.

**Attachments:**

- i. Audit New Zealand Audit Plan for the year ending 30 June 2026 (TRIM 260507111261)
- ii. Audit New Zealand Audit Engagement Letter for the three years ending 30 June 2028 (TRIM 260507111267)
- iii. Audit New Zealand Audit Proposal Letter for the three years ending 30 June 2028 (TRIM 260507111272).

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

- (a) **Receives** Report No. 260507111258.
- (b) **Agrees** to the audit plan for the year ended 30 June 2026, as provided by Audit New Zealand.

*AND*

**THAT** the Audit and Risk Committee recommends:

**THAT** the Council:

- (a) **Approves** the Audit Engagement Letter and Audit Proposal Letter for the three years ending 30 June 2028, with the Mayor to sign both letters on behalf of the Council.
- (b) **Notes** the contents of the Audit Plan, including the areas of audit focus and timetable for the audit.
- (c) **Approves** additional budget of \$29,978 for the audit fee in the 2025/26 financial year.
- (d) **Notes** the audit fee has increased \$29,787 from \$285,071 to \$317,158. The increase in audit fee is attributed to a revised staffing mix for the audit, increased charge out rates for auditors, an increase in the OAG Audit Standards and Quality support fees, and removal of the previous \$15,004 discount to the audit fee.

### 3. **BACKGROUND**

- 3.1. The Auditor-General is the auditor of all public entities under statute including the Waimakariri District Council. The Auditor-General allocates audits to audit service providers to conduct audits on his behalf. For the audit of Waimakariri District Council the Auditor-General has allocated the audit for the three-year period ending 30 June 2028 to Audit New Zealand, and appointed Dereck Ollsson as the Appointed Auditor.
- 3.2. The Annual Report includes financial statements, performance measures and other disclosures required under the Local Government Act 2002 and other regulations. The Annual Report is required to be prepared and audited annually.

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

- 4.1. Audit New Zealand have supplied the following planning letters in relation to the audit:
  - 4.1.1. The Audit Plan, which outlines the focus areas of the audit, areas of interest in local government audits, the audit team assigned to complete the audit and the audit timetable for the year ending 30 June 2026.
  - 4.1.2. The Audit Engagement Letter, which outlines the terms of the audit engagement and respective responsibilities of the Appointed Auditor and the Council in respect of the audit. The letter covers the three years ending 30 June 2028.
  - 4.1.3. The Audit Proposal Letter, which outlines the proposal to conduct the audit for the three years ending 30 June 2028. This includes the expected hours and fees for the audit. The proposal covers three years but sets hours and fees for one year only. This approach has been taken for all local authority audits due to uncertainty in audit scope for the sector given the current programme of local government sector reform.
- 4.2. The areas of audit focus, timetable and audit hours and fees are the matters of most significance within these letters. We have summarised these below.

- 4.3. The areas of audit focus in the audit plan are:
- 4.3.1. Valuation of infrastructure assets – infrastructure assets are required to be revalued periodically. Specifically, valuations are required whenever it is expected that there is a material difference between the value they are carried at in the financial statements, and the value that is expected if a valuation was undertaken. This year three waters and roading assets are being revalued. Valuations are an area of audit focus because of the significance of the asset values to the financial statements, and the fact they require the use of significant assumptions and judgements to determine valuation.
  - 4.3.2. Fair value assessment of infrastructure assets – for assets which are valued periodically, but we choose not to value in any given year we must complete a fair value assessment to prove they don't require valuation. This means we need to demonstrate the difference between what assets are currently held at, and what they would be valued at is not materially different from each other. We assess this using information from valuers, internal costing information, and published indices. This is an audit risk as judgements and assumptions used in the assessment can be subjective, and if the assessment was incorrect further asset valuations would be required.
  - 4.3.3. Completeness and valuation of vested assets and development contributions – as a growth Council we have a significant level of development contributions and vested assets pertaining to development in the district. Complex arrangements or delays in the receipt of asset information can lead to accounting errors. Specifically, a charge may not be recognised in the correct year, or charged at the correct amount.
  - 4.3.4. Capital asset additions and work in progress - the Council has a significant capital programme and high volume of capital asset additions. The value and volume of these transactions, along with manual processes for capitalisation mean there is inherent risk that costs are not capitalised correctly. The risk relates to determining which costs are operating or capital in nature, the timing of capitalisation and its resulting impact on when an asset is depreciated from.
  - 4.3.5. Implementation of Datascope - the Council is currently implementing Datascope from 1 July 2026. The implementation doesn't directly implement the current year that is being audited, with the exception of ensuring costs incurred for the project are treated correctly. Management considers there is a low risk around this treatment given software as a service costs have been assessed previously and expensed. Audit New Zealand also highlight there is a risk that existing controls are not effective in the current year, given the focus on implementation of the new system.
  - 4.3.6. The risk of management override of internal controls - this is a mandatory risk under audit standards and is required to be considered on all audits. The risk highlights that there is an inherent risk management can override controls that are in place. This is inherent due to management's position and access to accounting systems and records.
- 4.4. The areas of audit focus have been discussed and agreed with key finance staff and the General Manager Finance and Business Support. The Chief Executive, Mayor, Chair of the Audit & Risk Committee and portfolio holder have also met with Audit New Zealand to discuss audit planning, including the contents of the letters.

- 4.5. A summary of the timetable for the audit is as follows:

Interim audit commenced	27 April 2026
Pre final audit (bringing forward audit procedures)	6 July 2026
Final audit begins	24 August 2026
Verbal audit clearance given	30 September 2026
Audit opinion and draft report to the Council issued	6 October 2026

- 4.6. The proposed audit hours for the audit are 1216, a full breakdown of this is provided in the letter. This reflects an increase of 16 hours from previous contracts and reflects a revised staffing mix for the audit, including inclusion of an engagement quality review director for the audit.

- 4.7. The audit fee has increased \$29,787 from \$285,071 to \$317,158 (excluding disbursements). Disbursements are estimated at \$2,300. The increase in audit fee is attributed as follows:

Revised staff mix for the audit and update to staff charge out rates	\$14,462
Increase in OAG Audit Standards and Quality Support fees	\$ 321
Removal of previous discount to the audit fee	\$15,004

- 4.8. A discount was previously applied to the audit fee over the previous three-year contract period. This was due to significant increases in audit fees in the last three-year contract round to re-baseline audit fees in line with the required audit effort. Discounts were used to phase in the impacts of significant increases.

- 4.9. The audit fee does not include audit effort relating to implementation of the Council's Financial Management Information System Datascape. Any work that is necessary pertaining to the Datascape implementation will be negotiated and billed separately.

- 4.10. The Audit and Risk Committee has the following options:

- 4.10.1. Option 1: Agree to the Audit Plan and recommend the Audit Engagement Letter and Audit Proposal Letter to the Council for approval (staff recommended option).

This is the recommended option from staff following review of the audit planning letters. Staff consider the arrangements for the audit can be accomplished within the required timeframes, and audit focus areas are relevant to the audit.

- 4.10.2. Option 2: Seek to negotiate other arrangements for the audit with Audit New Zealand.

The Committee could instruct staff to seek other arrangement for the audit with Audit New Zealand. This is not the recommended option following review of the audit planning letters. The Committee may wish to consider this option if there are matters or terms which they believe need to be considered further.

### **Implications for Community Wellbeing**

There are implications on community wellbeing by the issues and options that are the subject matter of this report. The Annual Report reports service performance of the Council against the performance measures and targets set out in the long-term plan. This demonstrates council's performance against intended levels of service, which contribute to community outcomes outlined in the long-term plan.

The audit provides assurance that reported performance fairly presents in all material respects, the Council's actual levels of service compared with the intended levels of service planned in the long-term plan.

4.11. The Management Team has reviewed this report and support the recommendations.

## **5. COMMUNITY VIEWS**

### **5.1. Mana whenua**

Te Ngāi Tūāhuriri hapū are likely to be affected by or have an interest in the subject matter of this report.

The audit provides assurance that Council's financial statements are presented fairly in all material respects and comply with generally accepted accounting practice. It also provides assurance that service performance measures are fairly presented and reflect the Council's actual level of service, compared to its intended level of service from the long-term plan.

Te Ngāi Tūāhuriri will be interested in the reported performance of the Council in the Annual Report as it relates to their interests in the District.

### **5.2. Groups and Organisations**

Groups and organisations are likely to be affected by, or to have an interest in the subject matter of this report as readers of the annual report.

### **5.3. Wider Community**

Readers and stakeholders of Council have an interest in the Annual Report, including the Auditor's Report.

## **6. OTHER IMPLICATIONS AND RISK MANAGEMENT**

### **6.1. Financial Implications**

There are financial implications of the decisions sought by this report.

This budget is included in the Annual Plan.

<b>Year ended 30 June 2026</b>	<b>\$</b>
Audit fee	314,858
Estimated disbursements	2,300
Total cost	317,158
Budget in Annual Plan 25/26	\$287,180
Shortfall	\$29,978

The proposed fee results in a budget shortfall of \$29,978. Approval of the additional budget is sought in the recommendations to Council in the report.

### **6.2. Sustainability and Climate Change Impacts**

The recommendations in this report do not have sustainability and/or climate change impacts.

### **6.3. Risk Management**

There are no risks arising from the adoption/implementation of the recommendations in this report.

**6.4. Health and Safety**

There are not health and safety risks arising from the implementation of the recommendations in this report.

**7. CONTEXT**

**7.1. Consistency with Policy**

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

**7.2. Authorising Legislation**

The Auditor-General is the statutory auditor of the Waimakariri District Council under section 14 of the Public Audit Act 2001. Audit New Zealand have been appointed under sections 32 and 33 of the Act.

Under section 99 of the Local Government Act 2002, the annual report is required to include an audit report.

**7.3. Consistency with Community Outcomes**

The Council's community outcomes are relevant to the actions arising from recommendations in this report.

The audit process contributes to the community outcome that "Public organisations make information about their plans and activities readily available".

7.3.1. Public organisations make information about their plans and activities readily available.

7.3.2. Public organisations make every effort to accommodate the views of people who contribute to consultations".

**7.4. Authorising Delegations**

Under Policy S-DM1022, the Audit and Risk Committee has the jurisdiction to "Liaise with and manage the Council's relationship and arrangements with the Council's external auditors".

# Audit plan

## Waimakariri District Council

For the year ending 30 June 2026

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AUDIT NEW ZEALAND  
Mana Arotake Aotearoa



## Executive Summary

I am pleased to present our audit plan for the audit of Waimakariri District Council for the year ending 30 June 2026. Our role as your auditor is to give an independent opinion on the financial statements and service performance information. We also recommend improvements we identified during the audit.

We have developed the contents of this plan through discussions with the Mayor, Chair of the audit and risk committee, Chief Executive, and other members of senior management. We are happy to elaborate further on the matters raised.

Yours sincerely



**Dereck Ollsson**  
Appointed Auditor  
16 April 2026

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## Focus areas: Risks and issues



Based on the planning work and discussions we have completed to date; we set out the main audit risks and issues in the table below. These will be the focus areas during the audit. Additional risks may also emerge during the audit. These risks will be factored into our audit response and our reporting to you.

Risk/issue	Our audit response
<b>Valuation of infrastructure assets</b>	
<p>The Council revalues its infrastructure assets whenever there is expected to be a material movement in the fair value of those assets. We understand that the Council intends to revalue its three waters, as well as its roading and bridges assets as at 30 June 2026.</p> <p>The reasonableness of the valuation depends on the valuation method applied, the completeness and accuracy of the source data, and the appropriateness of key assumptions. Some valuations are inherently complex and involve the use of numerous data sources and key assumptions that can have significant impacts on valuations and the future depreciation expense.</p> <p>One of the key assumptions in a depreciated replacement cost valuation is the unit rate adopted for significant components. When developing the unit rates, the Council should have a documented methodology and database of cost information to support the unit rate applied in the valuation.</p> <p>The Council should ensure the scope of the valuation work is sufficient and the reasons for the movement in the valuation are documented and justified.</p> <p>As a minimum, the reasons for the movement should identify and explain movements at an asset component level since the last</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• review the valuation reports to assess the objectivity and competence of the valuers and whether the requirements of accounting standard, PBE IPSAS 17, <i>Property, Plant and Equipment</i>, have been met;</li> <li>• assess relevant quality controls that support the integrity of the underlying data and assumptions schedules used in the valuations;</li> <li>• obtain an understanding of and test the underlying source data used in the valuations;</li> <li>• review the methodology used to develop unit rates and test those rates back to the Council’s analysis of recent contract costs;</li> <li>• engage with the valuers as necessary when assessing the reasonableness of the assumptions and methodology used and the reasons for movements in key asset components;</li> <li>• review the accounting entries and the fixed asset register to ensure the values are correctly updated; and</li> <li>• review the appropriateness of the disclosure, including any narrative.</li> </ul>

Risk/issue	Our audit response
<p>valuation due to changes in source data (for example, lengths and volumes), unit rates and any other significant adjustments.</p> <p>Valuations prepared by a firm external to the Council should be subject to quality reviews by the valuation firm and suitably experienced members of the Council's management team. When a valuation is completed internally this should be peer reviewed by a suitably experienced and qualified person, for example an external valuation firm would be considered appropriate.</p>	
<p><b>Fair value assessment of infrastructure assets (non-revaluation year)</b></p>	
<p>For those assets carried under the valuation model that the Council does not plan to revalue, the Council needs to perform a fair value movement assessment (assessment) to determine whether there could be a material difference between the fair value and the carrying value.</p> <p>An assessment should:</p> <ul style="list-style-type: none"> <li>• factor in local cost information;</li> <li>• utilise relevant and reliable price movement indicators; and</li> <li>• involve consultation with valuers, where necessary.</li> </ul> <p>If the fair value movement of the assets, individually or in combination with other asset classes, is likely to be material, the Council will need to complete a full revaluation. If specified criteria are met, the Council may be able to undertake an index-based- revaluation.</p>	<p>We will review the reasonableness of the Council's assessment including the appropriateness of the assumptions used in the assessment.</p>

Risk/issue	Our audit response
<b>Completeness and valuation of vested assets and development contributions</b>	
<p>The Council has previously identified errors relating to the completeness of vested assets in the previous years. Due to the history of errors, and the level of growth in the district, the completeness of vested assets remains an area of audit focus for the audit.</p> <p>Based on discussions with management and from results of our review in the prior year, there are plans in place to continue to improve the current system to prevent further errors and reinforce the processes.</p> <p>Development contributions (and financial contributions, which are levied under the Resource Management Act) are an important funding tool for the Council.</p> <p>High growth in the Council and a history of complex offsetting arrangements with developers create risks that development contributions are not recognised correctly in the financial statements.</p> <p>Development contributions can be contentious. There is an inherent risk that developers may challenge Council's compliance with legal requirements.</p> <p>The Council may also face the risk of needing to repay contributions if developments do not proceed. To manage this, the Council needs adequate records.</p>	<p>In response to this risk, we will:</p> <ul style="list-style-type: none"> <li>• obtain a list of section 224c certificates issued during the year and after year end, and select a sample to check that assets included in as-built plans, have been correctly recognised;</li> <li>• review Council's assessment in relation to the classification between vested assets and Council contributed/purchased assets;</li> <li>• review the Council's reconciliation of land it holds title to, to the district rating roll, and confirm the valuer performed appropriate title searches;</li> <li>• review the unit rates applied in the valuation of assets for vested assets;</li> <li>• review the Council's controls to ensure all development contributions are charged in accordance with the policy;</li> <li>• confirm whether the use and application of funds received for development contributions is appropriate and has been correctly accounted for; and</li> <li>• ensure the appropriateness of relevant disclosures in the financial statements.</li> </ul>

Risk/issue	Our audit response
<b>Capital asset additions and work in progress (WIP)</b>	
<p>The Council continues to have a significant ongoing capital programme. Accounting for capital projects, that are either completed during the year or in progress at balance date, requires assumptions and judgements to be made that can have a significant impact on the financial statements, including:</p> <ul style="list-style-type: none"> <li>• assessment of the nature of costs and either capitalisation of them as work in progress, or their recognition as expenses;</li> <li>• identification of asset components and assignment of appropriate useful lives to these components;</li> <li>• identification of the appropriate date of capitalisation of the asset, transfer of costs from work in progress to asset additions and the commencement of depreciation of the asset; and</li> <li>• incorrect classification of costs between capital and operating expenditure, and delays in charging depreciation after an asset enters use.</li> </ul> <p>The current capitalisation process is highly manual and conducted only once a year. Consequently, projects completed during the year are capitalised solely at year-end, resulting in bottlenecks during this period. To mitigate these delays, the frequency of capitalising completed projects should be increased to a quarterly basis.</p>	<p>We will review the accounting for costs incurred on capital projects, including:</p> <ul style="list-style-type: none"> <li>• the correct classification of costs as either capital or operating in nature;</li> <li>• appropriate capitalisation of completed assets, including transfers from work in progress; and</li> <li>• the reasonableness of depreciation rates and useful lives applied to asset components; and the disclosures within the financial statements.</li> </ul>

Risk/issue	Our audit response
<b>Upcoming implementation of new Financial Management Information System (FMIS) - from TechOne to CES</b>	
<p>The Council will transition from TechOne to the Council Enterprise System (CES) as its FMIS from 1 July 2026. While the change does not affect the current-year financial reporting, preparations for the transition may influence existing processes and internal controls.</p> <p>There is a risk that activities associated with the upcoming system implementation may:</p> <ul style="list-style-type: none"> <li>• affect the effectiveness of existing internal controls during the current year; and</li> <li>• create risks relating to data migration and opening balances that will be relevant for next year's audit.</li> </ul>	<p>We will:</p> <ul style="list-style-type: none"> <li>• obtain an understanding of the implementation plan and any system-related changes occurring during the year;</li> <li>• consider whether preparations for the new FMIS have affected existing controls or financial reporting processes; and</li> <li>• factor the upcoming system change into our planning for next year's audit, including considerations of data migration risks.</li> </ul>
<b>The risk of management override of internal controls</b>	
<p>There is an inherent risk of fraud in every organisation due to management override of internal controls. Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Auditing standards require us to treat this as a risk on every audit.</p>	<p>Our audit response to this risk includes:</p> <ul style="list-style-type: none"> <li>• testing the appropriateness of selected journal entries;</li> <li>• reviewing accounting estimates for indications of bias; and</li> <li>• evaluating any unusual or one-off transactions, including those with related parties.</li> </ul>

## Other areas of interest across the local government sector

There are a number of sector wide issues significant to most local authorities. These include areas of interest that are not necessarily significant to the Council but are areas we monitor as part of our responsibility to consider the broader risks affecting local authorities. We have reviewed the specific areas of interest for the 2025/26 year and have not identified any areas of focus, over and above, those already covered in this plan. Should any additional areas be identified during the year we will notify the Council separately.

### Local Government (System Improvements) Amendment Bill

The System Improvements Bill aims to reduce pressure on council rates by amending the Local Government Act 2002 to:

- refocus the purpose of local government (removing the four well-beings);
- improve measurement and public reporting of council performance;
- prioritise core services in council spending decisions;
- strengthen transparency and accountability (mandatory codes of conduct and standing orders); and
- provide regulatory relief by reducing or clarifying certain requirements.

The Council should consider the implications for financial and non-financial performance reporting, compliance with new disclosure requirements, and any adjustments needed to planning and reporting frameworks to align with the amended legislation.

### Resource Management Act reforms

The Government is progressing reforms to replace the Resource Management Act 1991 (RMA) through the introduction of the Planning Bill and the Natural Environment Bill, with enactment expected by mid-2026. Under the new planning system, councils' will have statutory responsibilities to:

- jointly make and maintain a spatial plan for the region;
- make and maintain a regulatory plan (a regional council makes a natural environment plan, each territorial authority makes a land-use plan, and a unitary authority prepares both); and
- administer and implement their regulatory plans including consenting/permitting, monitoring and enforcing compliance, and regulating and managing effects.

The spatial plan, natural environment plan and land-use plans are proposed to be brought together into a combined regional plan.

As your auditors, understanding how the Council is responding to these significant changes and what systems and processes are being established, will be important for long-term plan planning and future audit rounds.

## Materiality

Materiality refers to information that, if omitted, misstated, or obscured, could reasonably be expected to:

- influence readers' overall understanding of the financial statements and service performance information; and
- influence readers in making decisions about the stewardship and allocation of resources or assessing your performance.

This definition of materiality is broader than the one used in the private sector.

It is a matter of judgement whether information is material considering the surrounding circumstances and its impact. Qualitative considerations are just as important as quantitative considerations.

The Council and management needs to make their own assessment of materiality from a preparer's perspective. The Council and management should not rely on our materiality assessment as a basis for making its own judgements about the integrity of the financial statements and service performance information.

## Financial statements materiality

Overall materiality - used for asset revaluations	\$255,000,000
Specific materiality - used for all other items	\$4,700,000
Clearly trivial threshold	\$235,000

This materiality is subject to change once the actual results for the current year are available.

We design our audit procedures to detect misstatements at a lower level than overall materiality. This takes account of the risk of cumulative misstatements and provides a safety net against the risk of undetected misstatements.

We will report all uncorrected misstatements to the Council other than those

### Misstatements

Misstatements are differences in, or omissions of, amounts and disclosures that may affect a reader's overall understanding of your financial statements and service performance information. We assess the effects of any detected and uncorrected misstatements, individually and in aggregate, against materiality and qualitative considerations.

that are **clearly trivial** with no relevant qualitative considerations. Where management does not wish to correct a misstatement, we will seek written representations from the Council on the reasons why the corrections will not be made.

## Materiality for service performance information

At an overall level, we assess whether the service performance information is suitable, given your purpose and the nature of your activities, and whether the reporting allows for an informed assessment of the council's performance. In doing this, we consider whether the information is relevant, complete, reliable, neutral, and understandable.

We set materiality for service performance information at an individual measure level based on what we expect would influence readers' overall understanding, decision-making, or assessment of council's performance. We normally express this materiality as a percentage of the reported result.

Outlined below are the measures we assessed as material and our materiality for planning purposes. We will reassess this during the audit.

Material measure	Materiality
<b>Safety of drinking water</b> The extent to which the local authority's drinking water supply	Quantitative materiality is not applicable. The reported result is

Material measure	Materiality
complies with the drinking water quality assurance rules.	to be qualitatively consistent with supporting information.
<b>Water supply - Customer satisfaction</b> The total number of complaints received by the local authority about any of the following: a) drinking water clarity; b) drinking water taste; c) drinking water odour; d) drinking water pressure or flow; e) continuity of supply, and f) Council's response to any of the above expressed per 1,000 connections to the local authority's networked reticulation system.	8% of result.
<b>Wastewater – system adequacy</b> The number of dry weather sewerage overflows from the territorial authority's sewerage system, expressed per 1,000 sewerage connections to that sewerage system.	8% of result.

Material measure	Materiality
<p><b>Wastewater - Discharge compliance/ management of environmental impacts</b></p> <p>Compliance with resource consents for discharge from the sewerage system measured by the number of:</p> <ul style="list-style-type: none"> <li>a) abatement notices;</li> <li>b) infringement notices;</li> <li>c) enforcement orders, and</li> <li>d) convictions</li> </ul> <p>received in relation to those resource consents.</p>	<p>The reported result is to be qualitatively consistent with supporting information.</p> <p>If a compliance event is disclosed, materiality is 5% of result.</p>
<p><b>Road - Asset quality – renewal of assets</b></p> <p>The percentage of the sealed local road network that is re-surfaced.</p>	8% of result.
<p><b>Roading - response times</b></p> <p>The percentage of customer service requests relating to roads and footpaths responded to within 10 working days.</p>	8% of result.

Material measure	Materiality
<p><b>Building services</b></p> <p>The percentage of building consent applications processed within the statutory 20 working days.</p>	8% of result.

## Expectations

For the audit process to go smoothly for both you and us, there are expectations that each of us need to meet. Our respective responsibilities are set out in our audit engagement letter. Your responsibilities, with appropriate assistance from management, include:

- preparing the financial statements and performance information in accordance with legal requirements and financial reporting standards;
- providing us with access to all relevant records and providing information in a timely manner;
- providing access to staff, who will provide an appropriate level of assistance;
- providing draft financial statements and performance information, including all relevant disclosures, in accordance with the agreed timetable;
- maintaining accounting and other records supporting the information in the financial statements and providing us with access to those records; and
- subjecting the annual report, financial statements, and Service Performance Information to appropriate levels of quality review before they are provided to us.

Our responsibilities include carrying out the audit, maintaining our independence, and providing you with an audit report.

To help you prepare for the audit, we will liaise with management and provide them with a detailed list of the information we will need for the audit. We will use AuditDashboard to make these requests and for transferring files as part of the audit.

## Draft financial statements and performance information

We expect that we will need to perform a detailed review of three versions of the annual report:

- A good quality draft set of financial statements and performance information (including notes) that is reasonably complete, received before or at the start of the final audit visit.
- A final set of financial statements and performance information incorporating all changes identified during the audit, received at the end of the audit.
- A final signed annual report or printers proof version.

We do not intend on performing a detailed check of additional versions. If this becomes necessary, we will discuss this with you first and there will be an additional cost.

## Year-end processes

The year-end financial statement close process and the preparation of the annual report require significant time and effort to complete

them effectively. We want the audit process to run smoothly, and we will work with management to achieve this.

## Bringing forward audit procedures

Substantive audit procedures are traditionally performed after the year end. Where possible, we will aim to bring audit procedures earlier in the year. This will likely be focused on fair value assessments, PPE testing, service performance reporting, year-end revenue and expenditure, and payroll testing. Completion of these tests earlier in the year should allow for more timely identification and resolution of errors.

We will work with management to understand the best audit procedures to bring forward. We will communicate with management if information is not available as agreed, including any impact on the year-end audit.

## Data and Analytics

We intend to obtain the Council's full general ledger data for our audit this year. The data will be transferred and stored securely in our environment, with access restricted to the necessary audit team members for audit purposes only.

The purpose of obtaining this data is to streamline our audit processes and reduce the amount of information we need to request from your staff. Once we have the data, the audit team can use it to make audit testing more efficient.

We will provide guidance to your team on the process for supplying the data and information on security. We are happy to answer any questions your Chief Security Officer or IT team may have.

## Reporting

### Communication with the Council and management

We will meet with the Council and management throughout the audit. We will maintain ongoing, proactive discussion of issues as and when they arise to ensure there are "no surprises".

### Reports to the Council

At the end of the audit, we will report to the Council on:

- our findings on the audit risks identified in this plan;
- any other significant matters found during our audit, including significant deficiencies in internal controls;
- the level of prudence in key judgements made by management in preparing the financial statements; and
- the quality and timeliness of information provided for audit by management.

At our discretion, we may also provide an interim report to the Council and separate reports to management on less significant findings arising from our audit. We will advise the Council if we issue a report to management.

## Our team

Our engagement team is selected to ensure that we have the right subject matter expertise and sector knowledge. Each member of the audit team has received tailored training to develop their expertise.

Our senior audit team members are:

Dereck Ollsson	Appointed Auditor
Rudie Tomlinson	Engagement Quality Review Director
April Rosales	Audit Manager
Tammy Cross	Audit Supervisor
Thembi Mpofo	ISAA Specialist Auditor

The Engagement Quality Review (EQR) Director forms an important part of our internal quality assurance process to maintain and enhance the quality of your audit. They are independent from the day-to-day audit field work and so can provide an independent challenge to the audit team on their judgements. The EQR will work with your Appointed Auditor and the audit team but will not have direct contact with you.

## Timetable

Our proposed timetable is:

Interim audit begins	27 April 2026
Draft interim report to the Council issued	29 May 2026
Pre final audit (bringing forward audit procedures)	6 July 2026
Final trial balance with updated financial statement mapping information to be provided to audit team	17 August 2026
Draft financial statements and service performance information available for audit (including notes) with actual year-end figures Three waters and roading revaluation to be provided to audit team	24 August 2026
Final audit begins	24 August 2026
Final financial statements and service performance information available, incorporating all agreed amendments	22 September 2026
Final annual report available, including any Chair and Chief Executive's overview or reports	22 September 2026
Verbal audit clearance given	30 September 2026
Audit opinion and draft report to the Council issued	6 October 2026

## Our audit process



## Fraud risks

Misstatements in the financial statements and Performance Information can arise from either fraud or error. The distinguishing factor between fraud and error is whether the underlying action is intentional or unintentional. Our consideration of fraud risk covers both misstatements resulting from fraudulent reporting and misstatements resulting from misappropriation of assets.

### Your responsibility

The primary responsibility for the prevention and detection of fraud and error rests with the Council, with assistance from management.

### Our responsibility

Our responsibility is to obtain reasonable, but not absolute, assurance that the financial statements and service performance information are free from material misstatement, including any resulting from fraud. Our approach to obtaining this assurance is to:

- identify fraud risk factors and evaluate areas of potential risk of material misstatement;
- evaluate the effectiveness of internal controls in mitigating the risks;
- perform audit testing to address the risks identified; and
- remain alert for indications of potential fraud in evaluating audit evidence.

The Auditor-General has published useful information on fraud that can be found at [oag.parliament.nz/reports/fraud-reports](https://oag.parliament.nz/reports/fraud-reports).

## Professional judgement and professional scepticism

Auditing standards require us to maintain professional scepticism throughout the audit. Professional scepticism is an attitude that includes a questioning mind and a critical assessment of audit evidence. Professional scepticism is fundamentally a mindset that leads to a questioning approach when considering information and forming conclusions. It means not accepting information at face value, being alert for inconsistencies or anomalies, and considering the possibility of fraud or error.

Exercising professional scepticism means that we will not accept everything you tell us at face value. We will ask you and management to provide evidence to support what you tell us. We will also challenge your judgments and assumptions and weigh them against alternative possibilities.

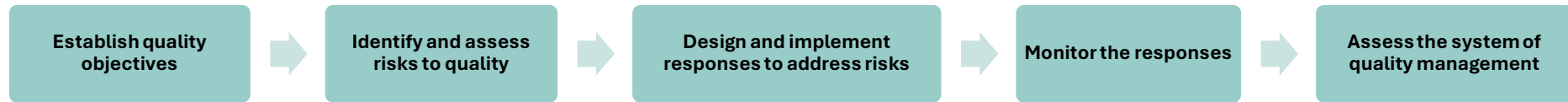
It also means we do not assume that what was true last year remains true this year. Because of this, the audit team will ask management some of the same questions we asked last year. Circumstances can change, information can become outdated, and our audit evidence needs to be current.

## Wider public sector considerations

A public sector audit also examines whether:

- A public entity carries out its activities effectively and efficiently;
- waste is occurring or likely to occur because of any act or failure to act by a public entity;
- there is any sign or appearance of a lack of probity because of any act or omission by a public entity or by one or more of its members, office holders, or employees; and
- there is any sign or appearance of a lack of financial prudence because of any act or omission by a public entity or by one or more of its members, office holders, or employees.

## How we manage quality



We apply a risk-based approach to designing, implementing, and operating the components of our system of quality management (SOQM) in an interconnected and coordinated manner to proactively manage the quality of our audits.

### Quality objectives

Quality objectives are the desired outcomes for each component of the SOQM.

*Audit quality encompasses the key elements that create an environment which maximises the likelihood that we perform quality audits on a consistent basis. Audit quality is about more than issuing the right audit opinion, it is also about how we reach that opinion. We maintain a persistent focus on audit quality and on continuing improvement to audit quality over time.*

Quality objective	What this involves
Governance and leadership	Establishing an environment that supports the system of quality management.
Relevant ethical requirements	All staff understand and fulfil their responsibilities regarding ethical requirements.
Acceptance and continuance	Making judgments about accepting or continuing engagements and our ability to perform each engagement.
Engagement performance	Performing a quality engagement, including directing and supervising the team, exercising professional judgment, consulting on difficult or contentious matters, and ensuring appropriate engagement documentation.
Resources	Having sufficient and appropriate human, technological, and intellectual resources.
Information and communication	Maintaining and communicating information regarding the quality management system both internally and externally.

## Risk identification and key responses included in our SOQM

We perform an annual risk assessment to identify any risks to achieving our quality objectives. We then implement responses to address these risks. The combination of responses ranges from specific controls to developing policies and procedures for our audit teams. Some of these operate at a firm level, while others are applied to each individual audit.

Of these numerous responses, there are two notable responses that we would like to share as examples:

### Independence

Our independence and conflicts of interest policy require all employees to be scrupulous about identifying and managing any conflicts of interest or independence risks. We manage this through our ethics and independence declarations for every staff member, including a compulsory annual review, supplemented by individual independence declarations for each engagement.

### Internal and external inspections

All our Appointed Auditors are subject to internal and external inspections on a cyclical basis to ensure that our engagements comply with standards. The Office of the Auditor-General, the Financial Markets Authority, and the New Zealand Institute of Chartered Accountants perform the external inspections. We perform a root cause analysis on selected findings from these

reviews and develop action plans to address the identified root causes.

## Monitoring and assessing the SOQM

Monitoring and assessment of the SOQM is ongoing. We perform regular monitoring which informs our annual assessment of whether we are achieving our quality objectives and therefore complying with professional requirements. Our most recent assessment to June 2025 noted that our system was effective, with some improvements needed around the timeliness of completing some monitoring activities.

The NZICA review, conducted in 2022, raised relatively few findings from the files they inspected and made the following observation:

*It was evident from our review that Audit New Zealand seeks to apply a high standard of quality in its audits, which is comparable with the major commercial audit firms. Since Audit New Zealand does not have the resources of a global network behind it, maintaining this standard requires significant investment in local technical resources to keep the audit methodology up to date. A high level of technical competence was apparent both from our file reviews and the FMA's review of the quality control system.*

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AUDIT NEW ZEALAND  
Mana Arotake Aotearoa



16 April 2026

Level 3, 335 Lincoln Road  
Addington  
PO Box 2, Christchurch 8140Dan Gordon  
Mayor  
Waimakariri District Council  
215 High Street  
Rangiora 7440CC Jeff Millward, Chief Executive  
Chris Genet, General Manager Finance and Business Support

Dear Dan

**Audit Engagement Letter**

This audit engagement letter is sent to you on behalf of the Auditor-General who is the auditor of all “public entities”, including Waimakariri District Council (the Council) under section 14 of the Public Audit Act 2001 (the Act). The Auditor-General has appointed me, Dereck Ollsson, using the staff and resources of Audit New Zealand, under sections 32 and 33 of the Act, to carry out the annual audits of the Council’s financial statements and performance information. We will be carrying out these annual audits on the Auditor-General’s behalf, for the years ending 30 June 2026 to 30 June 2028.

This letter outlines:

- the terms of the audit engagement and the nature, and limitations, of the annual audit; and
- the respective responsibilities of the governing body (the council) and me, as the Appointed Auditor, for the financial statements and performance information.

The objectives of the annual audit are:

- to provide an independent opinion on the Council’s financial statements and performance information; and
- to report on other matters that come to our attention as part of the annual audit (typically those matters will relate to issues of financial management and accountability).

We will carry out the audit in accordance with the Auditor-General’s Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): The Audit of Service Performance Information issued by the New Zealand Auditing and Assurance Standards Board (collectively the Auditing Standards). The Auditing Standards require that we comply with ethical requirements, and plan and perform the annual audit to obtain reasonable assurance about whether the Waimakariri District Council’s financial statements and performance information are free from material

misstatement. The Auditing Standards also require that we remain alert to issues of concern to the Auditor-General. Such issues tend to relate to matters of financial management and accountability.

### **The council's responsibilities**

Our audit will be carried out on the basis that the council, as the governing body, acknowledges that it has responsibility for:

- preparing the financial statements and performance information in accordance with any applicable legal requirements and financial reporting standards;
- preparing and reporting the information required by the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and schedule 10 of the Local Government Act 2002;
- having such internal control as determined necessary to enable the preparation of financial statements and performance information that are free from material misstatement, whether due to fraud or error; and
- providing us with:
  - access to all information relevant to preparing the financial statements and performance information such as records, documentation, and other information;
  - all other information, in addition to the financial statements and performance information, to be included in the annual report;
  - additional information that we may request from the Council for the purpose of the audit;
  - unrestricted access to council members and employees that we consider necessary; and
  - written confirmation concerning representations made to us in connection with the audit.

In addition, the council is responsible for:

- the preparation of the summary financial statements and summary performance information;
- making the audited summary financial statements and summary performance information readily available to the intended users of that information; and
- including our audit report on the summary financial statements and summary performance information in any document that contains that information and that indicates that we have reported on that information.

The council's responsibilities extend to all resources, activities, and entities under its control. We expect that the council will ensure:

- the resources, activities, and entities under its control have been operating effectively and efficiently;
- it has complied with its statutory obligations including laws, regulations, and contractual requirements;
- it has carried out its decisions and actions with due regard to minimising waste;
- it has met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector in that it has carried out its decisions and actions with due regard to probity; and
- its decisions and actions have been taken with due regard to financial prudence.

We expect the council and/or the individuals within the Council with delegated authority, to immediately inform us of any suspected fraud, where there is a reasonable basis that suspected fraud has occurred – regardless of the amount involved. Suspected fraud also includes instances of bribery and/or corruption.

The council has certain responsibilities relating to the preparation of the Council's financial statements and performance information and in respect of financial management and accountability matters. These specific responsibilities are set out in Appendix 1. Appendix 1 also contains some additional responsibilities relating to the health and safety of audit staff. We expect members of the council to be familiar with those responsibilities and, where necessary, have obtained advice about them.

The council should have documented policies and procedures to support its responsibilities. It should also regularly monitor performance against its objectives.

## **Our responsibilities**

### ***Carrying out the audit***

We are responsible for forming an independent opinion on whether the financial statements of the Council:

- present fairly, in all material respects:
  - its financial position; and
  - the results of its operations and cash flows for the financial year;
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards.

We are also responsible for forming an independent opinion on whether the performance information of Council:

- provides an appropriate and meaningful basis to enable readers to assess the actual service provision for each group of activities; determined in accordance with generally accepted accounting practice in New Zealand; and
- fairly presents, in all material respects, the actual levels of service for each group of activities, including:
  - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and
  - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
- complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards.

In addition to the above we are also responsible for forming an independent opinion whether:

- the statement comparing actual capital expenditure to budgeted capital expenditure for each group of activities of Council, has been prepared, in all material respects, in accordance with clause 24 of schedule 10 to the Act;
- the funding impact statement for each group of activities of Council, has been prepared, in all material respects, in accordance with clause 26 of schedule 10 to the Act; and
- the funding impact statement of Council, has been prepared, in all material respects, in accordance with clause 30 of schedule 10 to the Act.

We are also required to report on whether the Council has:

- complied with the information disclosure requirements of Part 3 of schedule 10 to the Act; and
- included complete and accurate disclosures about its performance against benchmarks required by Part 2 of the Regulations.

An audit involves obtaining evidence about the amounts and disclosures in the financial statements and performance information. How we obtain this information depends on our judgement, including our assessment of the risks of material misstatement of the Council's financial statements and performance information, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the Council's financial statements and performance information.

We do not examine every transaction, nor do we guarantee complete accuracy of the Council's financial statements and performance information. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some

material misstatements may not be detected, even though the audit is properly planned and performed in accordance with the Auditing Standards.

During the audit, we obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal controls. However, we will communicate to you in writing about any significant deficiencies in internal control relevant to the audit of the financial statements and performance information that we identify during the audit.

During the audit, the audit team will:

- be alert for issues of effectiveness and efficiency – in particular, how the council and the Council have carried out their activities;
- consider laws and regulations relevant to the audit;
- be alert for issues of waste – in particular, whether the council obtained and applied the resources of the Council in an economical manner, and whether any resources are being wasted;
- be alert for issues of a lack of probity – in particular, whether the council and the Council have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector; and
- be alert for issues of a lack of financial prudence.

### ***Our independence***

It is essential that the audit team and Audit New Zealand remain both economically and attitudinally independent of Council; including being independent of management personnel and members of the council. This involves being, and appearing to be, free of any interest that might be regarded, whatever its actual effect, as being incompatible with the objectivity of the audit team and the Audit New Zealand.

To protect our independence, specific limitations are placed on us in accepting engagements with the council other than the annual audit. We may accept certain types of other engagements, subject to the requirements of the Auditing Standards. Any other engagements must be the subject of a separate written arrangement between the council and me or Audit New Zealand.

### ***Reporting***

We will issue an independent audit report that will be attached to the Council's financial statements and performance information. This report contains our opinion on the fair presentation of the financial statements and performance information and whether they comply with the applicable reporting requirements. The audit report may also include comment on other financial management and accountability matters that we consider may be of interest to the addressee of the audit report.

In addition, we will issue an audit report that will be attached to the summary financial statements and summary performance information. This audit report will include our opinion about whether:

- the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the summary statements comply with PBE FRS-43: *Summary Financial Statements*.

We will also issue a report that will be sent to the council. This report communicates any matters that come to our attention during the audit that, in our opinion, are relevant to the council. Typically, those matters will relate to issues of financial management and accountability. We may also provide other reports to Council from time to time. We will inform the council of any other reports we have issued.

Please note that the Auditor-General may publicly report matters that are identified in the annual audit, in keeping with section 21 of the Public Audit Act 2001.

### Next steps

Please acknowledge receipt of this letter and the terms of the audit engagement by signing the letter in the space provided and returning a copy to me. The terms will remain effective until a new Audit Engagement Letter is issued.

If you have any questions about the audit generally or have any concerns about the quality of the audit, you should contact me as soon as possible. If, after contacting me, you still have concerns, you should contact the Director of Auditor Appointments at the Office of the Auditor-General on (04) 917 1500.

If you require any further information or wish to discuss the terms of the audit engagement further before replying, please do not hesitate to contact me.

Yours sincerely



Dereck Ollsson  
Appointed Auditor  
On behalf of the Auditor-General

I acknowledge the terms of this engagement and that I have the required authority on behalf of the Council.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Name: Dan Gordon

Title: Mayor

## Appendix 1: Respective specific responsibilities of the council (as the governing body) and the Appointed Auditor

Responsibilities of the council	Responsibility of the Appointed Auditor
<b>Responsibilities for the financial statements and performance information</b>	
<p>You are required by legislation to prepare financial statements and performance information in accordance with legal requirements and financial reporting standards. You are also responsible for preparing and reporting the information required by the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and schedule 10 of the Local Government Act 2002.</p> <p>You must also ensure that any accompanying information in the annual report is consistent with that reported in the audited financial statements and performance information.</p> <p>You are required by legislation to prepare the financial statements and performance information and provide that information to us before the statutory reporting deadline. It is normal practice for you to set your own timetable to comply with statutory reporting deadlines. To meet the reporting deadlines, we are dependent on receiving the financial statements and performance information ready for audit and in enough time to enable the audit to be completed. "Ready for audit" means that the financial statements and performance information have been prepared in accordance with legal requirements and financial reporting standards and are supported by proper accounting records and complete evidential documentation.</p>	<p>We are responsible for carrying out an annual audit, on behalf of the Auditor-General. We are responsible for forming an independent opinion on whether the Council's financial statements:</p> <ul style="list-style-type: none"> <li>• present fairly, in all material respects: <ul style="list-style-type: none"> <li>○ the financial position; and</li> <li>○ the results of the operations and cash flows for the financial year; and</li> </ul> </li> <li>• comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards.</li> </ul> <p>We are also responsible for forming an independent opinion on whether the performance information:</p> <ul style="list-style-type: none"> <li>• provides an appropriate and meaningful basis to enable readers to assess the actual service provision for each group of activities; determined in accordance with generally accepted accounting practice in New Zealand; and</li> <li>• fairly presents, in all material respects, the actual levels of service for each group of activities, including: <ul style="list-style-type: none"> <li>○ the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and</li> <li>○ the reasons for any significant variation between the levels of service achieved and the intended levels of service; and</li> </ul> </li> <li>• complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards.</li> </ul>

Responsibilities of the council	Responsibility of the Appointed Auditor
	<p>In addition to the above we are also responsible for forming an independent opinion whether:</p> <ul style="list-style-type: none"> <li>• the statement comparing actual capital expenditure to budgeted capital expenditure for each group of activities of Council, has been prepared, in all material respects, in accordance with clause 24 of schedule 10 to the Act;</li> <li>• the funding impact statement for each group of activities of Council, has been prepared, in all material respects, in accordance with clause 26 of schedule 10 to the Act; and</li> <li>• the funding impact statement of Council, has been prepared, in all material respects, in accordance with clause 30 of schedule 10 to the Act.</li> </ul> <p>We are also required to report on whether the Council has:</p> <ul style="list-style-type: none"> <li>• complied with the information disclosure requirements of Part 3 of schedule 10 to the Act; and</li> <li>• included complete and accurate disclosures about its performance against benchmarks required by Part 2 of the Regulations.</li> </ul> <p>We will also read the other information accompanying the financial statements and performance information and consider whether there are material inconsistencies with the audited financial statements and performance information.</p> <p>Materiality is one of the main factors affecting our judgement on the areas to be tested and on the timing, nature, and extent of the tests and procedures performed during the audit. In planning and performing the annual audit, we aim to obtain reasonable assurance that the financial statements and performance information do not have material misstatements caused by either fraud or error. Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence the audit report addressee's overall understanding of the financial statements and performance information.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
	<p>If we find material misstatements that are not corrected, they will be referred to in the audit opinion. The Auditor-General's preference is for you to correct any material misstatements and avoid the need for them to be referred to in the audit opinion.</p> <p>An audit also involves evaluating:</p> <ul style="list-style-type: none"> <li>• the appropriateness of accounting policies used and whether they have been consistently applied;</li> <li>• the reasonableness of the significant accounting estimates and judgements made by those charged with governance;</li> <li>• the appropriateness of the content and measures in any performance information;</li> <li>• the adequacy of the disclosures in the financial statements and performance information; and</li> <li>• the overall presentation of the financial statements and performance information.</li> </ul> <p>We will ask you for written confirmation of representations made about the financial statements and performance information. In particular, we will seek confirmation that:</p> <ul style="list-style-type: none"> <li>• the adoption of the going concern basis of accounting is appropriate;</li> <li>• all material transactions have been recorded and are reflected in the financial statements and performance information;</li> <li>• all instances of non-compliance or suspected non-compliance with laws and regulations have been disclosed to us; and</li> <li>• uncorrected misstatements noted during the audit are immaterial to the financial statements and performance information.</li> </ul> <p>Any representation made does not in any way reduce our responsibility to perform appropriate audit procedures and enquiries.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
	<p>We will ensure that the annual audit is completed by the reporting deadline or, if that is not practicable because of the non-receipt or condition of the financial statements and performance information, or for some other reason beyond our control, as soon as possible after that.</p> <p>The work papers that we produce in carrying out the audit are the property of the Auditor-General. Work papers are confidential to the Auditor-General and subject to the disclosure provisions in section 30 of the Public Audit Act 2001.</p>
<b>Responsibilities for the accounting records</b>	
<p>You are responsible for maintaining accounting and other records that:</p> <ul style="list-style-type: none"> <li>• correctly record and explain the transactions of Council;</li> <li>• enable you to monitor the resources, activities, and entities under your control;</li> <li>• enable Council's financial position to be determined with reasonable accuracy at any time;</li> <li>• enable you to prepare financial statements and performance information that comply with legislation (and that allow the financial statements and performance information to be readily and properly audited); and</li> <li>• are in keeping with the requirements of the Commissioner of Inland Revenue.</li> </ul>	<p>We will perform sufficient tests to obtain reasonable assurance as to whether the underlying records are reliable and adequate as a basis for preparing the financial statements and performance information.</p> <p>If, in our opinion, the records are not reliable or accurate enough to enable the preparation of the financial statements and performance information and the necessary evidence cannot be obtained by other means, we will need to consider the effect on the audit opinion.</p>
<b>Responsibilities for accounting and internal control systems</b>	
<p>You are responsible for establishing and maintaining accounting and internal control systems (appropriate to the size of Council), supported by written policies and procedures, designed to provide reasonable assurance as to the integrity and reliability of financial and performance information reporting.</p>	<p>The annual audit is not designed to identify all significant weaknesses in your accounting and internal control systems. We will review the accounting and internal control systems only to the extent required to express an opinion on the financial statements and performance information.</p> <p>We will report to you separately, on any significant weaknesses in the accounting and internal control systems that come to our notice and that we consider may be relevant to you. Any such report will provide constructive recommendations to assist you to address those weaknesses.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
<b>Responsibilities for preventing and detecting fraud and error</b>	
<p>The responsibility for the prevention and detection of fraud and error rests with you, through the implementation and continued operation of adequate internal control systems (appropriate to the size of Council) supported by written policies and procedures.</p> <p>We expect you to formally address the matter of fraud and formulate an appropriate policy on how to minimise it and (if it occurs) how it will be dealt with. Fraud also includes bribery and corruption.</p> <p>We expect you to consider reporting all instances of actual, suspected, or alleged fraud to the appropriate law enforcement agency, which will decide whether proceedings for a criminal offence should be instituted. We expect you to immediately inform us of any suspected fraud where you, and/or any individuals within Council with delegated authority have a reasonable basis that suspected fraud has occurred – regardless of the amount involved.</p>	<p>We design our audit to obtain reasonable, but not absolute, assurance of detecting fraud or error that would have a material effect on the financial statements and performance information. We will review the accounting and internal control systems only to the extent required for them to express an opinion on the financial statements and performance information, but we will:</p> <ul style="list-style-type: none"> <li>• obtain an understanding of internal control and assess its ability for preventing and detecting material fraud and error; and</li> <li>• report to you any significant weaknesses in internal control that come to our notice.</li> </ul> <p>We are required to immediately advise the Office of the Auditor-General of all instances of actual, suspected, or alleged fraud.</p> <p>As part of the audit, you will be asked for written confirmation that you have disclosed all known instances of actual, suspected, or alleged fraud to us.</p> <p>If we become aware of the possible existence of fraud, whether through applying audit procedures, advice from you, or management, or by any other means, we will communicate this to you with the expectation that you will consider whether it is appropriate to report the fraud to the appropriate law enforcement agency. In the event that you do not report the fraud to the appropriate law enforcement agency, the Auditor-General will consider doing so, if it is appropriate for the purposes of protecting the interests of the public.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
<b>Responsibilities for compliance with laws and regulations</b>	
<p>You are responsible for ensuring that Council has systems, policies, and procedures (appropriate to the size of Council) to ensure that all applicable legislative, regulatory, and contractual requirements that apply to the activities and functions of Council are complied with. Such systems, policies, and procedures should be documented.</p>	<p>We will obtain an understanding of the systems, policies, and procedures put in place for the purpose of ensuring compliance with those legislative and regulatory requirements that are relevant to the audit. Our consideration of specific laws and regulations will depend on a number of factors, including:</p> <ul style="list-style-type: none"> <li>• the relevance of the law or regulation to the audit;</li> <li>• our assessment of the risk of non-compliance; and</li> <li>• the impact of non-compliance for the addressee of the audit report.</li> </ul> <p>The way in which we will report instances of non-compliance that come to our attention will depend on considerations of materiality or significance. We will report to you and to the Auditor-General all material and significant instances of non-compliance.</p> <p>We will also report to you any significant weaknesses that we observe in internal control systems, policies, and procedures for monitoring compliance with laws and regulations.</p>
<b>Responsibilities to establish and maintain appropriate standards of conduct and personal integrity</b>	
<p>You should at all times take all practicable steps to ensure that your members and employees maintain high standards of conduct and personal integrity. You should document your expected standards of conduct and personal integrity in a “Code of Conduct” and, where applicable, support the “Code of Conduct” with policies and procedures.</p> <p>The expected standards of conduct and personal integrity should be determined by reference to accepted “Codes of Conduct” that apply to the public sector.</p>	<p>We will have regard to whether you maintain high standards of conduct and personal integrity – particularly in matters relating to financial management and accountability. Specifically, we will be alert for significant instances where members and employees of Council may not have acted in accordance with the standards of conduct and personal integrity expected of them.</p> <p>The way in which we will report instances that come to our attention will depend on significance. We will report to you and to the Auditor-General all significant departures from expected standards of conduct and personal integrity that come to our attention during the audit.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
	<p>The Auditor-General, on receiving a report from us, may, at his discretion and with consideration of its significance, decide to conduct a performance audit of, or an inquiry into, the matters raised. The performance audit or inquiry will be subject to specific terms of reference, in consultation with you. Alternatively, the Auditor-General may decide to publicly report the matter without carrying out a performance audit or inquiry.</p>
<p><b>Responsibilities for conflicts of interest and related parties</b></p>	
<p>You should have policies and procedures to ensure that your members and employees carry out their duties free from bias.</p> <p>You should maintain a full and complete record of related parties and their interests. It is your responsibility to record and disclose related-party transactions in the financial statements and performance information in accordance with generally accepted accounting practice.</p>	<p>To help determine whether your members and employees have carried out their duties free from bias, we will review information provided by you that identifies related parties and will be alert for other material related-party transactions. Depending on the circumstances, we may enquire whether you have complied with any statutory requirements for conflicts of interest and whether these transactions have been properly recorded and disclosed in the financial statements and performance information.</p>
<p><b>Responsibilities for publishing the audited financial statements on a website</b></p>	
<p>You are responsible for the electronic presentation of the financial statements and performance information on Council's website. This includes ensuring that there are enough security and controls over information on the website to maintain the integrity of the data presented.</p> <p>If the audit report is reproduced in any medium, you should present the complete financial statements, including notes, accounting policies, and any other accountability statements.</p>	<p>Examining the controls over the electronic presentation of audited financial statements and performance information, and the associated audit report, on your website is beyond the scope of the annual audit.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
<b>Responsibilities under the Health and Safety at Work Act 2015</b>	
<p>We expect you to work with us to ensure the health and safety of our audit staff.</p> <p>You must ensure, so far as is reasonably practicable, the health and safety of our audit staff while they are on your premises or otherwise engaging with you on their audit work. We expect you to provide a safe and healthy work environment, which includes, but is not limited to, providing:</p> <ul style="list-style-type: none"> <li>• information, training instruction, and supervision to protect them from work related health and safety risks, including inductions on workplace emergency evacuation procedures;</li> <li>• suitably designed workstations that support and maintain an ergonomically correct body posture, including adequate lighting and ventilation;</li> <li>• adequate welfare facilities, such as appropriate bathroom and washing amenities, suitable drinking water, and rest facilities;</li> <li>• appropriately labelled and equipped first-aid kits;</li> <li>• personal protective equipment (PPE) when all other control measures can't adequately eliminate or minimise risks to a worker's health and safety; and</li> <li>• protection from offence conduct such as aggressive slurs and/or behaviours, physical assaults or threats, intimidation, ridicule or mockery, insults, or put-downs.</li> </ul> <p>We expect you to work with us to resolve any health and safety concerns related to our audit staff.</p>	<p>The Auditor-General and Audit New Zealand take seriously their responsibility to provide a safe working environment for audit staff. Under the Health and Safety at Work Act 2015, as a person conducting a business or undertaking (PCBU), we will make arrangements with you to keep our audit staff safe while they are working at your premises or otherwise engaging with you on their audit work.</p> <p>We will obtain an understanding of health and safety systems, policies, and procedures put in place for the purpose of ensuring compliance with legislative and regulatory requirements.</p> <p>We will take reasonable care of our own health and safety, and we will take reasonable care that what we do or do not do does not adversely affect the health and safety of other people.</p> <p>We will co-operate with the workplace health and safety policies and procedures of the Council and comply with any reasonable instructions given.</p> <p>We will monitor the health and safety of our audit staff (in particular, to ensure you are providing the things listed under your responsibilities to ensure a safe and healthy work environment for our audit staff when they are on your premises), and we may advise someone at your premises (such as a Chief Financial Officer and/or a health and safety representative) if we have a health and safety concern related to our audit staff. We will work with you to resolve any health and safety concerns related to our audit staff.</p>

16 April 2026

Level 3, 335 Lincoln Road  
Addington  
PO Box 2, Christchurch 8140Dan Gordon  
Mayor  
Waimakariri District Council  
Private Bag 1005  
Rangiora 7440Ref: EN/LCA/03-0045/ C275 26J  
Copy: Director Auditor Appointments  
Office of the Auditor-General  
PO Box 3928  
Wellington 60140

Dear Dan

**Proposal to conduct the audit of Waimakariri District Council on behalf of the Auditor-General for the 2026, 2027 and 2028 financial years****1 Introduction**

The Auditor-General proposes to appoint me to carry out the audit of your organisation for the next three years. As required by the Office of the Auditor-General (OAG), I set out below information relating to the audit for the three financial years ending 30 June 2026, 2027, and 2028. We will set out a fee for the 2026 year only. The fees for 2027 and 2028 will be agreed after the conclusion of the 2026 audit. The purpose of this proposal is to provide information on:

- the statutory basis for the audit and how audit fees are set;
- the entities covered by this proposal;
- key members of the audit team;
- the hours we plan to spend on the audit and reasons for any change in hours;
- our proposed fee for the audit for the financial year ending 30 June 2026 and reasons for any change. ***Given the ongoing changes in the sector, we will agree the fees for the financial years ending 30 June 2027 and 30 June 2028 at a future date;***
- assumptions relating to the proposed audit fees, including what we expect of your organisation;
- what the OAG Audit Standards and Quality Support (ASQS) fee provides;
- certification required by the Auditor-General; and

- our commitment to conduct the audit in accordance with the Auditor-General's Auditing Standards.

## **2 Statutory basis for the audit and how audit fees are set**

The audit of your organisation is carried out under section 15 of the Public Audit Act 2001 (**the Act**), which states that “the Auditor-General must from time to time audit the financial statements, accounts, and other information that a public entity is required to have audited”.

Fees for audits of public entities are set by the Auditor-General under section 42 of the Act. The Auditor-General has asked auditors to ensure that the audit hours included in their proposals reflect the time that is required to complete a quality public sector audit efficiently, and that the fees proposed are reasonable.

You and I have the opportunity to reach agreement first and recommend those fees for approval. The Auditor-General, with assistance from the OAG, will set audit fees directly only if we fail to reach agreement.

There is much that the Council can itself do to ensure the efficiency and effectiveness of the audit. This includes being well prepared for audit, having good systems and controls, and ensuring staff are available to assist the auditors as they carry out their audit work.

Our proposed audit fees are set out in this letter and include an estimate of the reasonable cost of disbursements (including travel and accommodation where necessary).

## **3 Entities covered by this proposal**

This proposal covers the audit of Waimakariri District Council.

A separate Engagement Letter and fee proposal will be provided for the Debenture Trust Deed audit.

Separate audit proposals will be agreed for each of the council-controlled organisations, trusts and any other entities that make up the group, where an audit is required.

Any additional reviews or agreed upon procedures that we are requested to complete will also be covered by a separate fee proposal or engagement letter.

#### 4 Key members of the audit team

Appointed Auditor	Dereck Ollsson
Engagement Quality Reviewer (EQR)	Rudie Tomlinson
Audit Manager	April Rosales
Information Systems Audit Specialist	Thembi Mpofu

In accordance with normal professional practice, the key members of the audit team named in this proposal are subject to change. For example, a change made to comply with the Auditor-General's independence requirements.

#### 5 Estimated audit hours

We have prepared a one-year fee budget with the budgeted fees for the two outer years of this proposal to be prepared and negotiated with you following completion of the 2026 audit.

We estimate that the following hours will be required to carry out this year's audit (compared to the budgeted and actual data from the previous financial year):

Audit team member	2025 budget	2025 actual*	2026
Appointed Auditor	95	97	95
Engagement Quality Reviewer (EQR)	–	–	16
Audit Manager	150	101	150
Audit Staff	924	949	932
Information Systems	23	32	23
Tax Specialists	–	–	–
Other specialists	8	21	–
<b>Total audit hours</b>	<b>1,200</b>	<b>1,200</b>	<b>1,216</b>

**\*Note** – actual hours have been adjusted to eliminate any hours that were due to auditor inefficiencies. The actual hours that remain are the reasonable hours that were attributable to the audit in that year.

#### 6 Proposed audit fees

Our proposed fees for this year's audit (compared to budgeted and actual data from the previous financial year) is:

Structure of audit fees	2025 budget fees	2025 actual fees charged (*)	2026
	\$	\$	\$
Net audit fee (excluding OAG ASQS charge and disbursements)	275,152	275,152	289,614
Previous discount agreed through negotiations	(13,758)	(13,758)	–
OAG ASQS charge	24,923	24,923	25,244
Previous discount agreed through negotiations	(1,246)	(1,246)	–
<b>Total audit fee (excluding disbursements)</b>	<b>285,071</b>	<b>285,071</b>	<b>314,858</b>
Estimated disbursements	2,300	716	2,300
<b>Total billable audit fees including ASQS and disbursements</b>	<b>287,371</b>	<b>285,787</b>	<b>317,158</b>

The audit fees allow for the audit team to carry out specific tasks identified in the OAG Sector Brief and for the OAG Audit Standards and Quality Support fees.

We have also estimated the reasonable cost of disbursements (including travel and accommodation where necessary). Disbursement costs are indicative only and will be charged on an actual and reasonable basis.

Please note that any changes to the Council’s Financial Management Information System (FMIS)— including system upgrades, transitions, module changes, data migration, configuration adjustments, or implementation of a new FMIS—are not included in the proposed audit fee. Any additional audit work arising from such FMIS changes will be considered out of scope and billed separately.

### 6.1 Reason for changes in audit fees

The cost impacts of the changes in audit fees are shown in the table below.

Reasons for increased or decreased audit fees compared to previous period budgeted fees.	2026
Revised staff mix (including EQR) and latest hourly charge out rates	14,462
Increase in OAG ASQS charge	321
Unwind of previous discount	15,004
<b>Total increase in audit fees</b>	<b>29,787</b>

## Assumptions relating to our audit fee

You are responsible for the production of your financial statements and anything else that must be audited. Our proposed audit fees are based on the assumption that:

- you will provide to us, in accordance with the agreed timetable, the complete information required by us to conduct the audit;
- your staff will provide us with an appropriate level of assistance;
- your Council's annual report (including financial statements and statements of service performance) will be subject to appropriate levels of quality review by you before being submitted to us for audit;
- your Council's financial statements will include all relevant disclosures;
- we will review up to two sets of draft annual reports, one printer's proof copy of the annual report, and one copy of the electronic version of the annual report (for publication on your website);
- there are no significant changes to the structure and/or scale of operations of the entities covered by this proposal (other than as already advised to us);
- there are no significant changes to the accounting standards or the financial reporting framework that require additional work;
- there are no significant changes to auditing standards that require additional work other than items specifically identified in the tables above;
- there are no significant changes to the agreed audit arrangements that change the scope of, timing of, or disbursements related to, this audit; and
- an EQR will be required for this engagement, providing an independent review of key audit judgements, risk assessments, and significant conclusions to ensure compliance with auditing standards.

Our fee specifically excludes the following:

- Costs associated with the audit of any additional out-of-cycle revaluation of property, plant and equipment.
- Costs associated with the impact of changes resulting from the Government's Local Water Done Well programme.
- Changes to the annual report or financial statements resulting from regulatory or legislative changes.

If the scope and/or amount of work changes significantly, we will discuss the issues and any implications for our audit costs and your audit fees with you and the OAG at the time.

## 7 What the OAG ASQS fees provides

Parliament has indicated that it expects the cost of annual audits under the Public Audit Act (including an OAG ASQS fees) to be funded by public entities.

The OAG ASQS fees partially fund a range of work that supports auditors and entities, including:

- development and maintenance of auditing standards;
- technical support for auditors on specific accounting and auditing issues;
- ongoing auditor training on specific public sector issues;
- preparation of sector briefs to ensure a consistent approach to annual audits;
- development and maintenance of strategic audit plans; and
- carrying out quality assurance reviews of all auditors, and their audits and staff on a regular (generally, three-year) cycle.

Appointed Auditors are required to return the OAG ASQS fees portion of the total audit fee, to the OAG.

## 8 Certifications required by the Auditor-General

We certify that:

- the undertakings, methodology, and quality control procedures that we have declared to the OAG continue to apply;
- our professional indemnity insurance policy covers this engagement; and
- the audit will be conducted in accordance with the terms and conditions of engagement set out in the audit engagement agreement and schedules.

## 9 Conclusion

As the Appointed Auditor, I am committed to providing you and the Auditor-General with the highest level of professional service. I intend to work with you, the OAG, and the Auditor-General in a partnership environment to resolve any issues that may arise.

If you require any further information, please do not hesitate to contact me.

Please counter-sign this letter (below) to confirm that you, and the governing body of your organisation, agree with its contents. This letter will then form the basis for a recommendation to the Auditor-General on the audit fee that should be set. The schedules of audit hours and fees will also be incorporated into my audit engagement agreement with



**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR INFORMATION**

**FILE NO and TRIM NO:** FIN-06-02/260507110626

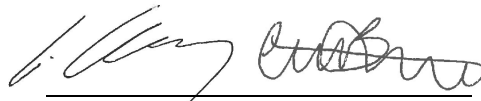
**REPORT TO:** AUDIT AND RISK COMMITTEE

**DATE OF MEETING:** 19<sup>th</sup> May 2026

**AUTHOR(S):** Jane Eggleton, Project Planning and Quality Team Leader  
Don Young, Senior Engineering Advisor  
Gerard Cleary, General Manager Utilities and Roading  
Chris Brown, General Manager Community and Recreation

**SUBJECT:** 2025/26 Capital Works March Quarterly Report

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



General Manager



Chief Executive

**1. SUMMARY**

- 1.1. This report is to advise the Audit and Risk Committee on progress of the delivery of the 25/26 Capital Works programme.
- 1.2. The programme is not as well advanced with delivery in some areas as previously signalled. The reasons for this are detailed in the relevant sections below.
- 1.3. The programme is better able to identify potential delays at this time of year, resulting in an increase in projects being identified as delayed relative to the previous report, where completion is no longer expected by the end of June. However, many of these are scheduled for completion in July or August due to unforeseen delays or dependencies that has meant delivery was not able to be achieved according to the original programme.

*Table 1-1: Capital Works Budget and Actual Spend across reported Departments.*

Department	Full Year Revised Budget \$	Actual Spend YTD \$	% of Budget Complete YTD	Predicted Spend as at FYE	Predicted % of Budget Completed by FYE
Drainage	\$8.52 M	\$4.10 M	48.2%	\$6.05 M	71.0%
Earthquake Recovery	\$1.30 M	\$0.99 M	76.6%	\$1.08 M	82.8%
Recreation	\$21.60 M	\$6.74 M	31.2%	\$8.86 M	41.0%
Roading	\$23.17 M	\$10.14 M	43.8%	\$17.60 M	76.0%
Solid Waste	\$1.15 M	\$0.37 M	32.0%	\$0.51 M	44.2%
Wastewater	\$10.08 M	\$3.47 M	34.4%	\$8.93 M	88.6%
Water Supply	\$15.11 M	\$9.88 M	65.4%	\$13.68 M	90.5%
<b>Grand Total</b>	<b>\$80.91 M</b>	<b>\$35.69 M</b>	<b>44.1%</b>	<b>\$56.69 M</b>	<b>70.1%</b>

*Note this table does not include all capital works carried out by the Council, but only the capital projects on the above units.*

- 1.4. In total, the Council has 399 projects in the tracking spreadsheets worth a total budget of \$80.91mill. Of these 96 are complete, 194 are on track, 26 are at risk, 83 are delayed.

Attachments:

- i. Attachment 1 Roothing project summary March quarter 25-26 - 260507110627
- ii. Attachment 2 Roothing project overview March quarter 25-26 - 260507110628
- iii. Attachment 3 Drainage project summary March quarter 25-26 - 260507110629
- iv. Attachment 4 Drainage project overview March quarter 25-26 - 260507110630
- v. Attachment 5 Water project summary March quarter 25-26 - 260507110632
- vi. Attachment 6 Water project overview March quarter 25-26 - 260507110633
- vii. Attachment 7 Wastewater project March quarter 25-26 - 260507110642
- viii. Attachment 8 Wastewater project overview March quarter 25-26 - 260507110634
- ix. Attachment 9 Solid Waste project summary March quarter 25-26 - 260507110635
- x. Attachment 10 Solid Waste project overview March quarter 25-26 - 260507110636
- xi. Attachment 11 Recreation project summary March quarter 25-26 - 260507110637
- xii. Attachment 12 Recreation project overview March quarter 25-26 - 260507110638
- xiii. Attachment 13 EQ Recovery project summary March quarter 25-26 - 260507110639
- xiv. Attachment 14 EQ Recovery project overview March quarter 25-26 - 260507110640

**2. RECOMMENDATION**

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 260507110626.
- (b) **Notes** the actual and predicted achievement across all tracked capital expenditure.
- (c) **Notes** that of the \$80.91M total capital spend, \$35.69M (44%) has been completed and \$56.69M (70%) is predicted to be completed (subject to weather and other matters outside our control).
- (d) **Notes** that the previous December Quarterly Report predicted completion of 80.1%.
- (e) **Notes** that the % of budget completion reduction from 80.1% to 70.1% is due to being able to better predict at this time of the year when projects have further progressed through their programme, and in the intervening time approximately 10% of projects have experienced a previously unforeseen delay leading to the overall completion rate reducing from previous forecasts.
- (f) **Notes** that progress towards achieving the 25/26 capital works programme is well advanced across most areas. However, there are a number of projects either delayed or at risk, as reported elsewhere.

**3. ROADS AND FOOTPATHS**

## 3.1. Budget

3.1.1. The total budget for this year is \$23.17M. For the year \$10.14M has been spent (44%). The final forecast expenditure is \$17.6M (76%).

## 3.2. Carry-overs

3.2.1. The planned carryover of both budget and expenditure was \$5.26M. The predicted carryover of budget is now \$2.9M budget (with a further \$-0.02M at risk) and expenditure is \$0.29M. Predicted expenditure has reduced substantially since previous reports, as we have a focus on capitalising and completing as-builts where possible.

## 3.3. Projects

3.3.1. There are 81 projects being tracked.

3.3.2. Of these, 23% by value are complete and 45% on track, 17% at risk and 15% delayed.

3.3.3. The at-risk projects include the following projects:

Project Name	At Risk Reason
Land Purchases - Growth	Multiple land purchases. Long processes involved with property purchases. Many of these will not be completed by FYE.
Bridge Component Replacement	Combined predicted spend of \$920,000. Corde still working through minor work package, hence the programme is relatively tight.
North/South Collector Road	Developer led project. Awaiting invoice.
Woodend to Kaiapoi Cycleway (Williams St to Woodend Beach R	Change in methodology has resulted in this contract completion date pushing towards the end of the financial year, putting the project "at risk"
Realignment and Safety Improvements No10 Tram Rd	Redesign required to address outcomes of safety audit, putting project at risk.

3.3.4. The delayed projects include the following:

Project Name	Delayed Reason
Drainage Renewals - K & C	Changes in contractor methodology extending overall programme.
Land Purchases - Improved LoS	Land purchases associated with projects, meaning Council has limited control over timing.
New footpaths - major towns	Highfield Lane tendered in April with no contractors supplying a tender, hence project delay as alternative procurement approaches considered.
Lees Valley Willow Walls	Corde underway with the culvert renewals to improve resilience of Lees Valley Rd. Unspent budget to be carried over.
Cycle Path Renewals	Tender went to open market, closing end of April with no tenders submitted. Works will be coupled with 2026 / 27 budget and retendered early in the new financial year.
Town Centre Carpark (Alfred St) Layout Reconfiguration	Unresolved issue yet to be addressed. Need to re-engage with property owner to come to a resolution, hence delay.
Town area developments	No fixed project at this time, therefore "delayed".
Footpath Renewals	Some sites to be completed in conjunction with K&C renewals, which has been delayed due to contractor's programme extending.
Streetlight upgrade High St	Long lead time for luminaires unable to be accommodated by original programme.
Capital Proj Sealed Widening	Widening to be completed in conjunction with reseals which are delayed.
Minor Safety - Lighting (Unsub'd)	Project is contingent on Mainpower input, however Mainpower yet to provide the updated pricing for this project to allow it to progress as originally intended

Minor Safety - Intersection Improvements (Unsub'd)	Multiple works. Some intersection work delayed.
Minor Safety - School Safety Project (Unsub'd)	Multiple sites. Unspent budget to be carried over.
Minor Safety - Speed Treatments (Unsub'd)	Multiple sites with some delayed.
Minor Safety - Walking & Cycling Improvements (Unsub'd)	Carryover of unspent budget.
Minor Safety - Other (Unsub'd)	Delayed to carryover unspent budget to balance other minor improvement categories
Minor Safety - Roadside Hazards Removal (Unsub'd)	Carryover of unspent budget to balance other minor improvement categories
Minor Safety - Delineation Upgrades (Unsub'd)	Safety Engineer working on delineation strategy, and report to U&R. Physical works to delay into 2026 / 27 and budget to carry over.

### 3.4. Summary

- 3.4.1. The Roads and Footpaths budget is signalled to be largely delivered, however there is also a larger number of delayed projects than originally planned. Some of the types of reasons given for this are reliance upon developers, contractors' programmes extending beyond original expectations, the need to carry-over some unspent budget to maximise what can be delivered the following financial year and needs to update projects to take into account outcomes of safety audits or other strategic objectives.
- 3.4.2. It should be noted that the NZTA subsidised programme is now in its second year of a three-year programme, so some of the projects are delayed to allow carryover of the budget into the final year for delivery.

## 4. **STORMWATER DRAINAGE**

### 4.1. Budget

- 4.1.1. The total budget for this year is \$8.52M. For the year \$4.1M has been spent (48%). The final forecast expenditure is \$6.05M (71%).

### 4.2. Carry-overs

- 4.2.1. The planned carryover of both budget and expenditure was \$9.01M. The predicted carryover of budget is now \$4.69M budget and expenditure is \$2.76M. Predicted expenditure has reduced substantially since previous reports, as we have a focus on capitalising and completing as-builts where possible.

### 4.3. Projects

- 4.3.1. There are 70 projects being tracked.
- 4.3.2. Of these, 24% by value are complete and 39% on track, 5% at risk and 32% delayed.
- 4.3.3. The at-risk projects include:

Project Name	At Risk Reason
Stormwater Minor Improvements	Tight schedule to complete
Waikuku Beach Road Drainage Improvements	Tight schedule to complete
MacDonald Lane Drainage Improvements	Tight schedule to complete

4.3.4. The projects that are now delayed include:

Project Name	Delayed Reason
Woodend Capacity Improvements	Construction has been delayed due to the developer's programme.
Pines Kairaki Upgrade	The programme has been delayed due to a greater level of assessment required to confirm the necessary improvements, along with additional time needed to incorporate stakeholder feedback through engagement with the community boards.
East Woodend Detention Pond 2.5Ha	Design underway, however not as far progressed as originally intended, which has meant that the project is delayed.
East Woodend Upgrade McIntosh Drain	Construction has been delayed due to the developer's programme.
Cridland St West Drainage Upgrades	The project has been delayed to allow for development of a combined scope of work covering both wastewater and stormwater.
Mill Road SMAs	Project has been postponed and budget will be pushed out to 28/29, as per report to Council on this project.
79 Park Terrace Drainage Improvements	Delayed due to additional effort on options assessment and defining scope.
Mill Rd / Whites Rd Drainage Improvements	Delayed due additional effort on options assessment and defining scope.
Tram, Whites & Edmunds Road Intersection Drainage Improvement	Options assessment underway. Delays in procuring an external consultant which has delayed the project.

#### 4.4. Summary

4.4.1. The Drainage budget is looking to be largely delivered, however there are a greater number of delayed projects than initially signalled. There is no one common theme as to why, however some of the key reasons are reliance upon developers, delays obtaining external expertise to assist, or additional effort at the options assessment stage in order to make sure the designed solution meets the required objectives.

## 5. WATER SUPPLY

### 5.1. Budget

5.1.1. The total budget for this year is \$15.11M. For the year \$9.88M has been spent (65%). The final forecast expenditure is \$13.68M (91%).

### 5.2. Carry-overs

5.2.1. The planned carryover of both budget and expenditure was \$2.1M. The predicted carryover of budget is now \$1.39M budget and expenditure is \$0.88M.

### 5.3. Projects

5.3.1. There are 82 projects being tracked.

5.3.2. Of these, 42% by value are complete and 36% on track, 17% at risk and 5% delayed.

5.3.3. The at-risk projects include the following:

Project Name	At Risk Reason
Pipeline replacements	At risk as tight timeframe to complete project by end of FY.
Rangiora Source Upgrade 1	Installation of pumps and electrical works to commence in May. At risk as tight timeframe to complete project by end of FY.
Two Chain Rd 3rd Well	Well is unstable and requires re-development prior to completing commissioning.
Oxford Rural No.1 Restrictor Upgrades	Tight schedule to complete works this financial year.
Summerhill Restrictor Upgrades	Tight schedule to complete works this financial year.
Oxford No 2 Headworks Renewals	Contractor has been appointed and preparing to proceed with works, however at risk due to tight programme.
Oxford Urban Water Supply Headworks Renewals	Contractor has been appointed and preparing to proceed with works, however at risk due to tight programme.

5.3.4. The delayed projects include:

Project Name	Delayed Reason
Northbrook Rd Boost Main - Stage 2	Work delayed due to clashes of traffic management impacts with other work in the area.
Additional Equestrian Source Well	Initial well unsuccessful. New well underway. As primary objective not achieved, this is considered delayed.

### 5.4. Summary

5.4.1. The Water budget is largely predicted to be completed. In general, the projects that are at risk are due to tight programmes rather than more substantial delays. For the two delayed projects, these are linked to the need to coordinate with wider works that was not identified initially, and the outcome of a well which was beyond the control of Council or staff.

## 6. WASTEWATER

### 6.1. Budget

6.1.1. The total budget for this year is \$10.08M. For the year \$3.47M has been spent (34%). The final forecast expenditure is \$8.93M (89%).

## 6.2. Carry-overs

6.2.1. The planned carryover of both budget and expenditure was \$4.28M. The predicted carryover of budget is now \$2.89M budget (with a further \$0.36M at risk) and expenditure is \$2.01M.

## 6.3. Projects

6.3.1. There are 51 projects being tracked.

6.3.2. Of these, 7% by value are complete and 57% on track, 24% at risk and 12% delayed.

6.3.3. The at-risk projects include:

Project Name	At Risk Reason
Percival Street - Charles to Matawai	Programme shows project should be completed on time, however risk of delays if weather is wet.
Woodend - Wastewater headworks renewals	Pumps have long lead times and only expected to be delivered in the 2026/27 FY.
Step screens replacement - Woodend WWTP	Screens (2) delivered, awaiting installation once Kaiapoi is complete. Potential delays in Kaiapoi may have a knock-on effect for programme.
Kaiapoi Wastewater Headworks Renewals	Pumps have long lead times and only expected to be delivered in the 2026/27 FY.
Oxford - Step Screen Replacement	Screen delivered, awaiting installation once Waikuku is complete.

6.3.4. The delayed projects include:

Project Name	Delayed Reason
Brick Kiln Lane Sewer Main Repair	Further investigation underway. Remaining budget may not be required based on outcome of investigation work.
Increase UV Capacity	Procurement plan being prepared for MTO approval. Approximately 5-month lead time for delivery of UV units. Additional assessment to ensure UV units are appropriately sized based on recent modelling have led to delays.
Woodend WWTP Wetlands	Planting deferred to spring.
Wetland Plant Investigations	There is a potential that winter/spring earthworks may be an issue so earthworks might be pushed out to late spring/early summer.
Kaiapoi WWTP Planting	Delayed as budget required for planting and future maintenance during plant establishment.
Kaiapoi Wetlands Assessment	There is a potential that winter/spring earthworks may be an issue so earthworks might be pushed out to late spring/early summer.
Cridland St Sewer Repairs	Delayed due to an external consultant being required to complete design.

#### 6.4. Summary

6.4.1. The Wastewater budget is signalled to be largely delivered; however it is noted there are some projects either delayed or at risk. A common theme is aligning certain projects with the appropriate time of year to undertake certain tasks, which may not have been adequately factored in as the original programmes were developed. There are also some delays due to either complexity of some treatment process equipment, or the need to align the sizing of infrastructure with wider capacity investigation works.

### 7. **REFUSE AND RECYCLING**

#### 7.1. Budget

7.1.1. The total budget for this year is \$1.15M. For the year \$0.37M has been spent (32%). The final forecast expenditure is \$0.51M (44%).

#### 7.2. Carry-overs

7.2.1. The planned carryover of both budget and expenditure was \$2.03M. The predicted carryover of budget is now \$1.01M budget and expenditure is \$0.4M.

#### 7.3. Projects

7.3.1. There are 16 projects being tracked.

7.3.2. Of these, 0% by value are complete and 94% on track, 0% at risk and 6% delayed.

7.3.3. There are no at risk projects.

7.3.4. The delayed projects include:

Project Name	Delayed Reason
Oxford - Fencing	Some works required to be completed in Summer 2026.
Landfill Cover Remediation	Specialist advice required which has caused delays.

#### 7.4. Summary

7.4.1. The Solid Waste budget is relatively small but is largely signalled as delayed. Most of the budget is linked to upgrades at Southbrook RRP, and while investigation and design process is progressing, the works are on hold. The reliance of small projects on the adoption of an overall strategy has made it difficult to deliver the programme within the timeframes originally intended.

### 8. **RECREATION**

#### 8.1. Budget

8.1.1. The total budget for this year is \$21.6M. For the year \$6.74M has been spent (31%). The final forecast expenditure is \$8.86M (41%).

#### 8.2. Carry-overs

8.2.1. The planned carryover of both budget and expenditure was \$4.01M. The predicted carryover of budget is now \$14.73M budget and expenditure is \$2.18M.

## 8.3. Projects

8.3.1. There are 91 projects being tracked.

8.3.2. Of these, 8% by value are complete and 13% on track, 1% at risk and 78% delayed.

8.3.3. The projects identified as being at risk Include:

Project Name	At Risk Reason
Coopers Creek Carpark/toilet	Project is listed at risk in case of wet weather and distance to travel for contractors.
Airfield Equipment	Budget for Airfield equipment.
Oxford Town Hall Projection	Install is scheduled to be completed by the end of June. At risk due to tight timeframe.
Woodend Camp Renewals & Strengthening	Works still to undertake on re-roofing and strengthening project this year.

8.3.4. The delayed projects include:

Project Name	Delayed Reason
Land Purchase - Neighbourhood	At present there are no planned purchases for this FY.
Roads & Carparks	Multiple projects. One project delayed (Waikuku Beach) due to external approvals.
Pearson Park	The budget for this project has been delegated to a community group representing the OOCB, and they have been permitted to compound the funds over time. Given the delay in approvals, it is unlikely that the full budget will be utilised before the end of the financial year.
Non-specified Reserve Enhancement	Playground renewal assigned to Woodend Beach play space which is part of the Woodend Beach Recreation Facilities master plan. Part of master plan which is delayed.
Future Sports Ground Development	Multiple projects. Overall, the programme is tracking behind schedule due to resource constraints.
Town Centres Feature Lighting and Decorations	A memo to the RACB is being prepared by PDU regarding the proposed plan for fairy lighting in the Rangiora town centre.
Pegasus Youth Space	Delays due to a change in scope and collaboration with the Board to agree next steps.
Arohatia te awa (Cam River Walkway)	Multiyear programme over 10 years This has been delayed as staff work through reporting to Community Board and across departments. This relates specifically to the Ohoka Loop project that has required a multi departmental approach with complex issues relating to biodiversity and flood mitigation.

Kaiapoi Community Hub	This is a multi-year project, however not as well progressed as initially indicated so considered delayed.
District Security Cameras	Camera upgrades throughout the year as required, which is behind programme.
Kaiapoi Lakes (old tip site)	Project is on hold as solid waste need to report through to management team for remediation.
Silverstream River Crossing (East West)	Project delayed due to reliance on external parties.
Norman Kirk Park Power Installation	This project is delayed due to other projects in the area, and resource constraints.
Sefton Domain Reserve Bollards	This project has been on hold due to the Sefton Hall project (externally driven).
Canterbury Street Reserve	Construction will be underway in July and completed within the first quarter of the next FY.
Woodend Beach Domain	Delayed due to the complexity of the projects within the master plan.
Aeronautical Study Compliance Program	Staff submission report to May 2026 AP Deliberations meeting seeking budget top-up for more fencing.
Airfield Taxiway Flooding	Design works underway, tender in new FY. Project will be delivered alongside water infrastructure contract in spring 2026.
Toilet Renewals	Part of a wider master plan which is delayed.
Kaiapoi Aquatic Centre Renewals	Complexity of project.
Rangiora Ashley General Landscape Development	Board-led and typically allocated across several projects each year.
Kaiapoi Tuahiwi General Landscape Development	Board-led and typically allocated across several projects each year.
Oxford Ohoka General Landscape Development	Board-led and typically allocated across several projects each year.
Woodend Sefton General Landscape Development	Board-led and typically allocated across several projects each year.
General Building Renewals	Multiple projects across various community facility locations.
Land Purchase Community Centre Woodend North	Valuation works completed and negotiation works ongoing.
Pegasus Community Centre Building	Construction in 25/26 underway and will continue into early 26/27 years.
Solar Panels at Multi-use Sports Facility	Project delayed due to issues with roof leak.
Waikuku Camp Demolitions	Work underway to be completed next FY.
Waikuku Camp Ablutions Block Replacement	Delayed until 2026/27

Kairaki Camp Infrastructure Renewals	Camp improvements are no longer owned by WDC. Delayed until 2026/27.
Kairaki Camp Ablutions Block Replacement	Camp improvements are no longer owned by WDC. Delayed until 2026/27.
Waikuku Camp Renewals & Refurbishments	Camp improvements are no longer owned by WDC. Delayed until 2026/27.
Ashley Camp Renewals & Strengthening	Planned to be used this year for re-roofing of 3 x buildings, replacing sanitary fittings, and some residual land drainage works. Design underway.
Town Centre Strategy Programme	Complex project dependent on strategy.
Kaiapoi bridge handrail replacement	Project construction planned for June.

#### 8.4. Summary

8.4.1. As is evident above, there are a significant number of delays to Recreation projects. Often projects are reliant upon input from community groups, endorsement of master plans, and a range of types of expertise to deliver. This complexity of the projects can mean the original programmes developed when the budgets are set are not always realistic, and going forward consideration could be given as to how better to programme these works.

### 9. **EARTHQUAKE RECOVERY AND REGENERATION**

#### 9.1. Budget

9.1.1. The total budget for this year is \$1.3M. For the year \$0.99M has been spent (77%). The final forecast expenditure is \$1.08M (83%).

#### 9.2. Carry-overs

9.2.1. The planned carryover of both budget and expenditure was \$0M. The predicted carryover of budget is now \$0.48M budget and expenditure is \$0.25M.

#### 9.3. Projects

9.3.1. There are 8 projects being tracked.

9.3.2. Of these, 7% by value are complete and 42% on track, 0% at risk and 51% delayed.

9.3.3. There are no at risk projects.

9.3.4. The delayed projects include:

Project Name	Delayed Reason
Kaiapoi Riverbanks Rowing Precinct	Civil works delayed
Murphy Park	Civil works delayed
Croquet and Community Studios Spaces	Timing dependent on club's own work.

#### 9.4. Summary

- 9.4.1. The Earthquake Recovery and Regeneration is predicted to be significantly under-delivered. There are regular challenges in delivering these works, and it is suggested that the council needs to consider how it is best delivering this programme of works.

### 10. **IMPLICATIONS FOR COMMUNITY WELLBEING**

- 10.1. There are implications on community wellbeing by the issues and options that are the subject matter of this report. Most of the delayed works are intended to directly benefit the community.
- 10.2. The Management Team has reviewed this report and support the recommendations.

### 11. **COMMUNITY VIEWS**

#### 11.1. **Mana whenua**

Te Ngāi Tūāhuriri hapū are likely to be affected by, or have an interest in the subject matter of this report. They have a wide ranging interest in much of the Council's work. Any delays that specifically affect them will need to be discussed at the appropriate forum.

#### 11.2. **Groups and Organisations**

There are groups and organisations likely to be affected by, or to have an interest in the subject matter of this report.

Each of the delayed projects is likely to influence a particular community or group, and so any changes in timeframe will require good consultation and careful management.

#### 11.3. **Wider Community**

The wider community is likely to be affected by, or to have an interest in the subject matter of this report.

Each of the delayed projects is likely to influence a particular community or group, and so any changes in timeframe will require good consultation and careful management.

### 12. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

#### 12.1. **Financial Implications**

There are financial implications of the decisions signaled in by this report.

However where there are financial impacts that differ from the Annual Plan, these will be presented and discussed in the Annual Plan documentation.

#### 12.2. **Sustainability and Climate Change Impacts**

The recommendations in this report do have sustainability and/or climate change impacts. The projects being reported on have a range of effects on both sustainability and climate change, and any delays will impact on the Council's ability to achieve its intended outcomes in the agreed timeframes.

#### 12.3. **Risk Management**

There are risks arising from the adoption/implementation of the recommendations in this report.

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, where 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.

#### 12.4. **Health and Safety**

There are health and safety risks arising from the adoption/implementation of the recommendations in this report.

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

### 13. **CONTEXT**

#### 13.1. **Consistency with Policy**

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

#### 13.2. **Authorising Legislation**

The Local Government Act applies.

#### 13.3. **Consistency with Community Outcomes**

The Council's community outcomes are relevant to the actions arising from recommendations in this report.

In particular that

*Transport is accessible, convenient, reliable and sustainable*

*Core Utilities are provided in a timely and sustainable manner*

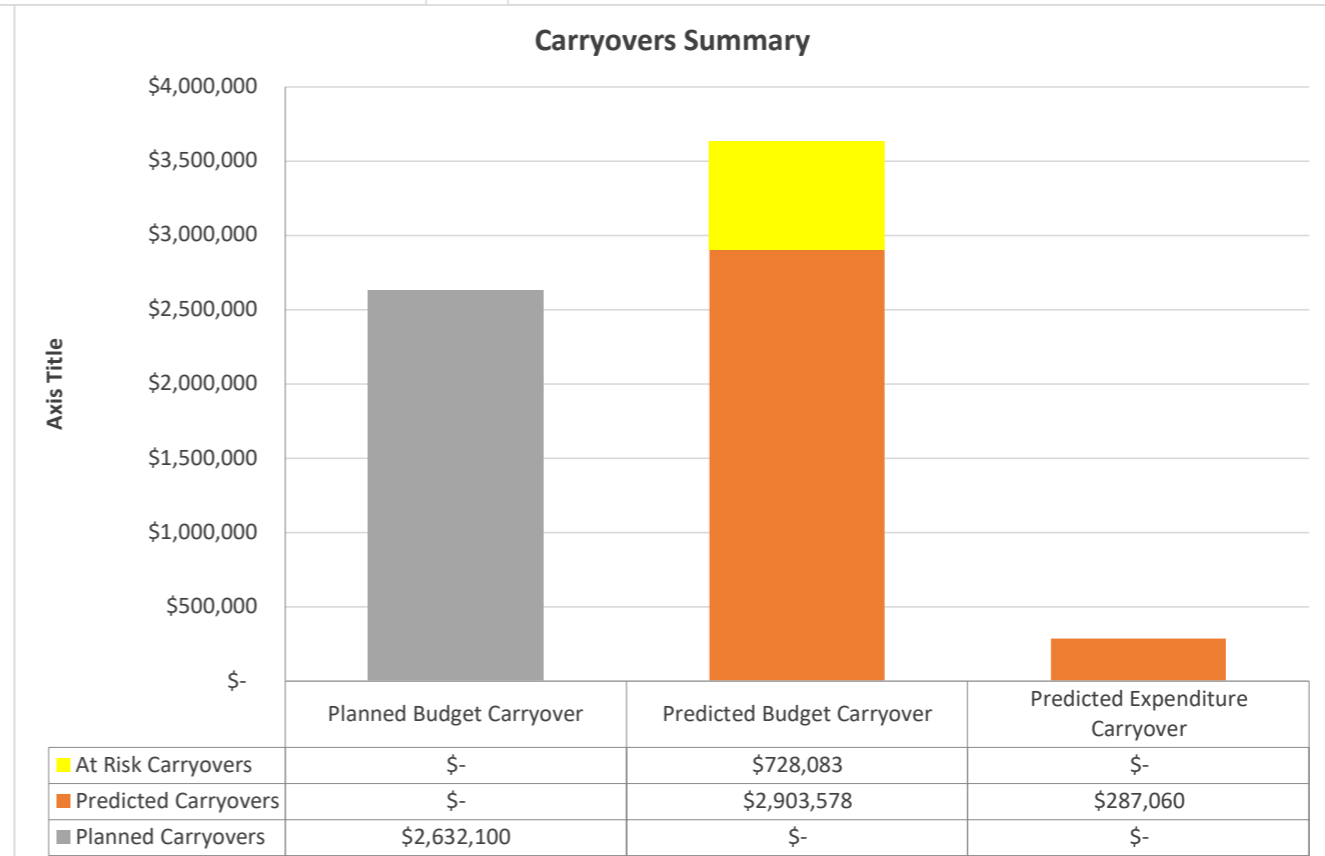
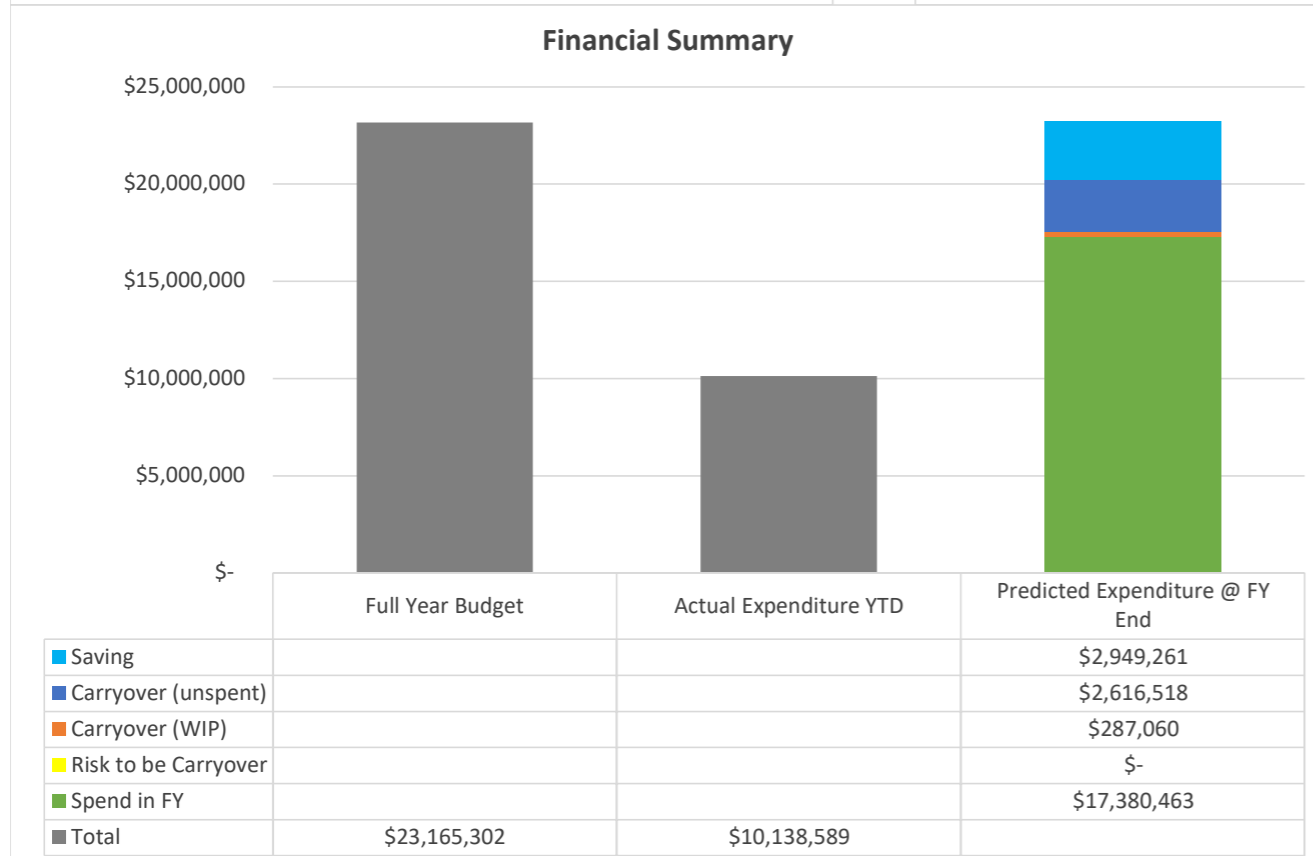
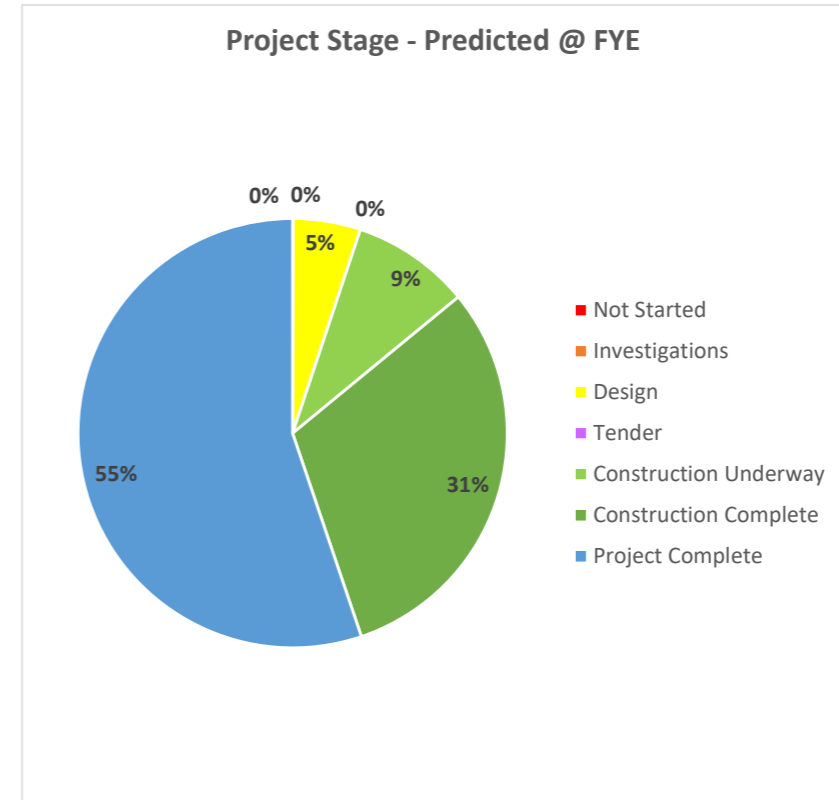
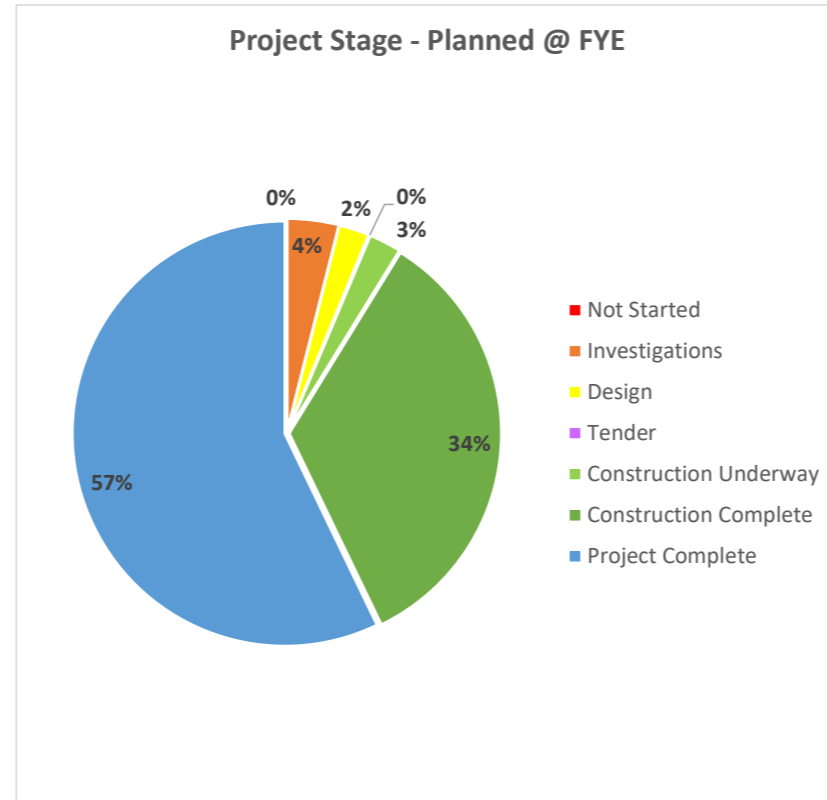
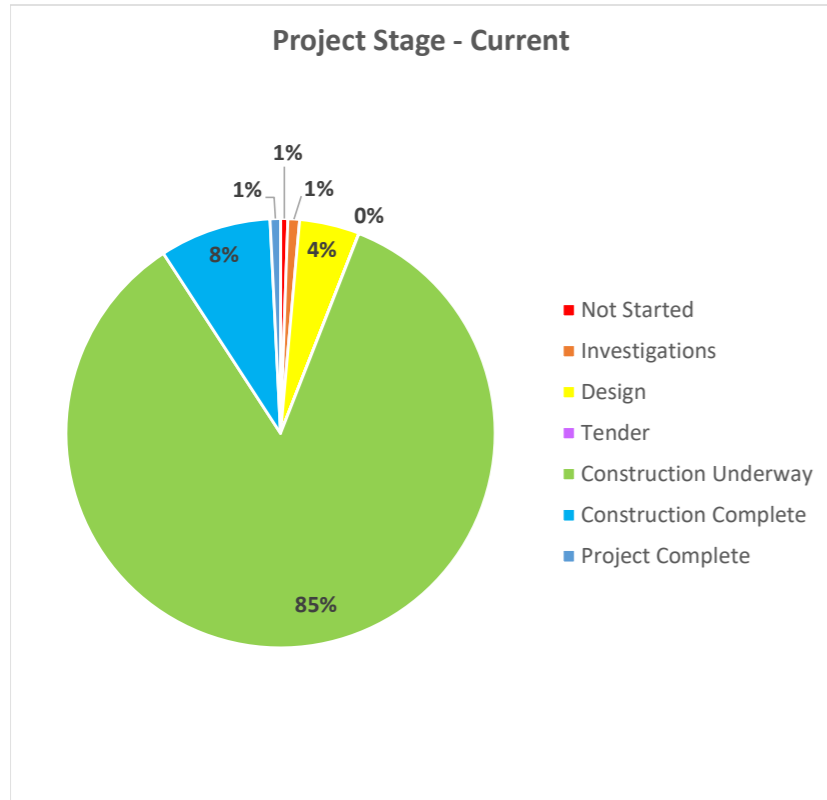
*Public spaces and facilities are plentiful, accessible and high quality,*

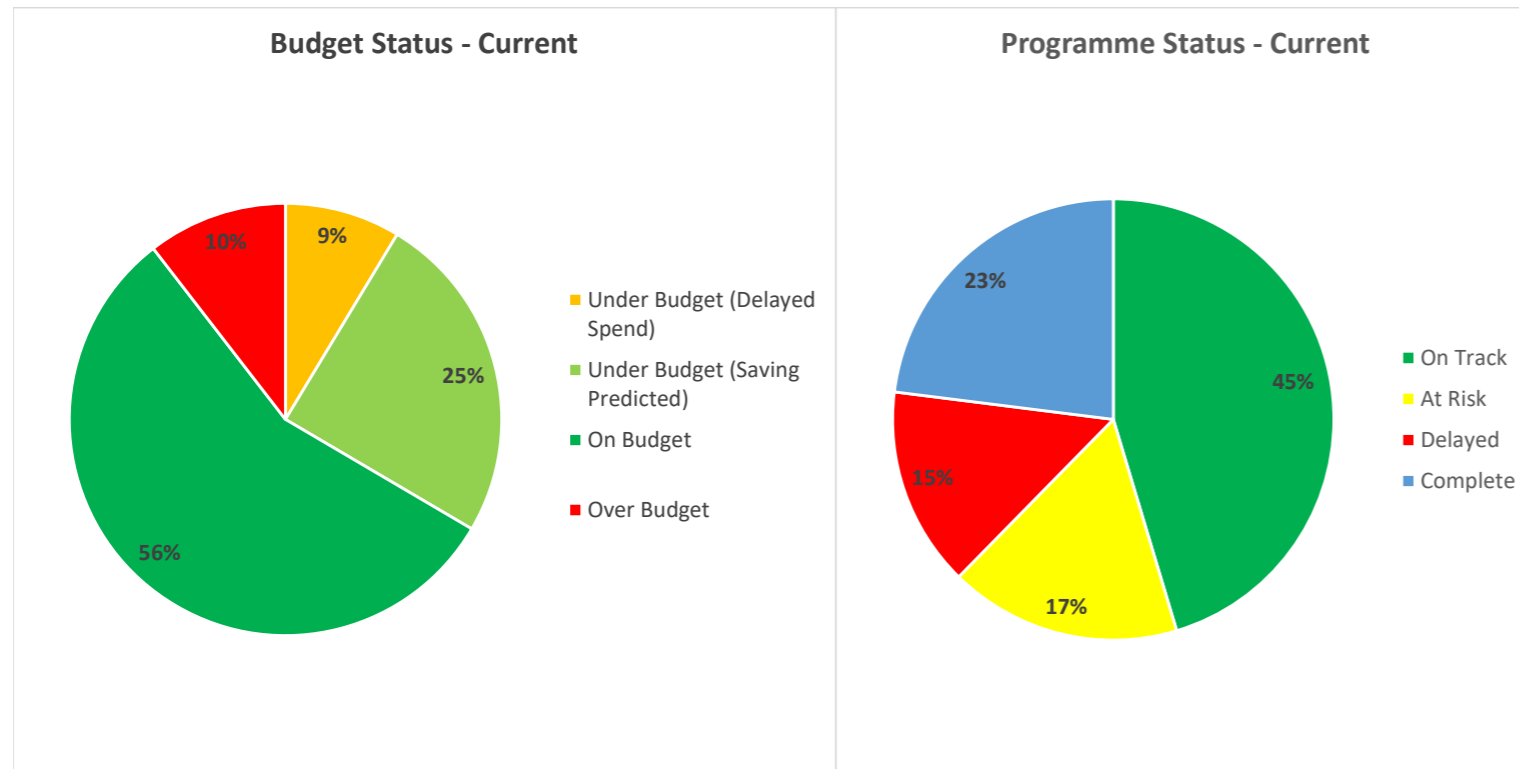
#### 13.4. **Authorising Delegations**

The Audit and Risk Committee have delegation to monitor the performance of the Council in delivering its programme, and take steps as it sees appropriate.

**Roading Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter**

**SUMMARY**





## DEFINITIONS

<b>Full Year Revised Budget</b>	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
<b>Unspent Budget</b>	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).
<b>Programme - On Track</b>	Refers to projects where the project work this FY is expected to be delivered by FYE.
<b>Programme - At Risk</b>	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.
<b>Programme - Delayed</b>	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).
<b>On Budget</b>	Refers to projects where the project work this FY is expected to be delivered within budget.
<b>Over Budget</b>	Refers to projects where the project work this FY will not be delivered on budget.
<b>Under Budget (Delayed Spend)</b>	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).
<b>Under Budget (Saving Predicted)</b>	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.
<b>Approved Carryover</b>	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
<b>Additional Carryover</b>	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.
<b>At Risk Carryover</b>	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 - 2025-2026 Financial Year - March 2026 Quarter

Account Number	Who Controls the timing	Project Parent	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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	Predicted Budget Status at FYE - Current	Comments
100178	Council	Remetalling	Construction Underway	Construction Complete	Project Complete	On Track	\$ 913,754	\$ 497,748	\$ 913,754	\$ -	\$ -	\$ -	\$ -	On Budget	Delivered through the district roading maintenance contract.
100179	Council	Pavement Rehabilitation	Construction Underway	Construction Complete	Construction Complete	Complete	\$ 1,333,322	\$ 953,597	\$ 1,223,597	\$ -	\$ -	\$ -	\$ -	On Budget	Delivered through the district roading maintenance contract. Rangiora Woodend Road deferred. No further works this year, however additional costs to be claimed relating to traffic management.
100180	Council	Drainage Renewals - K & C	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 853,867	\$ 316,201	\$ 600,000	\$ -	\$ 253,867	\$ -	\$ -	Under Budget (Delayed Spend)	Contract progressing slowly with contractor methodology having changes (removal of sub-contractors to be self-delivered) as a result of the significant cost increases due to war in Iran. The change in methodology has resulted in this project being delayed.
100181	Council	Routine Resealing and Resurfacing	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 2,378,083	\$ 1,733,265	\$ 2,490,265	\$ -	\$ -	\$ -	\$ -	On Budget	Delivered through the district roading maintenance contract. Complete, with final claim to come
100182	Council	Resurfacing - Thin Asphaltic	Construction Underway	Construction Complete	Construction Complete	Complete	\$ 730,558	\$ 387,667	\$ 600,000	\$ -	\$ -	\$ -	\$ -	On Budget	Delivered through the district roading maintenance contract. Finished for the year
100183	Council	Signs Renewal	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 603,286	\$ 326,360	\$ 500,000	\$ -	\$ -	\$ -	\$ -	On Budget	Delivered through the district roading maintenance contract.
100184	Council	Lighting replacement	Construction Underway	Construction Complete	Project Complete	On Track	\$ 126,500	\$ 192,089	\$ 126,500	\$ -	\$ -	\$ -	\$ -	On Budget	Delivered through the Street Lighting Maintenance & Renewals contract. Overspend to journal into unspent top-up PJ Code
101232	Council	Footpath Reconstruction	Construction Underway	Project Complete	Project Complete	On Track	\$ 176,400	\$ 121,377	\$ 176,400	\$ -	\$ -	\$ -	\$ -	On Budget	Delivered through the district roading maintenance contract, or within kerb and channel renewal contract. Queen Street, Wilson Dr, and Holcroft Court now complete.
101771	Council	Bridge Component Replacement	Construction Underway	Project Complete	Project Complete	On Track	\$ 729,615	\$ 588,190	\$ 729,615	\$ -	\$ -	\$ -	\$ -	On Budget	Combined predicted spend of \$810,000. Corde still working through \$650k of minor works to be actioned. Scour repair package is complete with exception of one site, added as a Variation. On- Doubledays Rd footbridge works complete. In conjunction with PJ102628. Will carry over any unspent budget
101772	Council	Bridges & Structures Renewals	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 100,000	\$ 25,271	\$ 40,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Southbrook Road / Middlebrook Culvert. ROI released to the market currently. Depending on outcome, a conversation is to be had with NZTA regarding change of methodology to a proposed re-lining of existing culverts
100747	Others	Land Purchases - Improved LoS	Construction Underway	Project Complete	Construction Complete	Delayed	\$ 196,900	\$ 37,986	\$ 53,000	\$ -	\$ 143,900	\$ -	\$ -	Under Budget (Delayed Spend)	Land purchases associated with projects. Includes Champions Road, Charles Upham Dr Deeds Strip, and Upper Sefton Drain. Delay is due to long processes involved with land purchases, however good progress with Upper Sefton project. Champions Road Delayed. Unspent budget to be carried over to continue purchase processes in 2026/27
100187	Council	Gravel Pit Development	Construction Underway	Project Complete	Project Complete	On Track	\$ 12,340	\$ 10,224	\$ 12,340	\$ -	\$ -	\$ -	\$ -	On Budget	Works associated with the existing gravel pits, and meeting the resource consent conditions
100361	Council	Council Performed Work	Construction Underway	Project Complete	Project Complete	On Track	\$ 459,008	\$ 322,764	\$ 350,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Sites include: Kippenberger Ave underpass decommissioning, Stopforth / Parsonage Intersection, removal of speed tables in Silverstream Blvd and removal of street lighting in South Belt. The underspend in this category will off-set the predicted overspend against PJ 100188
100192	Council	New Passenger Transport Infras	Project Complete	Construction Complete	Project Complete	Complete	\$ 98,000	\$ 74,287	\$ 98,000	\$ -	\$ -	\$ -	\$ -	On Budget	All planned works for the year is complete. WIP is for the purchase of shelters ahead of delivery of the 2026 / 27 programme
101101	Council	West Rangiora Route Improvement	Construction Underway	Project Complete	Project Complete	Complete	\$ 85,000	\$ 7,633	\$ 85,000	\$ -	\$ -	\$ -	\$ -	On Budget	Contributing towards the enabling works (power service relocations, fencing etc). Works completed, claims yet to be paid
101556	Others	Land Purchases - Growth	Construction Underway	Project Complete	Project Complete	At Risk	\$ 88,800	\$ 82,985	\$ 124,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Land purchase associated with projects. Includes No. 72 Southbrook Road, No. 74 Southbrook Road, No. 245 Fernside Road, No. 7 Todds Rd, Fernside / Lehmans Rd, and No. 14 Parsonage Road. "at risk" due to long processes involved with property purchases. Many of these will not be completed by EOFY, however predicted spend is based on expected progress against all sites, including modelling for Bob Robertson Dr.
102153	Council	Delivering Strategic Cycling Networks	Construction Complete	Project Complete	Project Complete	Complete	\$ 1,009,200	\$ 319,244	\$ 320,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Project to construct pedestrian link on SH1 between Chinnery Road and Ravenswood is now complete. Previous report to Council in March 2025 sought to carry over the \$320,000 for this project with the remaining budget to be moved out to 2027/28
101389	Others	Travel Demand MGMT/Modelling	Design	Project Complete	Project Complete	On Track	\$ 49,000	\$ 22,359	\$ 30,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Managed by greater Christchurch partners. Further invoices to come. Any unspent budget will not be carried over.
100746	Council	New footpaths - major towns	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 202,300	\$ 15,914	\$ 120,000	\$ -	\$ 82,300	\$ -	\$ -	Under Budget (Delayed Spend)	Blake St site underway in April, with Highfield Lane tendered in April with no contractors supplying a tender. This project is therefor shown as a delay to carry over Highfield Lane into 2026 / 27 and tender in Spring.
102434	Others	Old Waimak Bridge Renewals	Construction Complete	Project Complete	Project Complete	Complete	\$ 25,000	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	CCC Project to replace the existing safety barriers on the old Waimak Bridge. Design only this year. Budget moved out to 26/27.

## Roading Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

Account Number	Who Controls the timing	Project Parent	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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	Predicted Budget Status at FYE - Current	Comments
100178	Council	Remetalling	Construction Underway	Construction Complete	Project Complete	On Track	\$ 913,754	\$ 497,748	\$ 913,754	\$ -	\$ -	\$ -	\$ -	On Budget	Delivered through the district roading maintenance contract.
102453	Others	Gravel Pit Land Purchase	Investigations	Investigations	Design	On Track	\$ 927,600	\$ 137,598	\$ 150,000	\$ 927,600	\$ 777,600	\$ 927,600	\$ -	Under Budget (Saving Predicted)	Works associated with investigations and purchasing of land for new gravel pits. Negotiations stalled, with purchase costs and negotiations ongoing. Once land decision made, will need to consider other steps (eg consenting, access, site development) and whether more budget is needed. Showing as a large underspend, but staff submission to the Annual Plan seeking to moved budget out.
102431	Council	New Eastern Link Road (25% ODP)	Design	Investigations	Design	On Track	\$ 63,750	\$ 78,860	\$ 127,500	\$ 63,750	\$ (63,750)	\$ 63,750	\$ -	Over Budget	Preliminary Design underway. Scheme estimate exceeds budget. Report to December Council meeting sought to move budget forward. Total budget across three PJ codes now \$510,000 for the 2025/26 year. Works continuing in preparation for NZTA approvals
101780	Council	Lees Valley Willow Walls	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 579,945	\$ 105,951	\$ 400,000	\$ -	\$ 179,945	\$ -	\$ -	Under Budget (Delayed Spend)	Corde underway with the culvert renewals to improve resilience of Lees Valley Rd. Showing a "delay" to carry over unspent budget
102432	Council	New Eastern Link Road (50% LOS)	Design	Investigations	Design	On Track	\$ 163,500	\$ 310,113	\$ 255,000	\$ 163,500	\$ (91,500)	\$ 163,500	\$ -	Over Budget	Preliminary Design underway. Scheme estimate exceeds budget. Report to December Council meeting sought to move budget forward. Total budget across three PJ codes now \$510,000 for the 2025/26 year. Works continuing in preparation for NZTA approvals
102433	Council	New Eastern Link Road (25% Growth)	Design	Investigations	Design	On Track	\$ 63,750	\$ -	\$ 127,500	\$ 63,750	\$ (63,750)	\$ 63,750	\$ -	Over Budget	Preliminary Design underway. Scheme estimate exceeds budget. Report to December Council meeting sought to move budget forward. Total budget across three PJ codes now \$510,000 for the 2025/26 year. Works continuing in preparation for NZTA approvals
102435	Council	Oxford Rd / Lehmans Rd Roundabout	Design	Design	Design	On Track	\$ 50,000	\$ 5,385	\$ 20,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 20,000	Under Budget (Saving Predicted)	Investigations underway, topographical survey completed
102449	Council	Cycle Path Renewals	Design	Construction Complete	Design	Delayed	\$ 28,540	\$ -	\$ 0	\$ -	\$ 28,540	\$ -	\$ -	Under Budget (Delayed Spend)	Tender went to open market, closing end of April with no supplies submitting for the project. Works will be coupled with 2026 / 27 budget and retendered early in the new financial year.
102450	Council	Skew Bridge Replacement	Investigations	Project Complete	Investigations	Complete	\$ 415,670	\$ 3,531	\$ 5,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Project on hold as it has failed to secure NZTA co-funding at this stage. Impact trackers installed on bridge to monitor potential guard rail strikes. No further works planned at this stage with no carry over of the unspent budget planned.
102451	Council	Widen Skewbridge Rd - Skew Bridge to Mulcocks	Design	Tender	Design	On Track	\$ 25,000	\$ 2,156	\$ 10,000	\$ 25,000	\$ 15,000	\$ 25,000	\$ -	Under Budget (Saving Predicted)	Investigations underway, topographical survey completed
100188	Others	Subdivisional Share Provision	Construction Underway	Project Complete	Project Complete	On Track	\$ 418,608	\$ 117,391	\$ 567,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Report to Council in November approved planned overspend of the subdivision area budget(s) Sites include: River Road urbanisation (Stage 2), and Browns Road seal extension completed. The predicted overspend of this budget to be off-set by the predicted underspend in PJ100361
102130	Others	Waimakariri Gorge Bridge	Construction Complete	Project Complete	Project Complete	On Track	\$ 323,430	\$ 34,400	\$ 110,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Final seal completed, and proceeding to monitor the bridge deck. Further costs to come from SDC.
102230	Council	Remetalling	Not Started	Project Complete	Project Complete	On Track	\$ 70,678	\$ -	\$ 70,678	\$ -	\$ -	\$ -	\$ -	On Budget	Unsubsidised budget top-up. Delivered through the district roading maintenance contract.
102231	Council	Pavement Rehabilitation	Not Started	Project Complete	Project Complete	Complete	\$ 26,253	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ -	On Budget	Unsubsidised budget top-up. Delivered through the district roading maintenance contract. Rangiora Woodend Road deferred. No further works this year, however additional costs to be claimed relating to traffic management.
102137	Council	North/South Collector Road	Construction Underway	Project Complete	Project Complete	At Risk	\$ 1,005,220	\$ 56,798	\$ 800,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	First invoice paid. Next invoice due but not yet received. Developer led project
102628	Council	Bridge Component Replacement	Construction Underway	Project Complete	Project Complete	At Risk	\$ 319,483	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Combined predicted spend of \$920,000. Corde still working through minor work package. Doubledays Road bridge complete, Scour package complete. Timber footbridges due to tender in April. In conjunction with PJ101771
102639	Council	Streetlight Upgrade Major Town	Project Complete	Project Complete	Project Complete	Complete	\$ 50,000	\$ 40,903	\$ 40,903	\$ -	\$ -	\$ -	\$ -	On Budget	Complete (Coldstream Road)
102133	Others	North/South Collector Road	Construction Underway	Project Complete	Project Complete	At Risk	\$ 1,508,580	\$ 393,834	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	First invoice paid. Next invoice is due now but yet to receive. Developer led project
101777	Others	Land - Blake St Extension	Design	Investigations	Design	On Track	\$ 12,500	\$ 23,148	\$ 30,000	\$ 12,500	\$ 12,500	\$ 12,500	\$ 30,000	Over Budget	concept plans complete and presented to RACB in Feb. Project now to be fast tracked with aim to complete the physical works early in the 2026 / 27 year ahead of the planned water main renewal in High St. This has resulted in additional fees being charged against this budget.
102427	Council	Town Centre Carpark (Ashley St) Layout Improvements	Construction Underway	Project Complete	Project Complete	Complete	\$ 37,500	\$ 536	\$ 18,036	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Complete. Expenditure to go against PJ102427
102428	Council	Town Centre Carpark (Alfred St) Layout Reconfiguration	Not Started	Project Complete	Design	Delayed	\$ 12,500	\$ -	\$ 0	\$ -	\$ 12,500	\$ -	\$ 0	Under Budget (Delayed Spend)	Unresolved issue yet to be addressed. Need to re-engage with property owner to come to a resolution, hence delay to carry over remaining budget
102429	Council	Town Centre Carpark (Ashley St) Layout Improvements	Construction Underway	Project Complete	Project Complete	Complete	\$ 112,500	\$ 1,706	\$ 52,500	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Complete, awaiting final claim in April
102430	Council	Town Centre Carpark (Alfred St) Layout Reconfiguration	Not Started	Project Complete	Design	Delayed	\$ 37,500	\$ -	\$ 0	\$ -	\$ 37,500	\$ -	\$ 0	Under Budget (Delayed Spend)	Unresolved issue yet to be addressed. Need to re-engage with property owner to come to a resolution, hence carry over of unspent budget.
102135	Council	Fernside/Todds Intersection	Construction Underway	Design	Construction Underway	On Track	\$ 251,000	\$ 154,011	\$ 226,000	\$ 251,000	\$ 251,000	\$ 251,000	\$ 226,000	On Budget	Report to Council in November approved to bring budget forward to complete enabling works this year. Budget figure should be \$226,000. Enabling works mostly completed, some claims to come

## Roading Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

Account Number	Who Controls the timing	Project Parent	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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	Predicted Budget Status at FYE - Current	Comments
100178	Council	Remetalling	Construction Underway	Construction Complete	Project Complete	On Track	\$ 913,754	\$ 497,748	\$ 913,754	\$ -	\$ -	\$ -	\$ -	On Budget	Delivered through the district roading maintenance contract.
100359	Others	Town area developments	Investigations	Project Complete	Investigations	Delayed	\$ 50,000	\$ -	\$ 0	\$ -	\$ 50,000	\$ -	\$ 0	Under Budget (Delayed Spend)	No fixed project at this time, therefore "delayed". Will require workshop with new council and as yet, no such workshop is planned. Therefore signalling project as a delay. Possible contribution to supply & installation of additional bike parking in key locations
102706	Council	Resurfacing - Chipseal	Construction Complete	Project Complete	Project Complete	Complete	\$ 23,774	\$ -	\$ 23,774	\$ -	\$ -	\$ -	\$ -	On Budget	Unsubsidised budget top-up. Delivered through the district roading maintenance contract. No further works to be completed this year. Budget not required
102707	Council	Resurfacing - Asphalt	Construction Complete	Project Complete	Project Complete	Complete	\$ 7,925	\$ -	\$ 7,925	\$ -	\$ -	\$ -	\$ -	On Budget	Unsubsidised budget top-up. Delivered through the district roading maintenance contract. Unsubsidised budget top-up. Delivered through the district roading maintenance contract. No further works to be completed this year. Budget not required
102708	Council	Traffic Services Renewal - Signs	Construction Underway	Project Complete	Project Complete	On Track	\$ 60,202	\$ 2,950	\$ 60,202	\$ -	\$ -	\$ -	\$ -	On Budget	Unsubsidised budget top-up. Delivered through the district roading maintenance contract.
102709	Council	Traffic Services Renewal - Lighting	Construction Underway	Project Complete	Project Complete	On Track	\$ 103,500	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Unsubsidised budget top-up. Delivered through the district roading maintenance contract, with slight overspend predicted due to a high number of car v poles this year.
102710	Council	Footpath Renewals	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 217,854	\$ 39,208	\$ 217,854	\$ -	\$ -	\$ -	\$ -	On Budget	Unsubsidised budget top-up. Delivered through the district roading maintenance contract, or within kerb and channel renewal contract. Queen Street, Wilson Drive, and Holcroft Court all completed. Some sites to be completed in conjunction with K&C renewals is to be delayed.
102711	Council	Cycle Path Renewals	Design	Project Complete	Design	Delayed	\$ 18,302	\$ -	\$ 0	\$ -	\$ 18,302	\$ -	\$ 0	Under Budget (Delayed Spend)	Tender went to open market, closing end of April with no supplies submitting for the project. Works will be coupled with 2026 / 27 budget and retendered early in the new financial year.
102712	Council	Streetlight upgrade High St	Tender	Project Complete	Tender	Delayed	\$ 50,000	\$ 1,332	\$ 2,000	\$ -	\$ 50,000	\$ -	\$ 2,000	Under Budget (Delayed Spend)	Mainpower have confirmed lighting design, quote approved however lead time for luminaires will put installation into August / September.
102713	Council	Capital Proj Sealed Widening	Design	Project Complete	Design	Delayed	\$ 29,400	\$ -	\$ 0	\$ -	\$ 29,400	\$ -	\$ 0	Under Budget (Delayed Spend)	Widening to be completed in conjunction with reseals. Lees Road, Revells Road, and isolated widening on Williams St. Works delayed as these reseal sites also delayed
102715	Council	Minor Safety - Lighting (Unsub'd)	Tender	Project Complete	Tender	Delayed	\$ 68,000	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	Under Budget (Delayed Spend)	Mainpower providing price to carry out works in High Street, Oxford. Delayed as Mainpower are yet to provide the updated pricing for this project
102716	Council	Minor Safety - Intersection Improvements (Unsub'd)	Construction Underway	Project Complete	Construction Complete	Delayed	\$ 120,000	\$ -	\$ 40,000	\$ -	\$ 80,000	\$ -	\$ -	Under Budget (Delayed Spend)	Tram / Early road intersection is completed (to be claimed in April), however Swamp / Hodgsons and North Eyre / Loburn are both delayed with predicted spend in excess of the available budget. Remaining budget to carry over into 2026 / 27 and programme to be revisited.
102717	Council	Minor Safety - School Safety Project (Unsub'd)	Construction Underway	Project Complete	Construction Complete	Delayed	\$ 157,500	\$ 55,478	\$ 55,478	\$ -	\$ 102,022	\$ -	\$ -	Under Budget (Delayed Spend)	Clarkville School works to be completed in September, Townsend Road Kea Crossing completed in January. No further works this year, with Rangiora High School work not progressing at this time. Unspent budget to carry over.
102718	Council	Minor Safety - Speed Treatments (Unsub'd)	Construction Underway	Project Complete	Construction Complete	Delayed	\$ 87,900	\$ 23,581	\$ 63,518	\$ -	\$ 24,382	\$ -	\$ -	Under Budget (Delayed Spend)	Oxford Speed Thresholds - design approved, and some works to be completed this FY, however most of this work will be delayed and completed with Stage 2 in the 2026 / 27 year. Cosgrove St line marking delayed also. Hence all unspent budget to carry over to complete in 2026 / 27
102719	Council	Minor Safety - Walking & Cycling Improvements (Unsub'd)	Construction Underway	Project Complete	Construction Complete	Delayed	\$ 141,250	\$ 53,816	\$ 141,250	\$ -	\$ -	\$ -	\$ -	On Budget	All planned works is complete or on track however the delayed is to trigger the carry over of unspent budget to balance other minor improvement categories
102720	Council	Minor Safety - Other (Unsub'd)	Construction Underway	Project Complete	Construction Complete	Delayed	\$ 213,330	\$ 37,918	\$ 72,000	\$ -	\$ 141,330	\$ -	\$ -	Under Budget (Delayed Spend)	Ford signage upgrade completed. Signage in Sovereign Palms priced and accepted. Delayed to carry over unspent budget to balance other minor improvement categories
102721	Council	Minor Safety - Roadside Hazards Removal (Unsub'd)	Construction Underway	Project Complete	Construction Complete	Delayed	\$ 200,000	\$ 44,889	\$ 115,000	\$ -	\$ 85,000	\$ -	\$ -	Under Budget (Delayed Spend)	Carrs Road culvert complete, Depot Road on-track. All planned works is complete however the delayed is to trigger the carry over of unspent budget to balance other minor improvement categories
102722	Council	Minor Safety - Delineation Upgrades (Unsub'd)	Construction Underway	Project Complete	Construction Complete	Delayed	\$ 100,000	\$ -	\$ 0	\$ -	\$ 100,000	\$ -	\$ 0	Under Budget (Delayed Spend)	Safety Engineer working on delineation strategy, and report to U&R. Physical works to delay into 2026 / 27 and budget to carry over.
102723	Council	Minor Safety - High Risk Rural Intersections Treatments	Construction Underway	Project Complete	Project Complete	On Track	\$ 377,300	\$ 191,792	\$ 405,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Contract awarded to On Grade, commencing in March. Overspend to balance with underspend in other minor improvement categories.
102724	Council	School Safety Improvements (Unsub'd)	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 11,375	\$ 11,375	\$ -	\$ -	\$ -	\$ -	Over Budget	Expenditure to be journalled into PJ102125
101876	Others	Cenotaph Corner	Construction Underway	Project Complete	Project Complete	Complete	\$ 20,000	\$ 2,523	\$ 5,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	No works planned further this year. Decorative paving on footpath to be completed in 2026/27 - no carry over allowed for
101880	Council	Mulcocks and Fernside Rd closure	Design	Project Complete	Construction Complete	On Track	\$ 20,000	\$ 10,654	\$ 20,000	\$ -	\$ -	\$ -	\$ -	On Budget	Briefing to be held with U&R in May to discuss options and consultation requirements
102704	Council	Widen Skewbridge Rd - Mulcocks to Threlkelds	Design	Tender	Design	On Track	\$ 25,000	\$ -	\$ 10,000	\$ 25,000	\$ 15,000	\$ 25,000	\$ -	Under Budget (Saving Predicted)	Investigations underway, topographical survey completed
102134	Council	Widen culvert on Townsend Rd	Construction Underway	Project Complete	Project Complete	On Track	\$ 880,000	\$ 744,877	\$ 750,000	\$ -	\$ -	\$ -	\$ -	On Budget	Physically complete, awaiting RSA which may include minor additional costs
102640	Council	Tuahiwi Gritted Footpath Surfacing	Construction Complete	Project Complete	Project Complete	Complete	\$ 100,000	\$ 103,729	\$ 103,729	\$ -	\$ -	\$ -	\$ -	On Budget	Carry over from 24/25. Sealing of Tuahiwi footpath now complete
102381	Council	Durham Land Purchase for Carparking LOS	Construction Complete	Project Complete	Project Complete	Complete	\$ 1,124,295	\$ 761,047	\$ 761,047	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Carry over from 24/25. Town Hall Car Park now complete

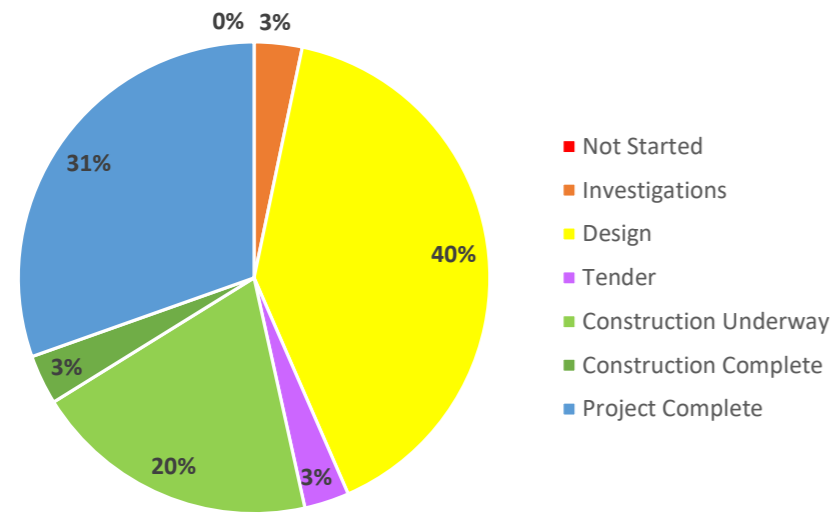
## Roading Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

Account Number	Who Controls the timing	Project Parent	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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	Predicted Budget Status at FYE - Current	Comments
100178	Council	Remetalling	Construction Underway	Construction Complete	Project Complete	On Track	\$ 913,754	\$ 497,748	\$ 913,754	\$ -	\$ -	\$ -	\$ -	On Budget	Delivered through the district roading maintenance contract.
102620	Council	Routine Resealing and Resurfacing	Construction Complete	Project Complete	Project Complete	Complete	\$ 18,020	\$ -	\$ 18,020	\$ -	\$ -	\$ -	\$ -	On Budget	Unsubsidised budget top-up. Delivered through the district roading maintenance contract.
102621	Council	Resurfacing - Thin Asphaltic	Construction Complete	Project Complete	Project Complete	Complete	\$ 14,170	\$ -	\$ 14,170	\$ -	\$ -	\$ -	\$ -	On Budget	Unsubsidised budget top-up. Delivered through the district roading maintenance contract.
102622	Council	Signs Renewal	Construction Complete	Project Complete	Project Complete	On Track	\$ 17,500	\$ -	\$ 17,500	\$ -	\$ -	\$ -	\$ -	On Budget	Unsubsidised budget top-up. Delivered through the district roading maintenance contract.
102624	Council	Drainage Renewals - K & C	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 9,060	\$ -	\$ 9,060	\$ -	\$ 9,060	\$ -	\$ 9,060	On Budget	Contract progressing slowly with contractor methodology having changes (removal of sub-contractors to be self-delivered) as a result of the significant cost increases due to war in Iran. The change in methodology has resulted in this project being delayed.
102627	Council	Footpath Reconstruction	Construction Complete	Project Complete	Project Complete	On Track	\$ 104,400	\$ -	\$ 104,400	\$ -	\$ -	\$ -	\$ -	On Budget	Unsubsidised budget top-up. Delivered through the district roading maintenance contract.
102629	Council	Cycle Path Renewal	Design	Project Complete	Design	Delayed	\$ 18,430	\$ -	\$ 0	\$ -	\$ 18,430	\$ -	\$ 0	Under Budget (Delayed Spend)	Tender went to open market, closing end of April with no supplies submitting for the project. Works will be coupled with 2026 / 27 budget and retendered early in the new financial year.
102156	Council	Woodend to Kaiapoi Cycleway (Williams St to Woodend Beach R	Construction Underway	Project Complete	Project Complete	At Risk	\$ 965,100	\$ 381,894	\$ 965,100	\$ -	\$ -	\$ -	\$ -	On Budget	Works commenced in January. Starting in Smith Street, headed north. Contractor temporarily left site to focus on other Council contracts and have an updated methodology (removed all sub-contractors from Council contracts to self-deliver). The change in methodology has resulted in this contract completion date pushing towards the end of the financial year, putting the project "at risk"
102136	Council	28 Roundabout Installation at Bradleys/McHughs/Tram Rd Inter	Design	Design	Design	Complete	\$ 98,650	\$ 98,304	\$ 98,304	\$ -	\$ -	\$ -	\$ -	On Budget	Carry-over from 2024/25. No construction budget. Design nearing completion.
102705	Council	Realignment and Safety Improvements No10 Tram Rd	Design	Design	Design	At Risk	\$ 50,000	\$ 64,452	\$ 65,000	\$ 50,000	\$ (15,000)	\$ 50,000	\$ -	Over Budget	Original scheme design for No. 10 Rd intersection approved, however a redesign will require further report to Council. This means that while budget is spent, the project is not as far advanced as we would like and we will not have completed the detailed design by end of the financial year as planned. The budget over spend is associated with the increased work that has been carried out to determine a workable solution.
102125	Council	School Safety Improvements	Construction Underway	Construction Underway	Project Complete	On Track	\$ 1,000,000	\$ 3,065	\$ 430,000	\$ 1,000,000	\$ 570,000	\$ 1,000,000	\$ -	Under Budget (Saving Predicted)	Contract awarded to HMI for electronic signage, and to Corde for static signage
<b>Grand Total</b>							<b>\$ 23,165,302</b>	<b>\$ 10,138,589</b>	<b>\$ 17,599,523</b>	<b>\$ 2,632,100</b>	<b>\$ 2,903,578</b>	<b>\$ 2,632,100</b>	<b>\$ 287,060</b>		

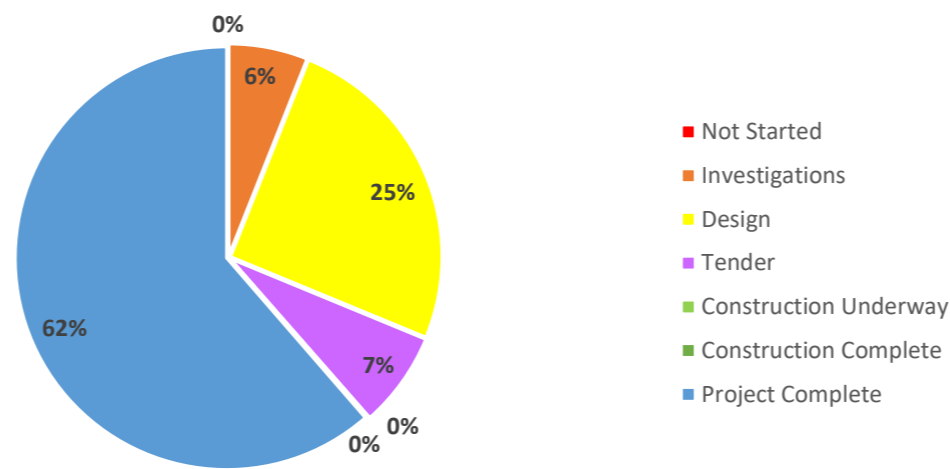
# Drainage Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

## SUMMARY

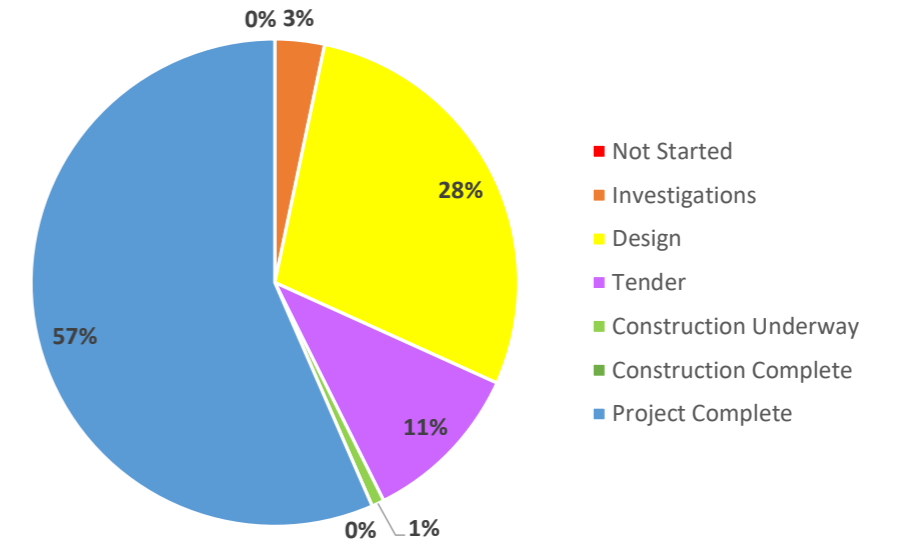
Project Stage - Current



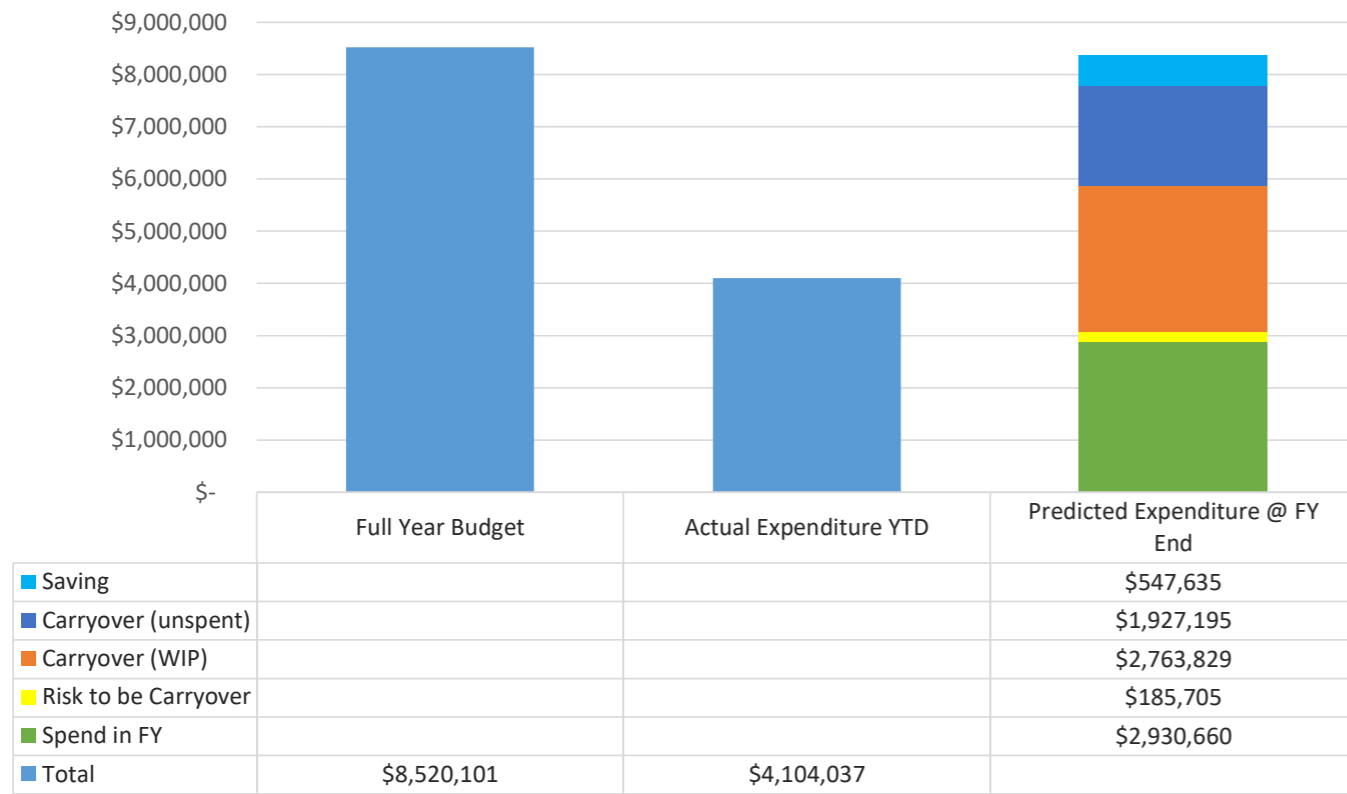
Project Stage - Planned @ FYE



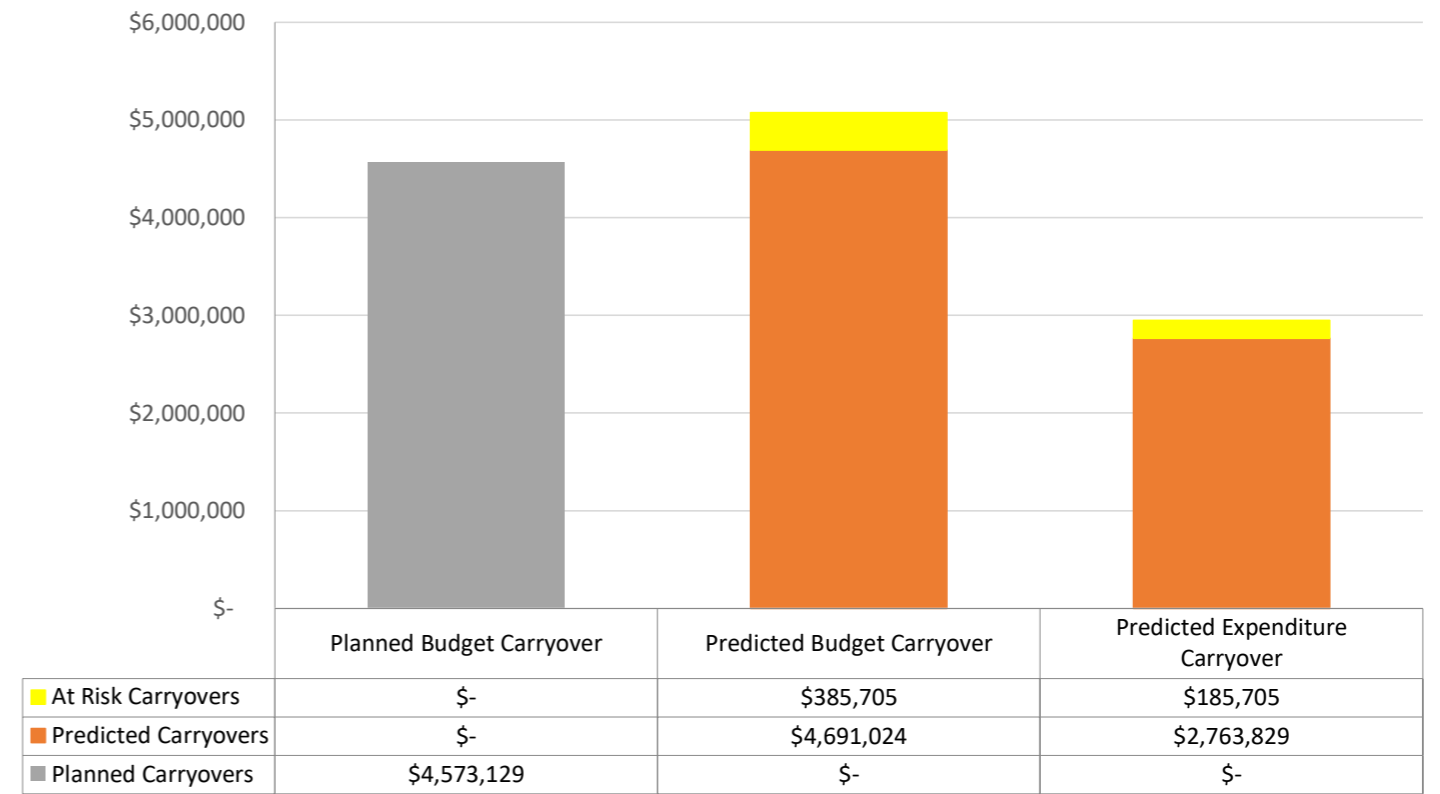
Project Stage - Predicted @ FYE



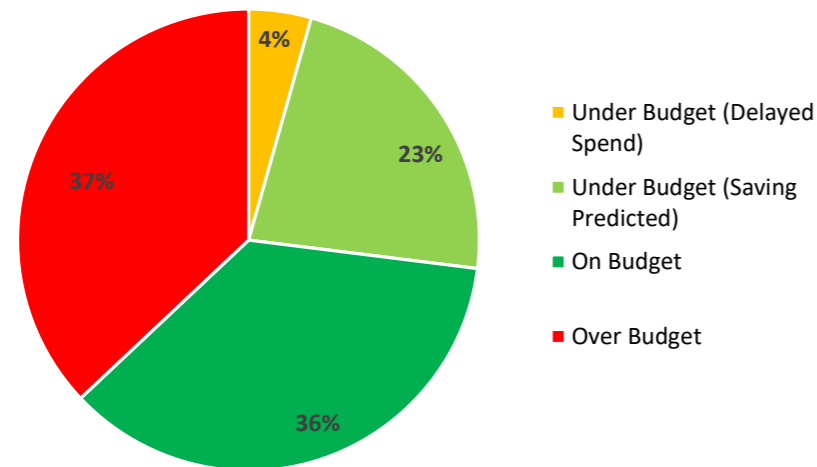
Financial Summary



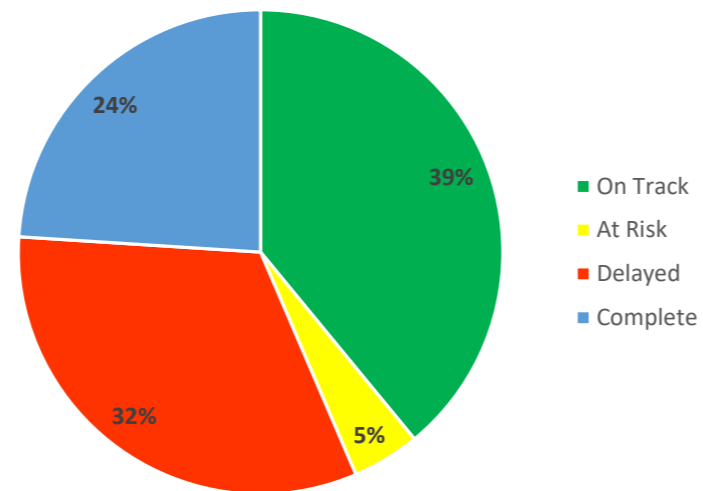
Carryovers Summary



Budget Status - Current



Programme Status - Current



## DEFINITIONS

<b>Full Year Revised Budget</b>	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
<b>Unspent Budget</b>	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).
<b>Programme - On Track</b>	Refers to projects where the project work this FY is expected to be delivered by FYE.
<b>Programme - At Risk</b>	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.
<b>Programme - Delayed</b>	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).
<b>On Budget</b>	Refers to projects where the project work this FY is expected to be delivered within budget.
<b>Over Budget</b>	Refers to projects where the project work this FY will not be delivered on budget.
<b>Under Budget (Delayed Spend)</b>	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).
<b>Under Budget (Saving Predicted)</b>	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.
<b>Approved Carryover</b>	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
<b>Additional Carryover</b>	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.
<b>At Risk Carryover</b>	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

## Drainage Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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
Rangiora	100118	Under Channel Piping	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 62,820	\$ -	\$ 62,820	\$ -	\$ -	\$ -	\$ -	On Budget	Underchannel drainage pipework is being installed alongside the kerb and channel replacement programme on Seddon Street, with construction having commenced on 20 April 2026.
	100789	Blackett St piping	Council	Design	Tender	Tender	On Track	\$ 52,350	\$ 106,542	\$ 151,600	\$ 52,350	\$ 52,350	\$ 52,350	\$ 151,600	Over Budget	The project involves upgrading the pipe along Blackett Street, from east of the King Street roundabout to the Ashley Street roundabout. The project is on track to complete tendering in 2025/26. The project is currently over budget due to extensive potholing undertaken to confirm design feasibility, along with the extensive utility relocation coordination. Updated construction cost estimates indicate that the allocated budget for 2026/27 will be insufficient, and staff will seek additional funding as part of the 2026/27 staff submission.
	100847	Minor improvements	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 47,115	\$ 41,771	\$ 47,115	\$ -	\$ -	\$ -	\$ -	On Budget	The Rangiora minor stormwater improvements project for 2025/26 includes constructing a swale in Koura Reserve to address reported flooding at 33 Koura Drive. Construction is complete. Practical completion anticipated to be issued at the end of May to allow for grass strike.
	101891	Railway Drain Treatment	Council	Design	Design	Design	On Track	\$ 30,000	\$ 49,313	\$ 51,014	\$ 30,000	\$ 30,000	\$ 30,000	\$ 51,014	Over Budget	The project is currently over budget due to the extent of investigation required to ensure the design meets the intended objectives. The preferred option, a centralised treatment device located within the Toy Library car park, has now been confirmed and design will progress on this basis. Preliminary cost estimates indicate that construction is likely to exceed the available budget. A staff submission will be prepared to seek additional funding from the Rangiora Network Discharge Consent Implementation Works budget.
	101892	North Brook/Geddis Street - Three Brooks Enhancement Work	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 337,925	\$ 172,171	\$ 172,171	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Repair and replacement of timber lined drain of the North Brook between West Belt and Elisabeth Street. Construction complete.
	100849	Wiltshire Green Pipework Upgrade	Council	Design	Design	Design	On Track	\$ 75,384	\$ 22,816	\$ 47,440	\$ 75,384	\$ 75,384	\$ 75,384	\$ 47,440	Under Budget (Saving Predicted)	Stage 2 proposes upgrading the stormwater pipeline from Parkhouse to Green Street, along Treffers Avenue and Johns Road. Design is progressing as planned and is expected to be completed this year. Current construction cost estimates indicate that the allocated construction budget for 2026/27 will be insufficient, and staff will seek additional funding as part of the 2026/27 staff submission.
	102692	North Drain Piping - Ashley to Edward	Council	Design	Tender	Tender	On Track	\$ 52,350	\$ 32,144	\$ 45,145	\$ 52,350	\$ 52,350	\$ 52,350	\$ 45,145	On Budget	Piping of the North Drain adjacent to the Anglican Cemetery between Ashley Street and Edward Street. Preferred option has been confirmed. On track for works to be tendered this financial year.
	102693	Belmont Avenue Drainage Upgrades	Council	Investigations	Investigations	Investigations	On Track	\$ 20,940	\$ 6,449	\$ 15,522	\$ 20,940	\$ 20,940	\$ 20,940	\$ 15,522	Under Budget (Saving Predicted)	PDU has surveyed the site. PDU preparing options memo for decision. Investigation phase on track to be complete in 25/26.
	102694	Network Discharge Consent Implementation Works	Council	Investigations	Investigations	Investigations	On Track	\$ 52,350	\$ 30,667	\$ 52,350	\$ 52,350	\$ 52,350	\$ 52,350	\$ 52,350	On Budget	PDU is finalising the decision report. The first phase of the investigation is on track for completion in 2025/26, with more detailed investigations of each prioritised catchment area to follow in 2026/27.
	102695	Three Brooks Enhancement Work - Middle Brook Tributary	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 20,940	\$ 18,628	\$ 18,628	\$ -	\$ -	\$ -	\$ -	On Budget	Repair and replacement of the timber-lined section of the Middle Brook tributary upstream of Bush Street. The design and construction will follow the approach used for the North Brook / Geddis Street - Three Brooks Enhancement Works project. The works will be delivered this financial year as a variation to the Geddis Street contract. The existing design budget is sufficient to complete the works. Project complete.
	101349	Eastbelt Rain Gardens & Soakpits	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 130,902	\$ 185,787	\$ 185,787	\$ -	\$ -	\$ -	\$ -	Over Budget	Project Complete. Project was not capitalised last year due to earlier uncertainty over whether the assets were roading or drainage, which is now resolved.
	101732	Lineside Rd Drainage Upgrade Stage 2	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 14,232	\$ 60,200	\$ 60,200	\$ -	\$ -	\$ -	\$ -	Over Budget	Project Complete. Project was not capitalised last year due to earlier uncertainty over whether the assets were roading or drainage, which is now resolved.
<b>Rangiora Total</b>								<b>\$ 897,308</b>	<b>\$ 726,487</b>	<b>\$ 909,792</b>	<b>\$ 283,374</b>	<b>\$ 283,374</b>	<b>\$ 283,374</b>	<b>\$ 363,071</b>		
Coastal Urban	100999	Stormwater Minor Improvements	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 26,175	\$ 20,137	\$ 20,137	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Installation of sump and additional laterals near 16 Main North Road. Project complete.
	101736	Box Drain Improvements	Council	Design	Design	Design	On Track	\$ 391,100	\$ 251,589	\$ 300,000	\$ 391,100	\$ 391,100	\$ 391,100	\$ 300,000	Under Budget (Saving Predicted)	Water treatment improvements for discharge into the Box Drain. Feasibility stage is complete. Contract for preliminary and detailed design services awarded at the end of April.
	102478	Woodend Capacity Improvements	Others	Design	Project Complete	Tender	Delayed	\$ 62,800	\$ 71,499	\$ 71,499	\$ 62,800	\$ 62,800	\$ 62,800	\$ 71,499	Over Budget	The upgrades are required to support the proposed development and associated urbanisation works. Design of the McIntosh Drain capacity upgrades is currently underway and is being delivered by an external consultant team, with construction to be managed by the developer. Construction has been delayed due to the developer's programme. This budget should be combined with 100127 and will be resolved with Finance.
	102479	Pines Kairaki Upgrade	Council	Design	Tender	Design	Delayed	\$ 31,400	\$ 24,356	\$ 31,400	\$ 31,400	\$ 31,400	\$ 31,400	\$ 31,400	On Budget	Drainage upgrades for the Pines and Kairaki villages: an options memo with recommendations has been completed and presented to the community board. The Kaiapoi-Tuahiwi Community Board has endorsed the proposed works, and the project will now progress to the design phase, subject to approval from the Utilities and Rooding Committee in May. The programme has been delayed due to a greater level of assessment required to confirm the necessary improvements, along with additional time needed to incorporate stakeholder feedback through engagement with the community boards.
	100558	East Woodend Detention Pond 2.5Ha	Council	Design	Project Complete	Tender	Delayed	\$ 600,000	\$ 44,550	\$ 100,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 100,000	Under Budget (Delayed Spend)	The Petries Road Detention Basin upgrade will support ongoing development within the East Woodend ODA. The project is running in parallel with the Eders Road development to utilise fill from the detention ponds. Budget has been brought forward to enable construction to commence following tendering. There is a risk that construction may not be fully completed this financial year. Design is well advanced with consent lodged for stage one (detention basin) with subsequent stage filling shortly afterwards for the refurbishment of the first flush basin

## Drainage Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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
Coastal Urban	102696	School Road and Main North SW Renewal	Council	Design	Tender	Tender	On Track	\$ 36,650	\$ 5,415	\$ 29,600	\$ 36,650	\$ 36,650	\$ 36,650	\$ 29,600	On Budget	Upgrade of stormwater pipe at intersection of School Road and SH1. Design progressing in tandem with the water renewals. On track to tender the work in June 2026.
	101962	Swindells Road Drainage Upgrade	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 159,003	\$ 113,801	\$ 113,801	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Project complete. As-builts submitted.
	100556	East Woodend Upgrade McIntosh Drain	Others	Design	Project Complete	Tender	Delayed	\$ 1,511,310	\$ 49,379	\$ 75,000	\$ 1,511,310	\$ 1,511,310	\$ 1,511,310	\$ 75,000	Under Budget (Delayed Spend)	The upgrades are required to support the proposed development and associated urbanisation works. Design of the McIntosh Drain capacity upgrades is currently underway and is being delivered by an external consultant team, with construction to be managed by the developer. Construction has been delayed due to the developer's programme.
<b>Coastal Urban Total</b>								<b>\$ 2,818,438</b>	<b>\$ 580,727</b>	<b>\$ 741,437</b>	<b>\$ 2,633,260</b>	<b>\$ 2,633,260</b>	<b>\$ 2,633,260</b>	<b>\$ 607,499</b>		
Pegasus	101003	Stormwater Minor Improvements	Council	Not Started	Project Complete	Project Complete	Complete	\$ 15,705	\$ 48	\$ 48	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	No works have been identified. No expenditure expected. Will journal expenditure.
<b>Pegasus Total</b>								<b>\$ 15,705</b>	<b>\$ 48</b>	<b>\$ 48</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Kaiapoi	100131	Underchannel piping	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 82,780	\$ 81,606	\$ 82,780	\$ -	\$ -	\$ -	\$ -	On Budget	Underchannel drainage pipework installed in conjunction with the kerb and channel replacement programme on Akaroa Street. Construction complete with final invoice still to be received.
	101005	Stormwater Minor Improvements	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 47,115	\$ 19,950	\$ 19,950	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Feldwick drain planting is complete.
	102481	Kaikani Diversion	Council	Investigations	Investigations	Investigations	On Track	\$ 104,750	\$ 26,188	\$ 60,000	\$ 104,750	\$ 104,750	\$ 104,750	\$ 60,000	Under Budget (Saving Predicted)	The Kaikanui Strategy is approximately 90% complete, with cost estimates pending and the draft strategy report for the Kaikanui Diversion and SMA upgrades currently being finalised. The first phase of investigation remains on track for completion in the 2025/26 financial year.
	102482	Cridland St West Drainage Upgrades	Council	Investigations	Investigations	Investigations	Delayed	\$ 209,450	\$ 40,506	\$ 40,506	\$ 209,450	\$ 209,450	\$ 209,450	\$ 40,506	Under Budget (Delayed Spend)	This project addresses ongoing stormwater flooding and wastewater service issues in the Cridland Street West area of Kaiapoi. Both the stormwater and wastewater components will be designed by an external consultant. The project has been delayed to allow for development of a combined scope of work covering both wastewater and stormwater. An RFP is currently being prepared.
	102697	Kaiapoi Drainage Pump Renewals	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 50,000	\$ 24,392	\$ 50,984	\$ -	\$ -	\$ -	\$ -	On Budget	Update of Cridland Street and Stone Street pumpstation controls.
	102698	Kaikani SMA Upgrade	Council	Investigations	Investigations	Investigations	On Track	\$ 52,350	\$ -	\$ -	\$ 52,350	\$ 52,350	\$ 52,350	\$ -	Under Budget (Saving Predicted)	Extension of the Kaikanui SMA into the regeneration area is underway. Investigation has commenced, with modelling now completed and a draft modelling report prepared. Cost estimates are currently being developed to inform the preferred strategy. The investigation remains on track for completion in the 2025/26 financial year. The project is under budget, with sufficient funding available from the Kaikanui Diversion project to support the preferred strategy for both projects.
	102584	Kaiapoi Drainage Reactive Capital Work	Council	Project Complete	Project Complete	Project Complete	Complete	\$ -	\$ 32,664	\$ 32,664	\$ -	\$ -	\$ -	\$ -	Over Budget	These are unplanned and unbudgeted reactive capital works that require repair. Expenditure is for new pump at Feldwick drain.
	102480	Raven Quay Stormwater Renewal	Council	Project Complete	Project Complete	Project Complete	Complete	\$ -	\$ 6,064	\$ 6,064	\$ -	\$ -	\$ -	\$ -	Over Budget	Project complete. Late invoice for the expenditure this year.
<b>Kaiapoi Total</b>								<b>\$ 546,445</b>	<b>\$ 235,919</b>	<b>\$ 297,497</b>	<b>\$ 366,550</b>	<b>\$ 366,550</b>	<b>\$ 366,550</b>	<b>\$ 100,506</b>		
Oxford	101010	Stormwater Minor Improvements	Council	Tender	Project Complete	Project Complete	At Risk	\$ 15,705	\$ -	\$ 15,705	\$ -	\$ -	\$ -	\$ -	On Budget	Formalising channel on Tawera Lane and Oxford Road. Design and survey have been completed. At risk due to tight schedule.
	102397	Burnett St Capacity Upgrades	Council	Design	Tender	Tender	On Track	\$ 52,400	\$ 103,871	\$ 153,200	\$ 52,400	\$ 52,400	\$ 52,400	\$ 153,200	Over Budget	Capacity upgrades are proposed along the northern and eastern boundaries of the Oxford A&P Showgrounds, including a swale, bunding, and a new pipe connection to the Burnett Street system. The design is now complete. The project is currently over budget due to extensive stakeholder consultation. The overrun will be carried forward, with sufficient overall budget remaining to cover both the increase and construction. The project remains on track to go to tender in June 2026.
	102699	Bay Road Drainage Upgrades	Council	Design	Tender	Tender	On Track	\$ 31,410	\$ 19,805	\$ 31,410	\$ 31,410	\$ 31,410	\$ 31,410	\$ 31,410	On Budget	Realignment of the the drain along the southern boundary of 25 Bush Road to the drainage channel on Bay Road to mitigate future drainage issues. Design complete. On track to tender in June 2026. Works will be tendered with the Burnett Street Capacity Upgrades.
<b>Oxford Total</b>								<b>\$ 99,515</b>	<b>\$ 123,675</b>	<b>\$ 200,315</b>	<b>\$ 83,810</b>	<b>\$ 83,810</b>	<b>\$ 83,810</b>	<b>\$ 184,610</b>		
District Drainage	101299	Mandeville Resurgence Channel Diversion/Upgrade	Council	Design	Design	Design	On Track	\$ 570,000	\$ 464,031	\$ 976,463	\$ 570,000	\$ 570,000	\$ 570,000	\$ 976,463	Over Budget	Stage 1a contract awarded and construction is underway with completion in June or July. Remaining budget is for the design and construction of the Stage 1b works to be completed in 2026/27. Note that the project is not overbudget. I have sent an email to finance asking them to bring budget forward as Council had approved in March 2026, bringing a total budget of \$1,020,000.
	102216	1030 Loburn Whiterock Rd	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 1,097,050	\$ 827,062	\$ 913,592	\$ -	\$ -	\$ -	\$ -	On Budget	Demolition of existing structures on land Council purchased to mitigate the risk posed by an eroding channel. Demolition underway and on track to be complete by June 2026.
	102410	Infrastructure Resilience Fund	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 275,500	\$ -	\$ 275,500	\$ 275,500	\$ 275,500	\$ 275,500	\$ 275,500	On Budget	Infrastructure Resilience Fund: This fund is allocated to support Infrastructure Resilience Team projects throughout the year. As reported to the Utilities and Roading Committee, \$275,500 has been set aside as contingency funding to respond to works arising from recent rainfall events, if required.
	102285	Lower Sefton Rd Ashley flood	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 100,361	\$ 96,248	\$ 96,248	\$ -	\$ -	\$ -	\$ -	On Budget	Culvert and outlet upgrades. Project Complete. As-builts submitted.
	102635	Bradleys Rd	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 90,000	\$ 102,780	\$ 102,780	\$ -	\$ -	\$ -	\$ -	Over Budget	Bradleys Road outlet upgrade. Project complete. Overbudget due to The increase of cost occurred by Mainpower staff standby and a truck holding the power pole while constructing a pipe in the drain, as per Mainpower requirements. As-builts submitted.
	102700	Dockey Creek Diversion - Lilly Road	Council	Investigations	Investigations	Investigations	On Track	\$ 52,350	\$ 3,691	\$ 30,000	\$ 52,350	\$ 52,350	\$ 52,350	\$ 30,000	Under Budget (Saving Predicted)	Investigation is being undertaken by external consultant and anticipated to be complete June 2026.
	101471	Cones Road Land Purchase	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 130,250	\$ 176,811	\$ 176,811	\$ -	\$ -	\$ -	\$ -	Over Budget	Project Complete. All expenditure from previous years. Uncertainty on capitalisation between roading and drainage. Needs to be further discussed with finance.

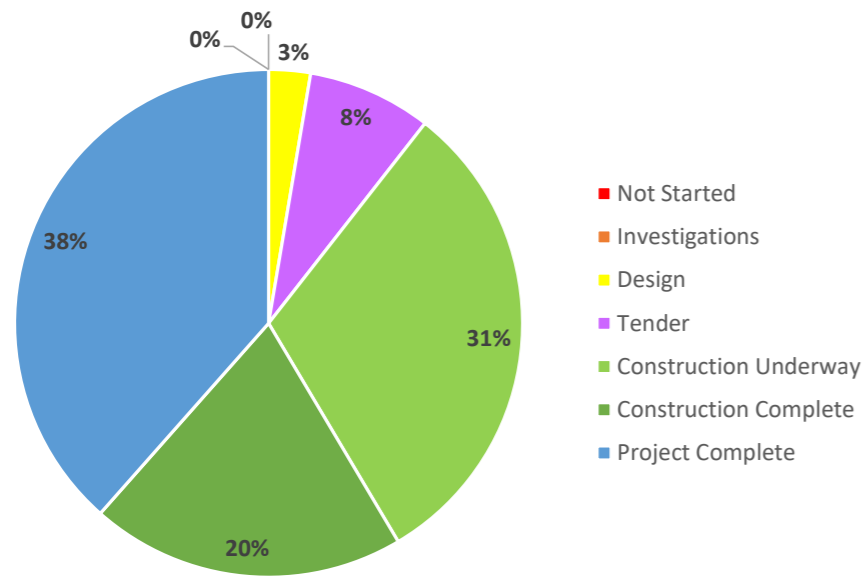
## Drainage Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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
District Drainage	102213	Wilson Drive Pipe Upgrade	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 185,000	\$ 119,735	\$ 119,735	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Wilson Drive pipe upgrades at outlet with 5 Wilson Drive. Project completed in July 2025. As-builts submitted.
	102278	Tram Rd Clarkville flood	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 67,379	\$ 62,610	\$ 62,610	\$ -	\$ -	\$ -	\$ -	On Budget	Culvert outlet pipe upgrades. All expenditure from previous years. Project to be capitalised this year. As-builts submitted.
	102368	Cust Road Drainage Upgrades	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 40,000	\$ 58,438	\$ 58,438	\$ -	\$ -	\$ -	\$ -	Over Budget	Cust Road drainage upgrades including soakage chambers and overflow pipes. Project complete. Over budget as a result of significant, unforeseen legal costs related to the easement.
	102398	Batten Grove Flood Works	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 29,000	\$ 29,022	\$ 29,022	\$ -	\$ -	\$ -	\$ -	On Budget	Sumps and pipework to improve drainage along Batten Grove. Project Complete. All expenditure from previous years. Capitalisation of assets to be completed this year. As-builts submitted.
	102612	Topito Road Culvert Upgrade	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 20,000	\$ 27,284	\$ 27,284	\$ -	\$ -	\$ -	\$ -	Over Budget	Culvert works at 57 Topito Road. Project Complete. As-builts submitted.
	102636	96 Topito Rd	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 80,000	\$ 57,244	\$ 57,244	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Stopbank and outlet works at 96 Topito Road. Culvert upgrade at 102 Topito Road. Project Complete. As-builts submitted.
	102638	Church Bush Rd	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 50,000	\$ 8,980	\$ 50,000	\$ -	\$ -	\$ -	\$ -	On Budget	Road culvert works on Church Bush Road have been completed. Swale works and maintenance of the Tuahiwi Stream are scheduled to commence on 4 May. Project on track to be complete by June 2026.
	102739	127 Mairaki Rd Culvert Upgrade	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 150,000	\$ 67,263	\$ 110,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Construction complete. Final payment and as-builts still be submitted.
	102280	Revels Rd Tuahiwi	Council	Project Complete	Project Complete	Project Complete	On Track	\$ 50,000	\$ 38,797	\$ 38,797	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Project complete. As-builts submitted.
<b>District Drainage Total</b>								<b>\$ 2,986,890</b>	<b>\$ 2,146,648</b>	<b>\$ 3,131,174</b>	<b>\$ 897,850</b>	<b>\$ 897,850</b>	<b>\$ 897,850</b>	<b>\$ 1,281,963</b>		
Stockwater Race	100043	Culvert Replacement	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 26,180	\$ -	\$ 26,180	\$ 158,285	\$ 26,180	\$ 26,180	\$ 26,180	On Budget	Swannanoa Road culvert replacement. Work has been programmed and is on track to be complete by June 2026.
<b>Stockwater Race Total</b>								<b>\$ 26,180</b>	<b>\$ -</b>	<b>\$ 26,180</b>	<b>\$ 158,285</b>	<b>\$ 26,180</b>	<b>\$ 26,180</b>	<b>\$ 26,180</b>		
Ohoka	101012	Mill Road SMAs	Council	Design	Investigations	Design	Delayed	\$ -	\$ 165,077	\$ 165,077	\$ -	\$ -	\$ -	\$ -	Over Budget	Project has been postponed and budget will be pushed out to 28/29.
<b>Ohoka Total</b>								<b>\$ -</b>	<b>\$ 165,077</b>	<b>\$ 165,077</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Water Zone	102056	ZIPA Minor Capital Works	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 219,120	\$ 15,313	\$ 112,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Operational works that are tracked as capital works.
<b>Water Zone Total</b>								<b>\$ 219,120</b>	<b>\$ 15,313</b>	<b>\$ 112,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
District - Infrastruc	102618	Waikuku Beach Road Drainage Improvements	Council	Tender	Project Complete	Project Complete	At Risk	\$ 70,000	\$ 10,418	\$ 70,000	\$ -	\$ -	\$ -	\$ -	On Budget	Drainage improvement works at intersection SH1 and Waikuku Beach Road. Design complete. Construction to commence in May 2026. At risk due to tight schedule.
	102745	Queens Avenue Drainage Improvements	Council	Design	Design	Design	On Track	\$ 50,000	\$ 7,710	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	On Budget	Installing soakpits and pipe upgrades. Design anticipated to be complete this financial year.
	102746	MacDonald Lane Drainage Improvements	Council	Tender	Project Complete	Project Complete	At Risk	\$ 300,000	\$ 6,741	\$ 100,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Installation of soak pits on MacDonalds Lane. The scope also includes refurbishment of soak pits on Max Wallace. Design is complete, with construction anticipated to commence in May. At risk due to tight schedule.
	102747	79 Park Terrace Drainage Improvements	Council	Design	Project Complete	Construction Underway	Delayed	\$ 150,000	\$ 11,070	\$ 20,000	\$ -	\$ 150,000	\$ -	\$ 20,000	Under Budget (Delayed Spend)	Swale and pipework improvements along Park Terrace. Design being finalised. Delayed due additional effort on options assessment and defining scope.
	102765	Mill Rd / Whites Rd Drainage Improvements	Council	Design	Project Complete	Construction Underway	Delayed	\$ 100,000	\$ 4,658	\$ 30,000	\$ -	\$ 100,000	\$ -	\$ 30,000	Under Budget (Delayed Spend)	Culvert upgrades. Project at risk due to scope changing and adding culvert for roading. Delayed due additional effort on options assessment and defining scope.
	102766	Seddon St Drainage	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 35,000	\$ 20,745	\$ 35,000	\$ -	\$ -	\$ -	\$ -	On Budget	Additional budget from Infrastructure Resilience Team for Rangiora Underchannel Piping. Underchannel drainage pipework is being installed alongside the kerb and channel replacement programme on Seddon Street, with construction having commenced on 20 April 2026. There is a potential risk that the contractor may not complete the works due to financial pressure arising from increased costs.
	102756	Tram, Whites & Edmunds Road Intersection Drainage Improvement	Council	Design	Design	Design	Delayed	\$ 100,000	\$ 3,534	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	On Budget	Options assessment underway. Delays in procuring an external consultant which has delayed the project.
	102274	Upper Cam River WDC contribution	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 50,000	\$ 3,517	\$ 15,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Survey of the Cam River from upstream of Bramleys Road. Survey is underway and anticipated to be complete by June 2026.
<b>District - Infrastructure Resilience Total</b>								<b>\$ 855,000</b>	<b>\$ 68,392</b>	<b>\$ 420,000</b>	<b>\$ 150,000</b>	<b>\$ 400,000</b>	<b>\$ 150,000</b>	<b>\$ 200,000</b>		
District - Better Off	102378	Wolffs Road	Council	Project Complete	Project Complete	Project Complete	Complete	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Project complete. Late expenditure for site reinstatement work.
	102767	Cones Rd Remedial Works	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 55,500	\$ 33,750	\$ 33,750	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Cones Road Drain channel and grate upgrades to mitigate erosion and debris blockage. Works are complete.
<b>District - Better Off Funding Total</b>								<b>\$ 55,500</b>	<b>\$ 41,750</b>	<b>\$ 41,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Grand Total</b>								<b>\$ 8,520,101</b>	<b>\$ 4,104,037</b>	<b>\$ 6,045,271</b>	<b>\$ 4,573,129</b>	<b>\$ 4,691,024</b>	<b>\$ 4,441,024</b>	<b>\$ 2,763,829</b>		

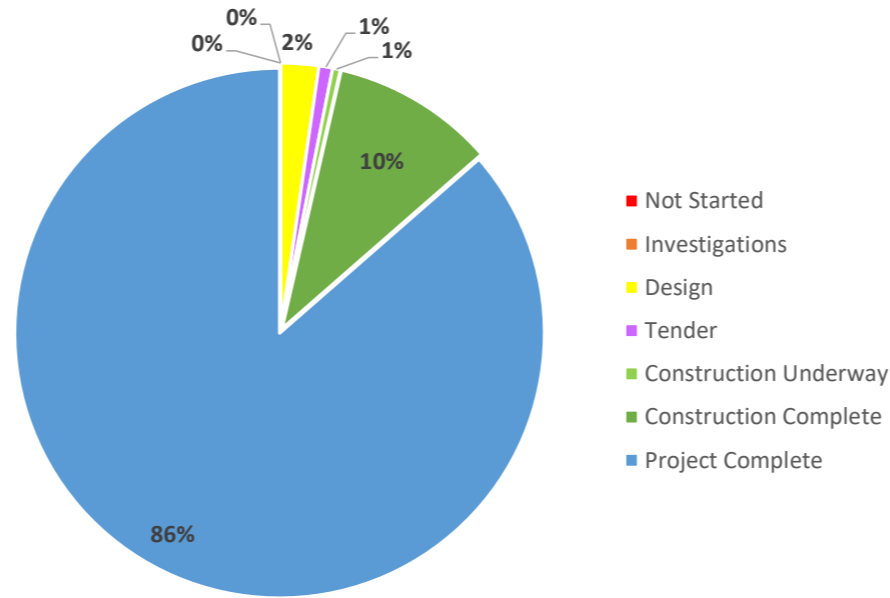
# Water Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

## SUMMARY

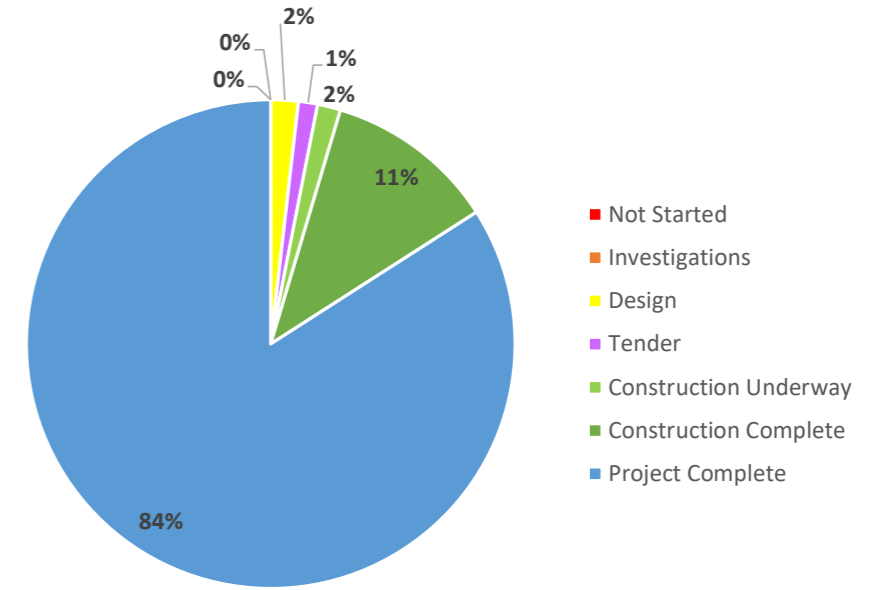
Project Stage - Current



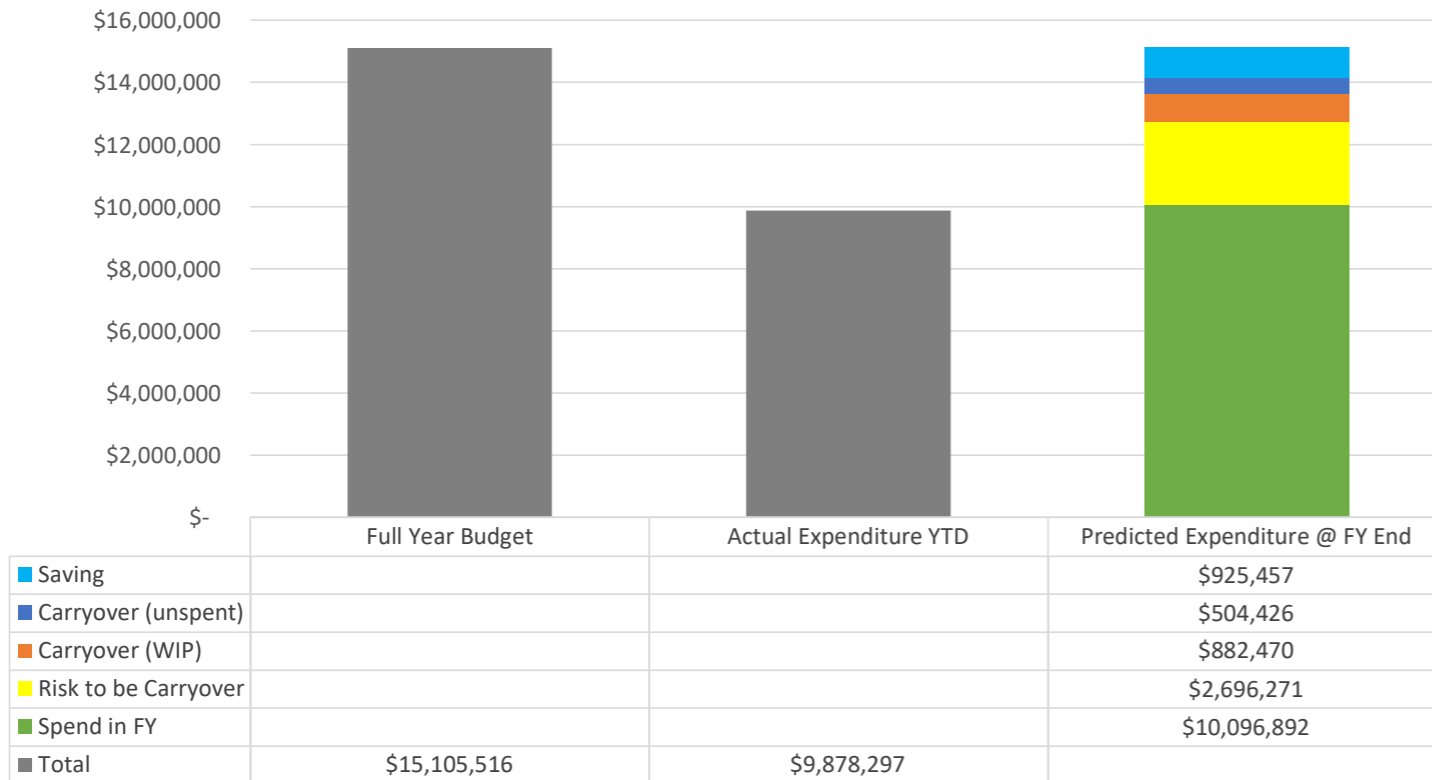
Project Stage - Planned @ FYE



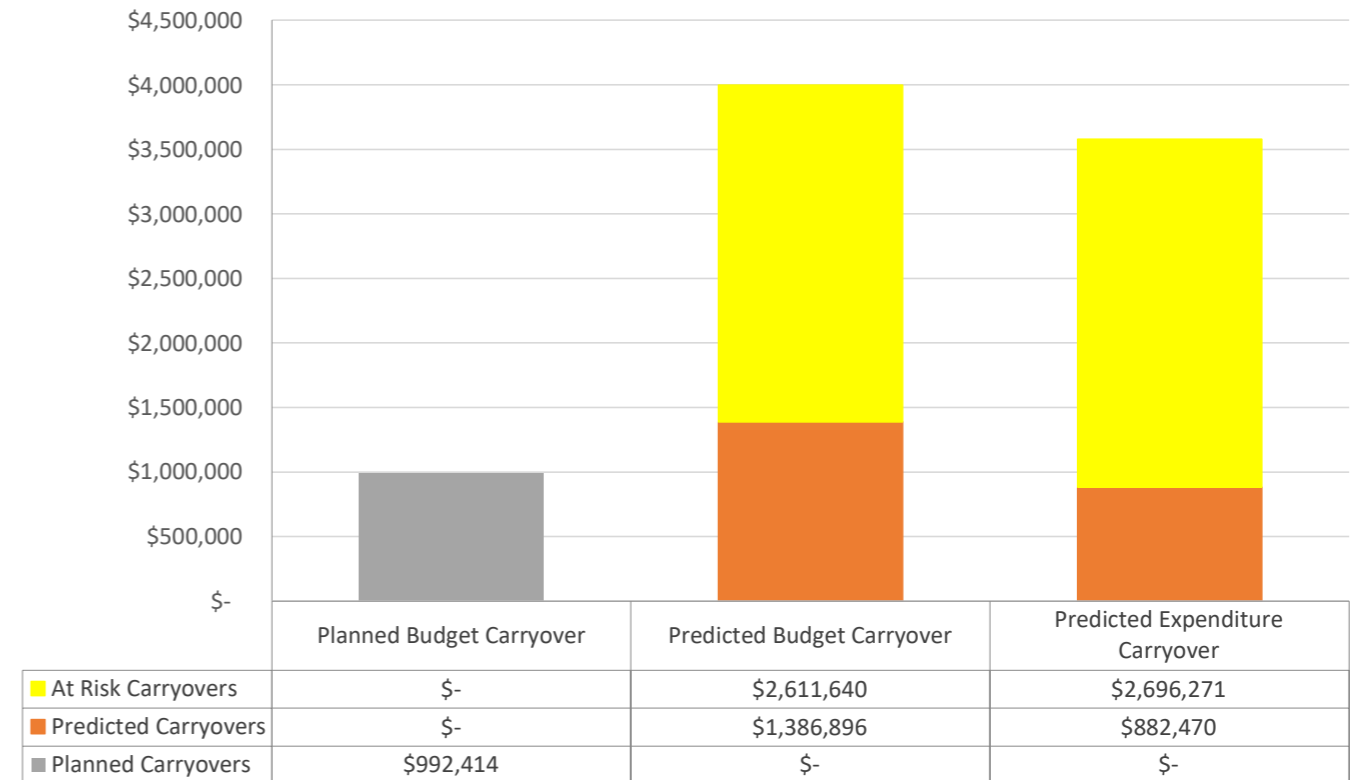
Project Stage - Predicted @ FYE



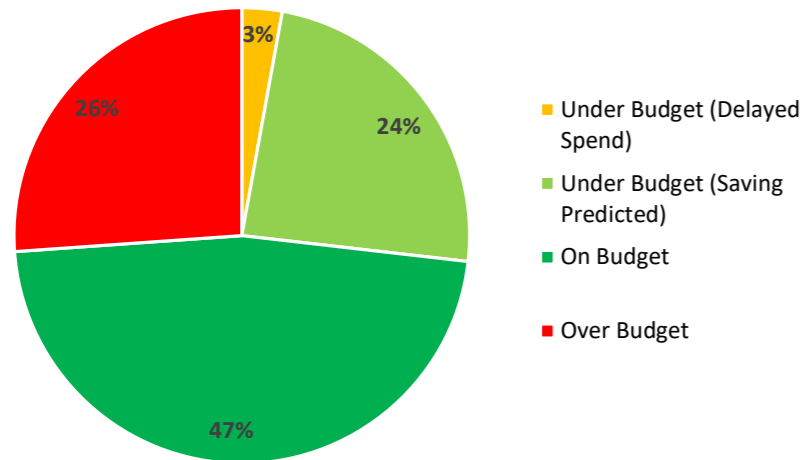
Financial Summary



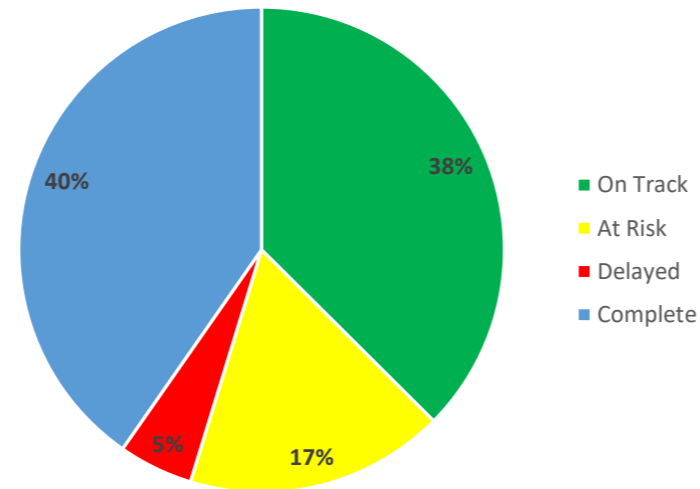
Carryovers Summary



Budget Status - Current



Programme Status - Current



## DEFINITIONS

<b>Full Year Revised Budget</b>	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
<b>Unspent Budget</b>	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).
<b>Programme - On Track</b>	Refers to projects where the project work this FY is expected to be delivered by FYE.
<b>Programme - At Risk</b>	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.
<b>Programme - Delayed</b>	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).
<b>On Budget</b>	Refers to projects where the project work this FY is expected to be delivered within budget.
<b>Over Budget</b>	Refers to projects where the project work this FY will not be delivered on budget.
<b>Under Budget (Delayed Spend)</b>	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).
<b>Under Budget (Saving Predicted)</b>	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.
<b>Approved Carryover</b>	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
<b>Additional Carryover</b>	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.
<b>At Risk Carryover</b>	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

Water Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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
Rangiora	100002	Pipeline replacements	Council	Tender	Project Complete	Project Complete	At Risk	\$ 881,100	\$ 592,159	\$ 848,554	\$ -	\$ -	\$ -	\$ -	On Budget	Most work completed and as-builts are being prepared. Thorne PI work scheduled for May 2026 is a risk that needs to be monitored. At risk as tight timeframe to complete project by end of FY.
	101894	Rangiora Source Upgrade 1	Council	Construction Underway	Project Complete	Construction Complete	At Risk	\$ 971,500	\$ 610,018	\$ 956,288	\$ -	\$ -	\$ -	\$ -	On Budget	Civil works progress well. Installation of pumps and electrical works to commence in May. At risk as tight timeframe to complete project by end of FY.
	102520	East Rangiora Northern Link Main	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 75,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Not required, already billed as part of development so nothing to construct on this budget number.
	102522	Ayers St Water Treatment Plant to East Belt Supply Main	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 1,848,019	\$ 1,395,651	\$ 1,400,600	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical works complete. Road reinstatement issued to be resolved in 2026/27
	102527	Rangiora Electrical renewals	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 83,760	\$ 81,831	\$ 83,760	\$ -	\$ -	\$ -	\$ -	On Budget	To be completed by year end. Waiting on final costs.
	102528	Johns Road East Supply Main	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 792,736	\$ 557,335	\$ 581,467	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical works complete, as-builts submitted.
	101895	Merton Road and Priors Road Water Servicing	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 903,950	\$ 168,076	\$ 250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	Under Budget (Saving Predicted)	Stage 2 external works - construction ongoing. Stage 2 internal works - design completed, construction to be confirmed in May. Carryover of \$50,000.
	101897	Aryers Street Reservoir Sealing	Council	Project Complete	Project Complete	Project Complete	Complete	\$ -	\$ 13,215	\$ 13,215	\$ -	\$ -	\$ -	\$ -	Over Budget	The Ayers St Reservoir Sealing project is complete. This budget should be against the project Wales St Isolation Valves. Finance to resolve .
	102649	Ayers St Supply Main	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 900,420	\$ 416,794	\$ 416,800	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical works complete. Road reinstatement issued to be resolved in 2026/27
	102651	Ayers St to EB (Lovers Lane extra over)	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 266,985	\$ 173,654	\$ 173,700	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical works complete. Road reinstatement issued to be resolved in 2026/27
	102652	Fire Hydrant Ayers St Well Chamber Relocation	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 20,940	\$ 20,506	\$ 20,500	\$ -	\$ -	\$ -	\$ -	On Budget	Physical works complete. Road reinstatement issued to be resolved in 2026/27
	102676	Rangiora Water Urban Restrictor Upgrades	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 62,820	\$ -	\$ 31,861	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical works complete, as-builts being finalised.
	102702	Northbrook Rd Boost Main - Stage 2	Council	Tender	Construction Complete	Construction Underway	Delayed	\$ 280,596	\$ 46,043	\$ 142,449	\$ -	\$ 280,596	\$ -	\$ 142,449	Under Budget (Delayed Spend)	Construction delayed due to clashes with other works in the area.
	102106	Northeast Rangiora Supply Main	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 14,940	\$ 14,940	\$ -	\$ -	\$ -	\$ -	Over Budget	Carryover expenditure
	101381	Rangiora UV Treatment Installation	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 8,364	\$ 8,364	\$ -	\$ -	\$ -	\$ -	Over Budget	Carryover expenditure
<b>Rangiora Total</b>							<b>\$ 7,088,326</b>	<b>\$ 4,098,585</b>	<b>\$ 4,942,498</b>	<b>\$ 50,000</b>	<b>\$ 330,596</b>	<b>\$ 50,000</b>	<b>\$ 142,449</b>			
Woodend-Pegasus	102529	Additional Equestrian Source Well	Council	Design	Construction Complete	Design	Delayed	\$ 471,195	\$ 198,428	\$ 248,334	\$ 471,195	\$ 471,195	\$ 471,195	\$ 248,334	Under Budget (Delayed Spend)	Initial well was not successful. New well (EQ5) required.
	102530	Pegasus Water Treatment Plant Sand Upgrade	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 159,740	\$ 25,457	\$ 65,396	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Works complete. As builts to be processed.
	102535	Woodend-Pegasus Electrical renewals	Council	Construction Complete	Construction Complete	Project Complete	On Track	\$ 15,705	\$ 12,923	\$ 15,705	\$ -	\$ -	\$ -	\$ -	On Budget	To be completed by year end. Waiting on final costs.
	101105	Woodend Headworks Renewals	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 88,995	\$ 74,579	\$ 77,752	\$ -	\$ -	\$ -	\$ -	On Budget	Physical works complete, as-builts being finalised
	100911	Pipeline Renewals	Council	Design	Tender	Tender	On Track	\$ 148,995	\$ 60,886	\$ 113,886	\$ 35,109	\$ 148,995	\$ 148,995	\$ 113,886	Under Budget (Saving Predicted)	Design underway for work along School Rd. Additional budget of \$60,000 requested for 25/26
	102657	Pegasus Surface Pump Upgrade 1	Council	Construction Underway	Project Complete	Construction Complete	On Track	\$ 52,350	\$ -	\$ 52,350	\$ -	\$ -	\$ -	\$ -	On Budget	Construction underway
	102659	Chinnerys Sandfilter Removal	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 31,410	\$ 25,810	\$ 26,721	\$ -	\$ -	\$ -	\$ -	On Budget	Physical works complete, as-builts being finalised
	102660	CCTV Camera at Pegasus WTP	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 10,470	\$ -	\$ 10,470	\$ -	\$ -	\$ -	\$ -	On Budget	Procurement is IT led. This is being chased up with the intention to complete all works by year end.
	102661	Woodend Pegasus Water Urban Restrictor Upgrades	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 10,470	\$ 1,350	\$ 1,350	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical works complete, as-builts being finalised. May return to do additional work if time allows.
	102340	Woodend Pegasus Water Reactive Capital Work	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 49,862	\$ 49,862	\$ -	\$ -	\$ -	\$ -	Over Budget	Reactive unbudgeted work. VSD, pump motor and dosing pump replacement.
	<b>Woodend-Pegasus Total</b>							<b>\$ 989,330</b>	<b>\$ 453,381</b>	<b>\$ 665,913</b>	<b>\$ 506,304</b>	<b>\$ 620,190</b>	<b>\$ 620,190</b>	<b>\$ 362,220</b>		
	Waikuku Beach	102662	New Sump for Campground Well Chamber	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 15,705	\$ 4,710	\$ 15,705	\$ -	\$ -	\$ -	\$ -	On Budget
102663		Waikuku Beach Water Urban Restrictor Upgrades	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 36,645	\$ 17,958	\$ 17,958	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical works complete, as-builts being finalised. May return to do additional work if time allows.
102341		Waikuku Beach Water Reactive Capital Work	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 5,852	\$ 5,852	\$ -	\$ -	\$ -	\$ -	Over Budget	Conductivity problem at Kings Ave.
<b>Waikuku Beach Total</b>							<b>\$ 52,350</b>	<b>\$ 28,519</b>	<b>\$ 39,515</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
Ohoka	101111	Ohoka Restrictor Upgrades	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 62,820	\$ 51,512	\$ 51,512	\$ -	\$ -	\$ -	\$ -	On Budget	Physical works complete, as-builts being finalised. May return to do additional work if time allows.
	102540	Ohoka WTP Upgrade	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 172,800	\$ 307,097	\$ 172,800	\$ -	\$ -	\$ -	\$ -	On Budget	Physical works complete. As builts and minor snags being worked on.
	102541	Ohoka Generator	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 240,810	\$ 56,964	\$ 240,810	\$ -	\$ -	\$ -	\$ -	On Budget	Complete
	102536	Ohoka UV upgrade	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 1,318,150	\$ 1,167,693	\$ 1,334,120	\$ -	\$ -	\$ -	\$ -	On Budget	Physical works complete. As builts and minor snags being worked on.
	102342	Ohoka Water Reactive Capital Work	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 28,048	\$ 28,048	\$ -	\$ -	\$ -	\$ -	Over Budget	Appears to be a journal from last financial year.
	102090	Ohoka UV upgrade	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 7,364	\$ 7,364	\$ -	\$ -	\$ -	\$ -	Over Budget	Duplicate - relates to 102536
	<b>Ohoka Total</b>							<b>\$ 1,794,580</b>	<b>\$ 1,618,678</b>	<b>\$ 1,834,653</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Mandeville	100627	Mandeville water Pipeline Renewals	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 268,750	\$ 51,901	\$ 262,926	\$ -	\$ -	\$ -	\$ -	On Budget	Johns Rd - complete. Tram Rd work commenced in Apr 2026.
	102542	Two Chain Rd 3rd Well	Council	Construction Underway	Construction Complete	Project Complete	At Risk	\$ 501,150	\$ 615,517	\$ 669,047	\$ -	\$ -	\$ -	\$ -	Over Budget	Well is unstable and requires re-development. Budget should be \$658k to be reviewed with finance.
	102664	Mandeville Source Upgrade 2	Council	Construction Underway	Design	Construction Complete	On Track	\$ 300,000	\$ 195,167	\$ 313,484	\$ 300,000	\$ 300,000	\$ 300,000	\$ 313,484	On Budget	Bore drilling ongoing. Design work on well head has commenced.
	102665	Generator at Two Chain Road HW	Council	Tender	Construction Underway	Construction Underway	On Track	\$ 52,350	\$ 19,597	\$ 32,231	\$ 52,350	\$ 52,350	\$ 52,350	\$ 32,231	Under Budget (Saving Predicted)	Civil works tender process underway
	102095	Two Chain Rd 3rd Well	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 16,108	\$ 16,108	\$ -	\$ -	\$ -	\$ -	Over Budget	Linked to Two Chain Rd Well budget 102542
	102343	Mandeville Water Reactive Capital Work	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 10,173	\$ 10,173	\$ -	\$ -	\$ -	\$ -	Over Budget	Appears to be a journal from last financial year.
	<b>Mandeville Total</b>							<b>\$ 1,122,250</b>	<b>\$ 908,464</b>	<b>\$ 1,303,969</b>	<b>\$ 352,350</b>	<b>\$ 352,350</b>	<b>\$ 352,350</b>	<b>\$ 345,715</b>		
Kaiapoi	100032	Pipe Replacement	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 398,720	\$ 271,309	\$ 437,743	\$ -	\$ -	\$ -	\$ -	Over Budget	Fuller St - complete. Murray PI work being completed in May 2026. Monitor for budget risks.
	102666	Fence Replacement Darnley WTP	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 36,645	\$ 31,473	\$ 31,473	\$ -	\$ -	\$ -	\$ -	On Budget	Project complete
	102667	Kaiapoi Water Urban Restrictor Upgrades	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 10,470	\$ 450	\$ 450	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical works complete, as-builts being finalised. May return to do additional work if time allows.

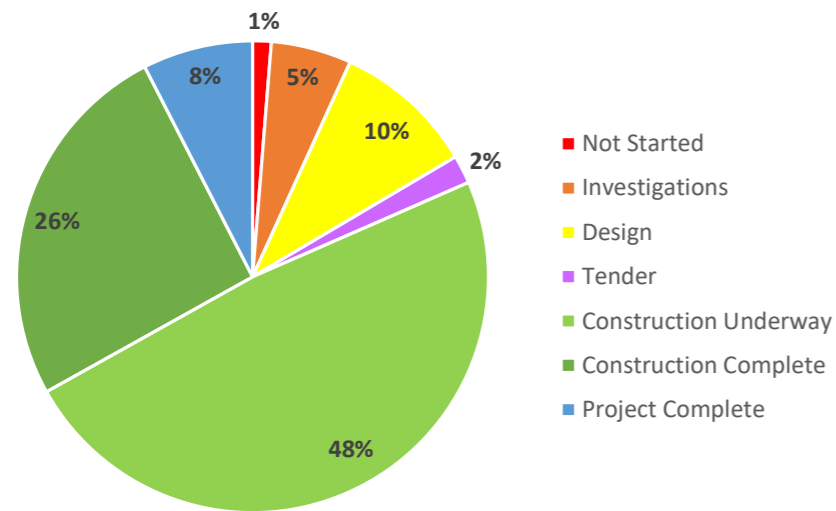
Water Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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
Kalapoi	101382	Kalapio UV Treatment Implementation	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 6,866	\$ 6,866	\$ -	\$ -	\$ -	\$ -	Over Budget	Carryover expenditure
	101903	Darnley Square - Source	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 177,115	\$ 26,319	\$ 177,115	\$ -	\$ -	\$ -	\$ -	On Budget	Carryover budget
	102344	Kalapoi Water Reactive Capital Work	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 13,768	\$ 13,768	\$ -	\$ -	\$ -	\$ -	Over Budget	Reactive unbudgeted work - hydrant replacement
	<b>Kalapoi Total</b>							<b>\$ 622,950</b>	<b>\$ 350,183</b>	<b>\$ 667,414</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Oxford Rural No.1	102238	Oxford Rural No.1 Back-up Well	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 666,500	\$ 896,790	\$ 896,790	\$ -	\$ -	\$ -	\$ -	Over Budget	Complete. Note some expenditure (\$291,000) coded to this project should have been against Domain Road Well No.3 project. This is being corrected in Finance system. Once corrected, actual expenditure will be within project budget.
	102545	Oxford Rural No.1 Restrictor Upgrades	Council	Construction Underway	Project Complete	Project Complete	At Risk	\$ 48,490	\$ 1,208	\$ 21,632	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical work not started. Tight schedule to complete works this financial year
	101586	Summerhill Restrictor Upgrades	Council	Construction Underway	Project Complete	Project Complete	At Risk	\$ 20,940	\$ 75	\$ 12,909	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical work not started. Tight schedule to complete works this financial year
	102668	Oxford Rural No.1 Water Main Renewal McGraths	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 188,460	\$ -	\$ 188,460	\$ -	\$ -	\$ -	\$ -	On Budget	Construction complete. Awaiting invoices. PDU costs from 100044 to be journalled to this PJ number as they are incorrectly assigned at present.
	102669	Flowmeter at View Hill Reservoir	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 20,940	\$ -	\$ 20,940	\$ -	\$ -	\$ -	\$ -	On Budget	Being completed by the water unit
	102670	Cl2 Dosing System Upgrade	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 20,940	\$ 8,163	\$ 20,940	\$ -	\$ -	\$ -	\$ -	On Budget	Being completed by the water unit
	102671	Oxford Rural No.1 Communications Upgrade	Council	Construction Complete	Construction Complete	Project Complete	On Track	\$ 20,940	\$ -	\$ 20,940	\$ -	\$ -	\$ -	\$ -	On Budget	Physical work complete
	102245	Rockford Rd River Intake&Deep Well sites	Council	Project Complete	Project Complete	Project Complete	Complete	\$ -	\$ 46,668	\$ 46,668	\$ -	\$ -	\$ -	\$ -	Over Budget	Carryover budget
	102348	Oxford No 1 Rural Water Reactive Capital Work	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 9,406	\$ 9,406	\$ -	\$ -	\$ -	\$ -	Over Budget	Reactive unbudgeted work. McPhedrons radio upgrade, level sensor upgrade.
	100044	Pipeline Replacement	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ -	\$ 7,266	\$ 7,266	\$ -	\$ -	\$ -	\$ -	Over Budget	Costs to be journalled to 102668.
	<b>Oxford Rural No.1 Total</b>							<b>\$ 987,210</b>	<b>\$ 969,575</b>	<b>\$ 1,245,950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Oxford Rural No.2	101905	Domain Road New Well	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 153,000	\$ 192,379	\$ 602,288	\$ -	\$ -	\$ -	\$ -	Over Budget	Works well advanced, electrical commissioning to be completed
	100052	Pipeline replacements	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 146,430	\$ 110,348	\$ 111,349	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving)	Work complete and as-builts submitted.
	101904	Oxford Urban and Oxford No 2 Source Upgrade 1	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 354,000	\$ 24,050	\$ 354,000	\$ -	\$ -	\$ -	\$ -	On Budget	Works well advanced, electrical commissioning to be completed
	102099	Oxford No 2 Headworks Renewals	Council	Construction Underway	Project Complete	Project Complete	At Risk	\$ 83,760	\$ -	\$ 83,300	\$ -	\$ -	\$ -	\$ -	On Budget	Contractor has been appointed and preparing to proceed with works.
<b>Oxford Rural No.2 Total</b>							<b>\$ 737,190</b>	<b>\$ 326,777</b>	<b>\$ 1,150,937</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
Oxford Urban	100057	Pipeline replacements	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 387,240	\$ 237,516	\$ 480,278	\$ -	\$ -	\$ -	\$ -	Over Budget	Bush Rd complete. Harewood Rd & Coney St physical work complete, as builts being finalised.
	102101	Oxford Urban and Oxford No 2 Source Upgrade 1	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 572,900	\$ 335,362	\$ 572,900	\$ -	\$ -	\$ -	\$ -	On Budget	Works well advanced, electrical commissioning to be completed
	101743	Oxford Urban Restrictor Upgrades	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 31,410	\$ 11,805	\$ 11,805	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical works complete, as-builts being finalised
	102672	Oxford Urban Water Supply Headworks Renewals	Council	Construction Underway	Project Complete	Project Complete	At Risk	\$ 104,700	\$ 17,864	\$ 104,542	\$ -	\$ -	\$ -	\$ -	On Budget	Contractor has been appointed and preparing to proceed with works.
	102350	Oxford Urban Reactive Capital Work	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 14,944	\$ 14,944	\$ -	\$ -	\$ -	\$ -	Over Budget	Reactive unbudgeted expenditure - Domain Rd Bore
<b>Oxford Urban Total</b>							<b>\$ 1,096,250</b>	<b>\$ 617,490</b>	<b>\$ 1,184,469</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
Cust	102673	Cust Springbank 2 Electrical Renewals	Council	Construction Complete	Construction Complete	Project Complete	On Track	\$ 31,410	\$ 43,486	\$ 43,486	\$ -	\$ -	\$ -	\$ -	Over Budget	To be completed by year end. Waiting on final costs.
<b>Cust Total</b>							<b>\$ 31,410</b>	<b>\$ 47,841</b>	<b>\$ 47,841</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
West Eyreton	101744	West Eyreton Restrictor Upgrades	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 20,940	\$ 22,260	\$ 22,260	\$ -	\$ -	\$ -	\$ -	Over Budget	Physical works complete, as-builts being finalised
	102674	Generator for West Eyreton WTP	Council	Construction Underway	Construction Underway	Construction Underway	On Track	\$ 83,760	\$ 19,951	\$ 32,086	\$ 83,760	\$ 83,760	\$ 83,760	\$ 32,086	Under Budget (Saving)	Civil works underway.
	102537	West Eyreton UV Installation	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 102,000	\$ 43,589	\$ 102,000	\$ -	\$ -	\$ -	\$ -	On Budget	Carryover budget, no further expenditure.
<b>West Eyreton Total</b>							<b>\$ 206,700</b>	<b>\$ 90,161</b>	<b>\$ 160,706</b>	<b>\$ 83,760</b>	<b>\$ 83,760</b>	<b>\$ 83,760</b>	<b>\$ 32,086</b>			
Garrymere	102549	Garrymere Backup Well	Council	Construction Complete	Construction Complete	Construction Complete	On Track	\$ 272,220	\$ 197,555	\$ 226,055	\$ -	\$ -	\$ -	\$ -	On Budget	Well drilling complete. Design work on well head has commenced.
	102551	Generator at Garrymere WTP	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 52,400	\$ 74,977	\$ 74,977	\$ -	\$ -	\$ -	\$ -	Over Budget	Being completed by the water unit
	102654	Garrymere Bore 2 Drilling	Council	Tender	Project Complete	Tender	On Track	\$ -	\$ 60,382	\$ 60,382	\$ -	\$ -	\$ -	\$ -	Over Budget	Unbudgeted work - Exploratory drilling as part of new source investigations. Approved by CE
<b>Garrymere Total</b>							<b>\$ 324,620</b>	<b>\$ 332,914</b>	<b>\$ 361,414</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
District Water	102675	District Water Backup Analysers	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 52,350	\$ 17,724	\$ 52,350	\$ -	\$ -	\$ -	\$ -	On Budget	Being completed by the water unit
<b>District Water Total</b>							<b>\$ 52,350</b>	<b>\$ 21,615</b>	<b>\$ 56,241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
Poyntz's Road	102353	Poyntz Road Water Reactive Capital Work	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 14,114	\$ 14,114	\$ -	\$ -	\$ -	\$ -	Over Budget	Reactive unbudgeted work. pH analyser replacement.
<b>Poyntz's Road Total</b>							<b>\$ -</b>	<b>\$ 14,114</b>	<b>\$ 14,114</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Grand Total</b>							<b>\$ 15,105,516</b>	<b>\$ 9,878,297</b>	<b>\$ 13,675,633</b>	<b>\$ 992,414</b>	<b>\$ 1,386,896</b>	<b>\$ 1,106,300</b>	<b>\$ 882,470</b>			

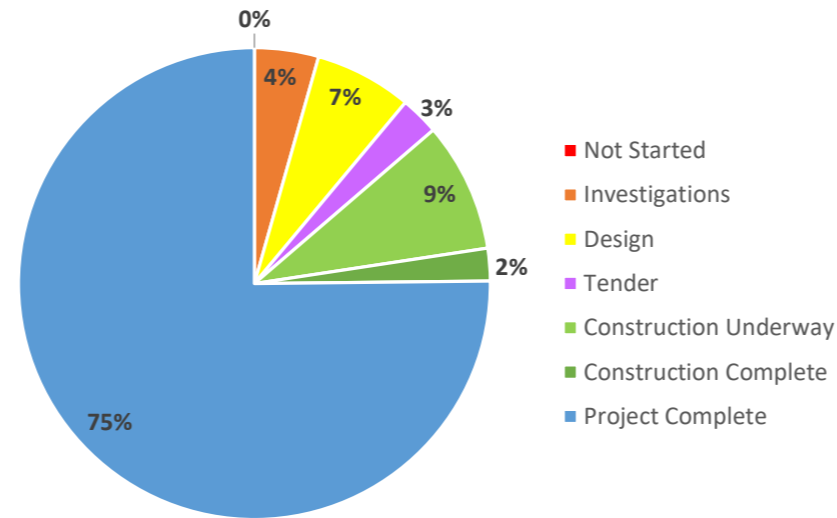
# Wastewater Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

## SUMMARY

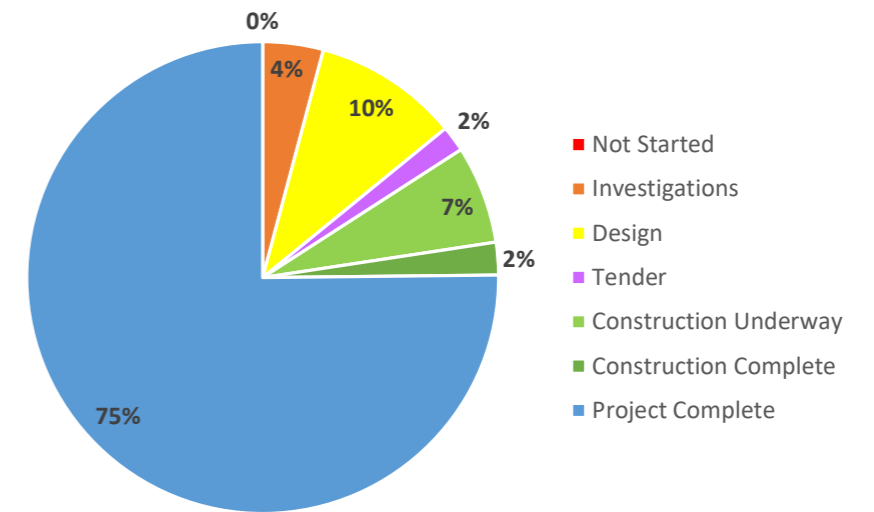
Project Stage - Current



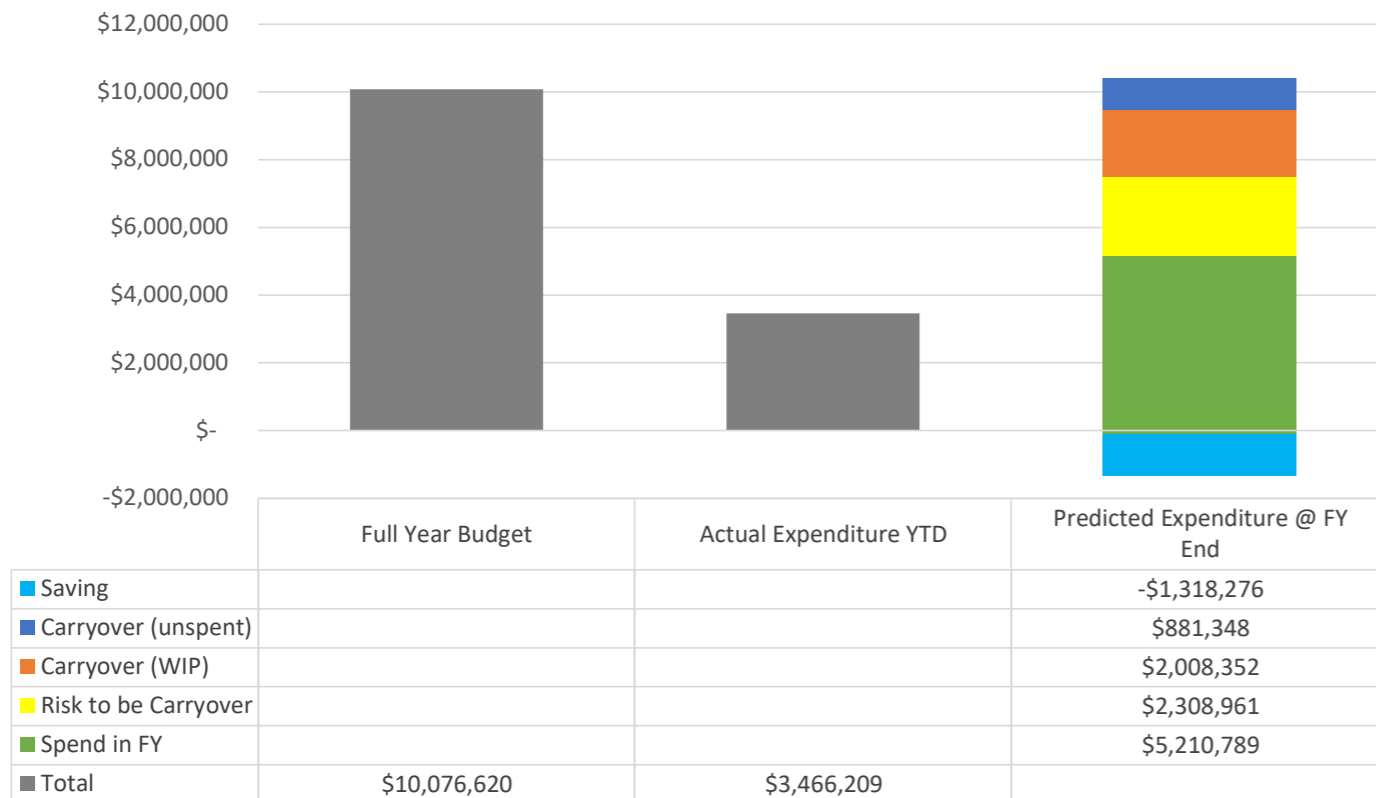
Project Stage - Planned @ FYE



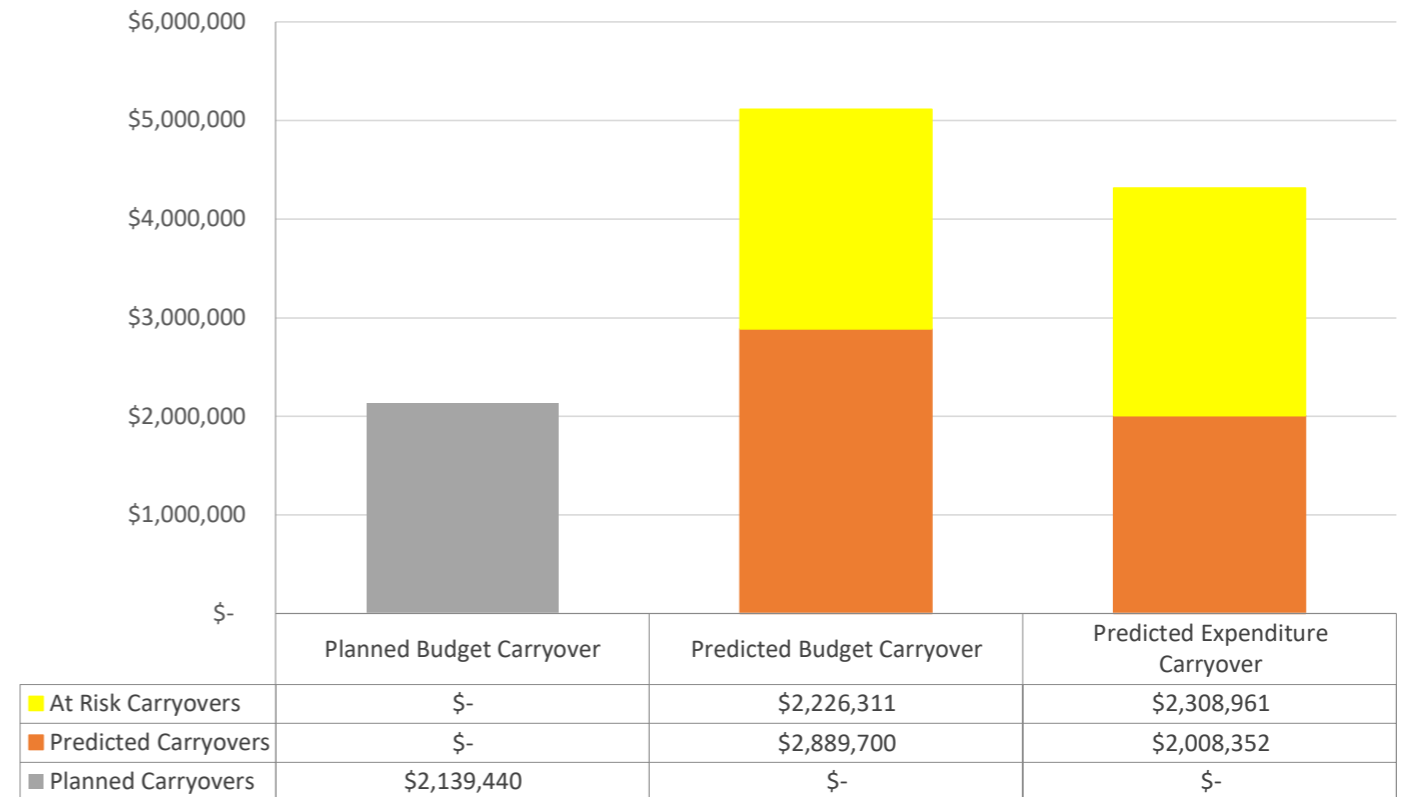
Project Stage - Predicted @ FYE



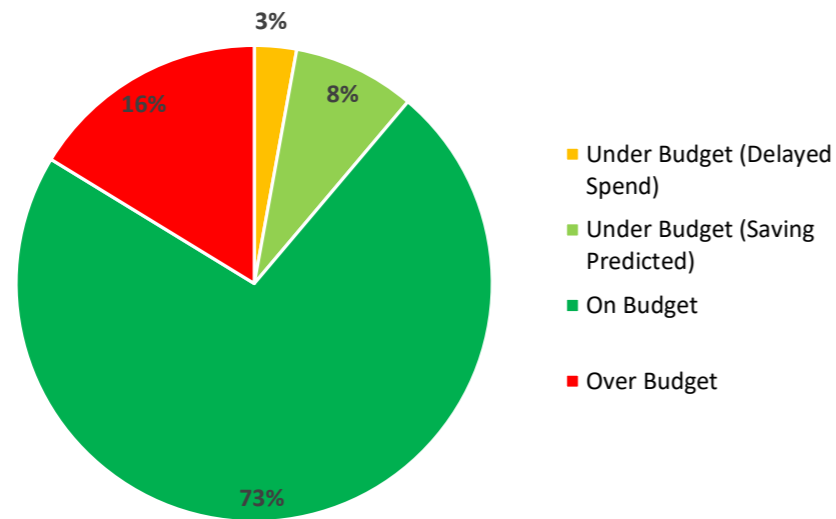
Financial Summary



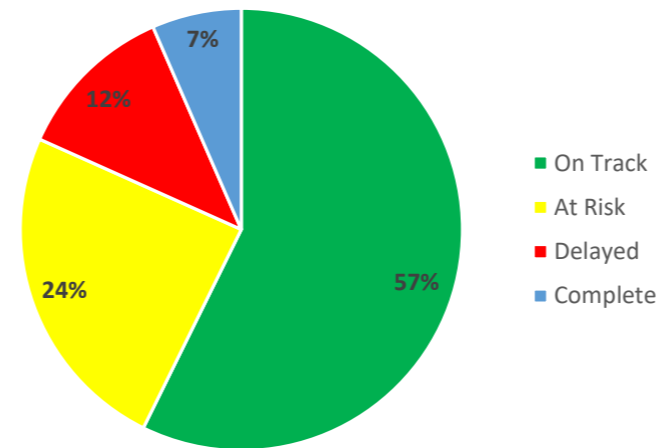
Carryovers Summary



Budget Status - Current



Programme Status - Current



## DEFINITIONS

<b>Full Year Revised Budget</b>	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
<b>Unspent Budget</b>	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).
<b>Programme - On Track</b>	Refers to projects where the project work this FY is expected to be delivered by FYE.
<b>Programme - At Risk</b>	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.
<b>Programme - Delayed</b>	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).
<b>On Budget</b>	Refers to projects where the project work this FY is expected to be delivered within budget.
<b>Over Budget</b>	Refers to projects where the project work this FY will not be delivered on budget.
<b>Under Budget (Delayed Spend)</b>	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).
<b>Under Budget (Saving Predicted)</b>	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.
<b>Approved Carryover</b>	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
<b>Additional Carryover</b>	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.
<b>At Risk Carryover</b>	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 - 2025-2026 Financial Year - March 2026 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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
Rangiora	100077	Pipeline Replacement	Council	Investigations	Investigations	Investigations	On Track	\$ 314,150	\$ 176,600	\$ 176,600	\$ 314,150	\$ 314,150	\$ 314,150	\$ 176,600	Under Budget (Saving Predicted)	Investigation ongoing. Draft strategy presented to U&R.
	102484	Rangiora WWTP Band Screens Renewal	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 220,407	\$ 92,042	\$ 220,407	\$ -	\$ -	\$ -	\$ -	On Budget	Work ongoing, refurbishment to commence in May 2026.
	102486	Rangiora - Aeration Basin Upgrade	Council	Investigations	Investigations	Design	On Track	\$ 199,410	\$ 22,105	\$ 22,105	\$ 199,410	\$ 199,410	\$ 199,410	\$ 22,105	Under Budget (Saving Predicted)	Waiting for final report from consultant to carry our peer review. Project deferred until review complete.
	102488	Rangiora - Central Rangiora Capacity Upgrade Stage 9	Council	Design	Design	Design	On Track	\$ 175,680	\$ 101,443	\$ 171,443	\$ 175,680	\$ 175,680	\$ 175,680	\$ 171,443	On Budget	Potholing ongoing. Design work has commenced. Physical work planned for Summer 2026/27.
	102489	Percival Street - Charles to Matawai	Council	Construction Underway	Project Complete	Project Complete	At Risk	\$ 890,000	\$ 368,999	\$ 883,602	\$ -	\$ -	\$ -	\$ -	On Budget	Physical work progressing on schedule. Wet weather may cause delays to project
	102490	Generators at Southbrook WWPS and Rangiora EDS PS	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 261,750	\$ 271,845	\$ 271,845	\$ -	\$ -	\$ -	\$ -	On Budget	As built and O & M manual submitted.
	101911	Merton Road and Priors Road Wastewater Servicing	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 871,380	\$ 146,893	\$ 230,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Construction ongoing and on track for completion at the end of May 2026.
	102116	Northbrook Road South Pumpstation and Rising Main	Others	Construction Complete	Project Complete	Project Complete	On Track	\$ 2,261,529	\$ 108,909	\$ 2,200,000	\$ -	\$ -	\$ -	\$ -	On Budget	Developer led. Rising main was completed this FY and pumpstation will be done in a future year. As built being processed and developer still to invoice.
	102677	Brick Kiln Lane Sewer Main Repair	Council	Not Started	Investigations	Investigations	Delayed	\$ 314,100	\$ -	\$ 28,000	\$ -	\$ 314,100	\$ -	\$ 28,000	Under Budget (Delayed Spend)	Remaining budget may not be required based on outcome of investigation work.
	102356	Rangiora Sewer Reactive Capital Work	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ -	\$ 12,319	\$ 12,319	\$ -	\$ -	\$ -	\$ -	Over Budget	Reactive unbudgeted work -renewal of various miscellaneous electrical components
101253	Septage Facility - Design	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 299,330	\$ 28,904	\$ 299,330	\$ -	\$ -	\$ -	\$ -	On Budget	Carryover budget from 2024/25. Project complete.	
<b>Rangiora Total</b>							<b>\$ 5,807,736</b>	<b>\$ 1,330,060</b>	<b>\$ 4,515,651</b>	<b>\$ 689,240</b>	<b>\$ 1,003,340</b>	<b>\$ 689,240</b>	<b>\$ 398,148</b>			
Woodend	100095	Woodend - Wastewater headworks renewals	Council	Construction Underway	Construction Underway	Construction Underway	At Risk	\$ 361,800	\$ 89,239	\$ 230,535	\$ 361,800	\$ 361,800	\$ 361,800	\$ 230,535	Under Budget (Saving Predicted)	Pump strategy has been approved and pump procurement list for 2024/25 has been finalised and will be ordered this financial year. Certain pumps have long lead times and only expected to be delivered in the 2026/27 financial year.
	100956	Increase UV Capacity	Council	Investigations	Tender	Tender	Delayed	\$ 146,600	\$ -	\$ 127,092	\$ 146,600	\$ 146,600	\$ 146,600	\$ 127,092	On Budget	Procurement plan being prepared for MTO approval. Approximately 5 month lead time for delivery of UV units.
	102492	Woodend WWTP Wetslands	Council	Design	Construction Underway	Design	Delayed	\$ 104,660	\$ 54,475	\$ 89,052	\$ 104,660	\$ 104,660	\$ 104,660	\$ 89,052	On Budget	Planting deferred to spring.
	102493	Woodend - Increase UV Capacity	Council	Tender	Tender	Tender	On Track	\$ 104,700	\$ 30,891	\$ 30,891	\$ 104,700	\$ 104,700	\$ 104,700	\$ 30,891	Under Budget (Saving Predicted)	Procurement plan being prepared for MTO approval. Approximately 5 month lead time of UV units.
	102494	Step screens replacement - Woodend WWTP	Council	Construction Underway	Project Complete	Project Complete	At Risk	\$ 459,400	\$ 211,541	\$ 462,363	\$ -	\$ -	\$ -	\$ -	On Budget	Screens (2) delivered, awaiting installation once Kaiapoi is complete. Potential delays in Kaiapoi may have a knock on effect for programme.
	102495	Gladstone WWPS Generator Replacement	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 83,740	\$ 87,979	\$ 87,979	\$ -	\$ -	\$ -	\$ -	Over Budget	As built and O & M manual submitted. Minor overspend.
	102513	Reserve Rd Generator Replacement	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 15,705	\$ 24	\$ 15,705	\$ -	\$ -	\$ -	\$ -	On Budget	As built and O & M manual submitted. Final costs to be accounted for.
	100094	Wetland Plant Investigations	Council	Design	Construction Underway	Design	Delayed	\$ 104,700	\$ -	\$ 104,700	\$ 104,700	\$ 104,700	\$ 104,700	\$ 104,700	On Budget	Commenced with earthworks design and completed Safety in Design meeting. There is a potential that winter/spring earthworks may be an issue so earthworks might be pushed out to late spring/early summer.
	102678	Woodend Washdown Water Supply Upgrade	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 52,350	\$ 7,103	\$ 7,103	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical work complete, as built being prepared. Final costs to be invoiced
	102679	CCTV Camera at Woodend WWTP	Council	Not Started	Project Complete	Project Complete	On Track	\$ 10,470	\$ -	\$ 10,470	\$ -	\$ -	\$ -	\$ -	On Budget	Procurement being progressed.
	102680	Woodend Pressure Transducer Installation	Council	Not Started	Project Complete	Project Complete	On Track	\$ 20,940	\$ -	\$ 20,940	\$ 20,940	\$ 20,940	\$ 20,940	\$ 20,940	On Budget	Work planned to be installed during May and June.
	102681	Wooden Beach Electrical Renewals	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 15,705	\$ 1,518	\$ 15,705	\$ -	\$ -	\$ -	\$ -	On Budget	To be completed by year end, waiting on final costs.
	101341	Health and Safety Improvements	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On Budget	See 102681
	102357	Woodend Sewer Reactive Capital Work	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ -	\$ 21,650	\$ 21,650	\$ -	\$ -	\$ -	\$ -	Over Budget	Reactive unbudgeted works - Pump replacement of Clegg St WWPS (~\$7k), Radar replacement Petrie's Rd WWPS (~\$3k)
	102407	Woodend Beach I&I Improvement	Council	Investigations	Investigations	Investigations	On Track	\$ 29,340	\$ 26,108	\$ 29,340	\$ -	\$ -	\$ -	\$ -	On Budget	Investigation only. On track to be completed end of June 2026.
101340	Woodend - Electrical Renewals	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 26,175	\$ 7,571	\$ 26,175	\$ -	\$ -	\$ -	\$ -	On Budget	To be completed by year end, waiting on final costs.	
<b>Woodend Total</b>							<b>\$ 1,536,285</b>	<b>\$ 538,099</b>	<b>\$ 1,279,699</b>	<b>\$ 843,400</b>	<b>\$ 843,400</b>	<b>\$ 843,400</b>	<b>\$ 603,209</b>			
Pegasus	101748	Pegasus - Electrical Renewals	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 52,350	\$ 19,510	\$ 52,350	\$ -	\$ -	\$ -	\$ -	On Budget	To be completed by year end, waiting on final costs.
<b>Pegasus Total</b>							<b>\$ 52,350</b>	<b>\$ 19,510</b>	<b>\$ 52,350</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
Waikuku Beach	102512	Step screen renewal Waikuku Beach WWTP	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 162,800	\$ 93,757	\$ 204,207	\$ -	\$ -	\$ -	\$ -	Over Budget	Screen delivered, awaiting installation once Woodend is complete.
	102360	Waikuku Sewer Reactive Capital Work	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ -	\$ 6,799	\$ 6,799	\$ -	\$ -	\$ -	\$ -	Over Budget	Reactive unbudgeted works - Pump replacement
<b>Waikuku Beach Total</b>							<b>\$ 162,800</b>	<b>\$ 100,556</b>	<b>\$ 211,006</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
Kaiapoi	101914	Kaiapoi WWTP Planting	Council	Construction Underway	Construction Underway	Construction Underway	Delayed	\$ 300,000	\$ 36,993	\$ 227,227	\$ -	\$ 300,000	\$ -	\$ 227,227	Under Budget (Delayed Spend)	Harvesting (forestry) work underway. Budget to be carried over for planting and future maintenance during plant establishment.
	102113	Kaiapoi WWTP Screens Replacements	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 457,100	\$ 354,272	\$ 530,859	\$ -	\$ -	\$ -	\$ -	Over Budget	Screen 1 installed, commissioned and operational. Screen 2 work on going.
	101347	Kaiapoi Wastewater Headworks Renewals	Council	Construction Underway	Project Complete	Project Complete	At Risk	\$ 536,246	\$ 240,272	\$ 546,429	\$ -	\$ -	\$ -	\$ -	On Budget	Pump strategy has been approved and pump procurement list for 2024/25 has been finalised and will be ordered this financial year. Certain pumps have long lead times and only expected to be delivered in the 2026/27 financial year.
	102500	Kaiapoi Wetlands Assessment	Council	Design	Tender	Design	Delayed	\$ 78,550	\$ 43,415	\$ 78,754	\$ 78,550	\$ 78,550	\$ 78,550	\$ 78,754	On Budget	Commenced with earthworks design and completed Safety in Design meeting.
	102505	Kaiapoi Electrical Renewals - various sites	Council	Not Started	Project Complete	Project Complete	On Track	\$ 45,483	\$ 3,035	\$ 45,483	\$ -	\$ -	\$ -	\$ -	On Budget	To be completed by year end, waiting on final costs.
	102683	Generator at KWTP	Council	Tender	Construction Underway	Construction Underway	On Track	\$ 104,700	\$ 54,102	\$ 141,304	\$ 104,700	\$ 104,700	\$ 104,700	\$ 141,304	Over Budget	Civil works currently being tendered. Generator is due before FY hence "over budget" expenditure for this FY predicted. However this has no impact on overall project costs.
	102684	Kaiapoi Washdown Water Supply Upgrade	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 57,585	\$ 35,350	\$ 35,350	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical work complete, as built being prepared
	102685	CCTV camera at Kaiapoi WWTP	Council	Not Started	Project Complete	Project Complete	On Track	\$ 10,470	\$ -	\$ 10,470	\$ -	\$ -	\$ -	\$ -	On Budget	Procurement being progressed.
	101156	Cridland St Sewer Repairs	Council	Investigations	Investigations	Investigations	Delayed	\$ 136,160	\$ 26,225	\$ 136,160	\$ -	\$ 136,160	\$ -	\$ 136,160	On Budget	This project aims to address ongoing stormwater flooding and wastewater service issues in the Cridland Street West area of Kaiapoi. This project, including the wastewater component, will be designed by an external consultant. The RFP is currently being prepared.
	102363	Kaiapoi Sewer Reactive Capital Work	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 152,057	\$ 152,057	\$ -	\$ -	\$ -	\$ -	Over Budget	Reactive unbudgeted works. WIP Carry over (\$53k), FM replacement Kaikanui WWPS (~\$12.5k), VSD replacement Moore St WWPS (~\$8k), pump replacement Courtney Dr WWPS (~\$8k)
	102502	Kaiapoi I&I Improvement	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ -	\$ 34,715	\$ 34,715	\$ -	\$ -	\$ -	\$ -	Over Budget	Kaiapoi I&I modelling work by PDU - needs to be journalled to Asset Management GL
	102504	Step Screens Replacement Kaiapoi WWTP	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On Budget	This line should be removed as duplicate of '102113
102762	Kaiapoi Pressure Transducer Installation	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 31,410	\$ 12,192	\$ 31,410	\$ -	\$ -	\$ -	\$ -	On Budget	First five transducers installed. Next batch planned to be installed during May and June.	
<b>Kaiapoi Total</b>							<b>\$ 1,757,704</b>	<b>\$ 992,627</b>	<b>\$ 1,970,216</b>	<b>\$ 183,250</b>	<b>\$ 619,410</b>	<b>\$ 183,250</b>	<b>\$ 583,445</b>			

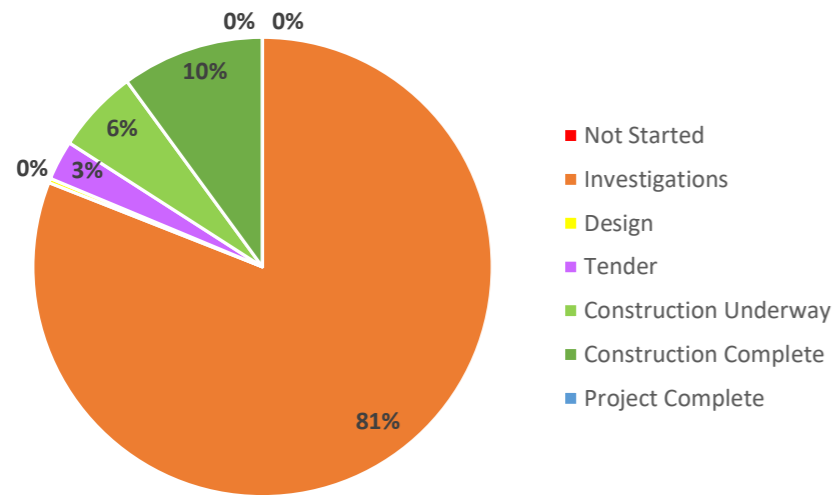
Wastewater Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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
Oxford	102506	Oxford - Step Screen Replacement	Council	Construction Underway	Project Complete	Project Complete	At Risk	\$ 209,400	\$ 105,243	\$ 186,033	\$ -	\$ -	\$ -	\$ -	On Budget	Screen delivered, awaiting installation once Waikuku is complete. Support of screen may need additional structural engineering input.
	102507	Oxford WWTP Upgrade	Council	Design	Design	Design	On Track	\$ 423,550	\$ 107,961	\$ 423,550	\$ 423,550	\$ 423,550	\$ 423,550	\$ 423,550	On Budget	Additional work underway to consider National Wastewater Standards, onsite treatment issues as well as development options. Modelling being updated for EDSS study to inform capacity and costs.
	102686	Replace Level Sensor - Storage Basin	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 26,175	\$ 3,427	\$ 3,427	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Level sensor replaced.
	102687	Oxford Washdown Water Supply Upgrade	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 52,350	\$ 338	\$ 6,338	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Physical work complete, as bulits being prepared
	101915	Oxford Wastewater Headworks Renewals	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 30,000	\$ 220,987	\$ 220,987	\$ -	\$ -	\$ -	\$ -	Over Budget	Carryover budget. Complete. Linked to 102506. Spend is to be allocated across both projects.
	102367	Oxford Sewer Reactive Capital Work	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ -	\$ 16,931	\$ 16,931	\$ -	\$ -	\$ -	\$ -	Over Budget	Reactive unbudgeted works. Pumps and level sensor replacements.
	102509	Oxford I&I improvement	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 18,270	\$ 8,260	\$ 18,270	\$ -	\$ -	\$ -	\$ -	On Budget	Investigation only. On track to be completed end of June 2026.
	<b>Oxford Total</b>							<b>\$ 759,745</b>	<b>\$ 463,148</b>	<b>\$ 875,536</b>	<b>\$ 423,550</b>	<b>\$ 423,550</b>	<b>\$ 423,550</b>	<b>\$ 423,550</b>		
Pines Kairaki	102364	Pines/Kairaki Sewer Reactive Capital Work	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ -	\$ 22,210	\$ 22,210	\$ -	\$ -	\$ -	\$ -	Over Budget	Reactive unbudgeted works - Pump replacement at Featherstone WWPS
<b>Pines Kairaki Total</b>							<b>\$ -</b>	<b>\$ 22,210</b>	<b>\$ 22,210</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Grand Total</b>							<b>\$ 10,076,620</b>	<b>\$ 3,466,209</b>	<b>\$ 8,926,668</b>	<b>\$ 2,139,440</b>	<b>\$ 2,889,700</b>	<b>\$ 2,139,440</b>	<b>\$ 2,008,352</b>			

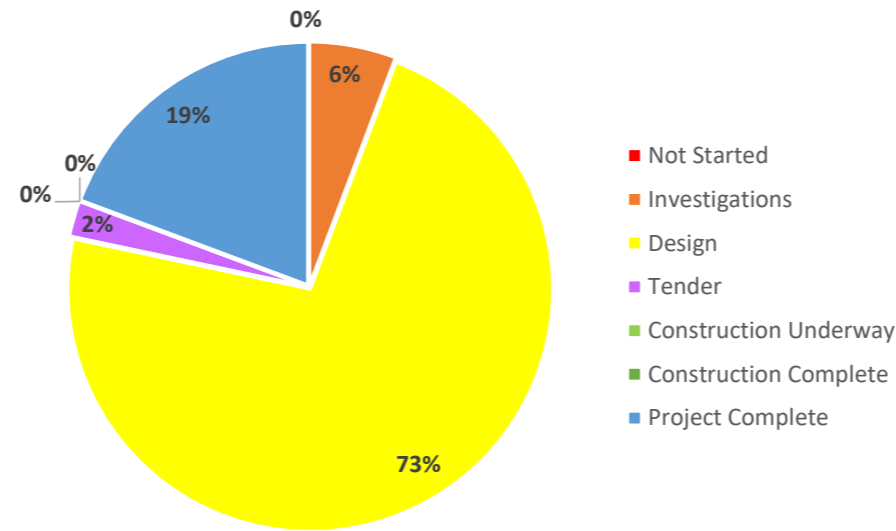
## Solid Waste Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

### SUMMARY

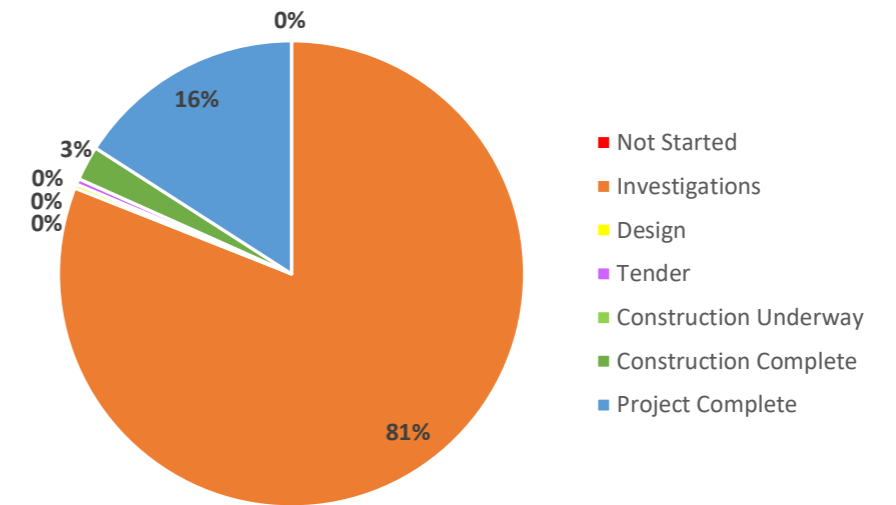
Project Stage - Current



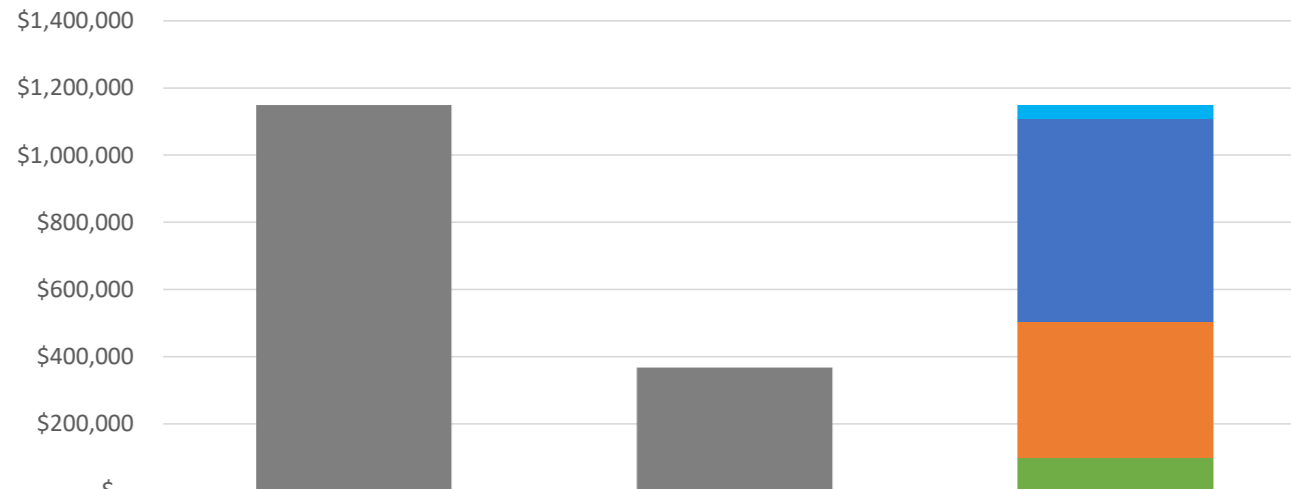
Project Stage - Planned @ FYE



Project Stage - Predicted @ FYE

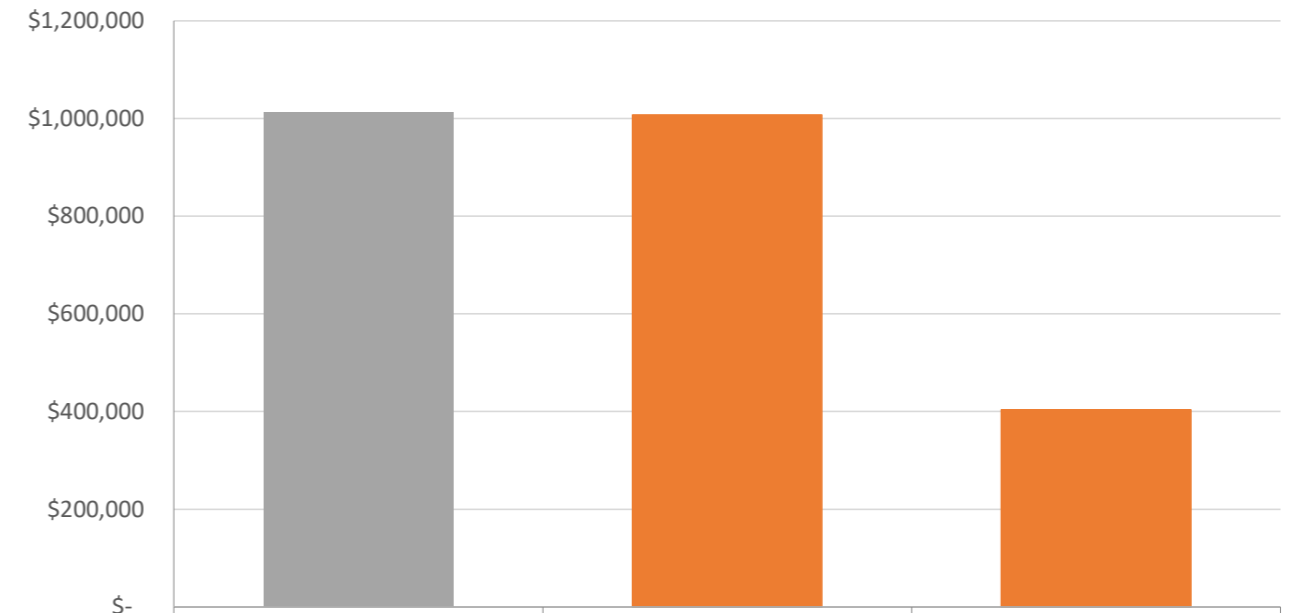


Financial Summary



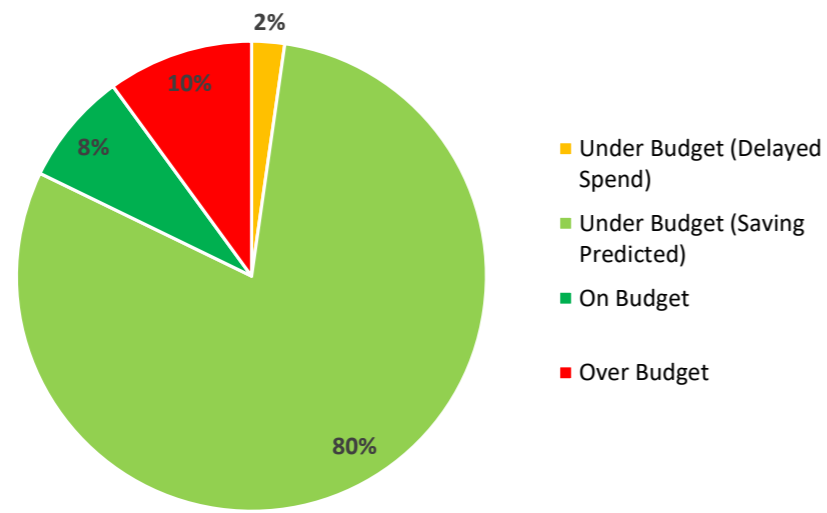
	Full Year Budget	Actual Expenditure YTD	Predicted Expenditure @ FY End
Saving			\$37,900
Carryover (unspent)			\$603,236
Carryover (WIP)			\$403,910
Risk to be Carryover			\$-
Spend in FY			\$103,524
<b>Total</b>	<b>\$1,148,570</b>	<b>\$367,057</b>	

Carryovers Summary

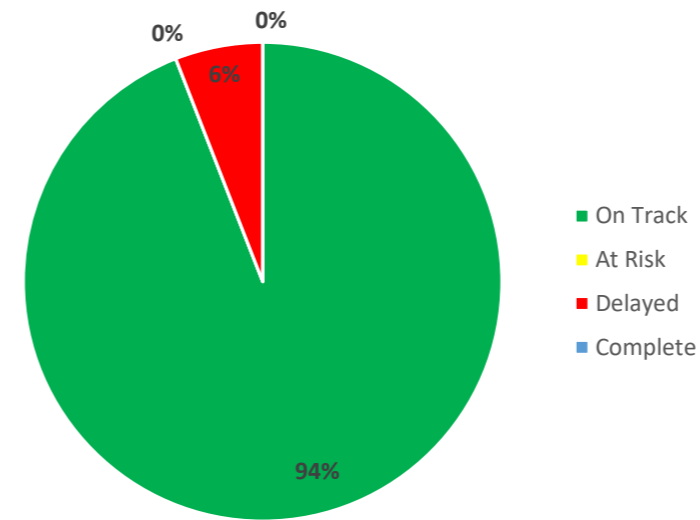


	Planned Budget Carryover	Predicted Budget Carryover	Predicted Expenditure Carryover
At Risk Carryovers	\$-	\$-	\$-
Predicted Carryovers	\$-	\$1,007,146	\$403,910
Planned Carryovers	\$1,012,621	\$-	\$-

Budget Status - Current



Programme Status - Current



## DEFINITIONS

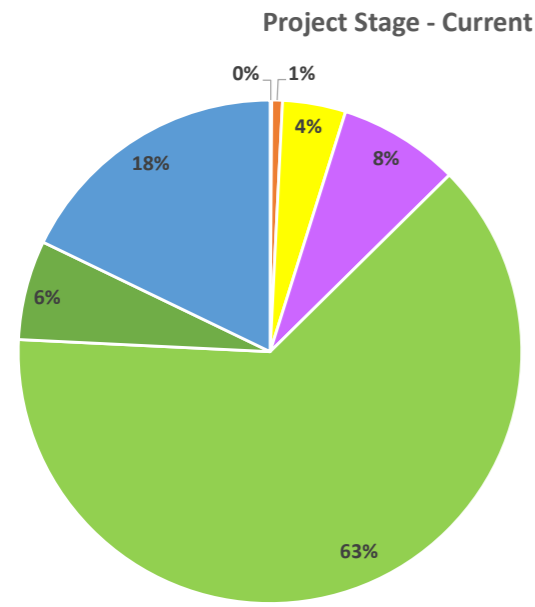
<b>Full Year Revised Budget</b>	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
<b>Unspent Budget</b>	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
<b>Programme - On Track</b>	Refers to projects where the project work this FY is expected to be delivered by FYE.
<b>Programme - At Risk</b>	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.
<b>Programme - Delayed</b>	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).
<b>On Budget</b>	Refers to projects where the project work this FY is expected to be delivered within budget.
<b>Over Budget</b>	Refers to projects where the project work this FY will not be delivered on budget.
<b>Under Budget (Delayed Spend)</b>	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).
<b>Under Budget (Saving Predicted)</b>	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.
<b>Approved Carryover</b>	Refers to the projects where the €carryovers for multi-year projects that were approved as part of the AP/LTP.
<b>Additional Carryover</b>	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.
<b>At Risk Carryover</b>	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 - 2025-2026 Financial Year - March 2026 Quarter

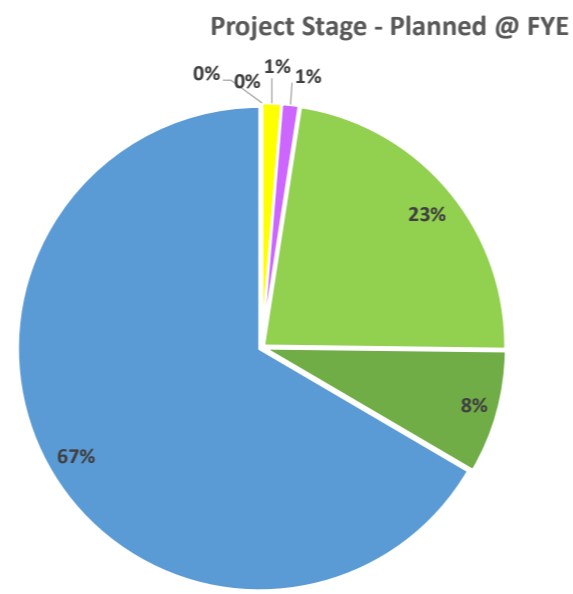
Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	Planned Carryover of Budget 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
Disposal	100666	Southbrook Minor Improvements	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 40,000	\$ 29,415	\$ 50,900	\$ -	\$ -	\$ -	\$ -	Over Budget	Some improvements completed (CCTV, emergency works on pit compactor steel plate). Remedial concrete repairs in compactor area underway, to ensure the site continues to operate effectively.
	100668	Oxford Minor Improvements	Council	Investigations	Project Complete	Investigations	On Track	\$ 6,640	\$ 3,600	\$ 3,600	\$ 3,040	\$ 3,040	\$ 3,040	\$ -	Under Budget (Saving Predicted)	Budget allowance for site improvement physical works that get identified throughout the financial year. Purchased tablet to operate "Weightrax" POS system to replace paper records & this will be capitalised. Unlikely to utilise all of the remaining budget this year: to be Carried Over
	100843	Southbrook Disposal Pit Upgrade & road realignment	Council	Investigations	Design	Investigations	On Track	\$ 294,000	\$ 86,019	\$ 110,000	\$ 294,000	\$ 294,000	\$ 294,000	\$ 110,000	Under Budget (Saving Predicted)	In investigation phase. Business case and programme review complete, briefed Property working group, report going to Council May 26. Will be significantly underspent for 2025/26, but remaining budget will be required for future years and will be carried over.
	100994	Land Purchase for future upgrades	Council	Investigations	Investigations	Investigations	On Track	\$ 14,900	\$ 1,875	\$ 1,875	\$ 14,900	\$ 13,025	\$ 14,900	\$ -	Under Budget (Saving Predicted)	Complete - Unlikely to utilise this budget in the current year as the land purchase decision and timing will depend on outcomes of Southbrook RRP upgrade options work being undertaken in 2025/26 under PJ 100843 & PJ 101568. This is set as a multi-year project.
	102552	Pumps & pump station	Council	Investigations	Investigations	Investigations	On Track	\$ 14,300	\$ 3,588	\$ 6,255	\$ 14,300	\$ 14,300	\$ 14,300	\$ 6,255	Under Budget (Saving Predicted)	In investigation phase - dependent on outcomes of proposed site layout changes which commenced mid-2025. Being done in conjunction with 102573, 102554, 101817 & 101819
	102553	Sundries (HHW bench, fire hoses)	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 29,830	\$ 24,750	\$ 29,830	\$ -	\$ -	\$ -	\$ -	On Budget	Budget allowance for sundry renewals that are undertaken throughout the financial year in Southbrook RRP. Renewal component of compactor steel plate works completed.
	102556	Cleanfill- Site cameras & w/bridge Suth Pit	Council	Tender	Project Complete	Construction Complete	On Track	\$ 61,000	\$ -	\$ 12,200	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Staff propose to procure services for supply and installation of CCTV at Sutherlands Pit in early-mid 2026; to be installed by 30 June. Utilising existing post and Cust cameras. No carry-over planned
	102573	Weighbridge Kiosk and Civil Works	Council	Investigations	Investigations	Investigations	On Track	\$ 6,000	\$ 3,277	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	On Budget	In investigation phase looking at site layout changes, commenced mid-2025. Unlikely to use available budget in 25/26: carry over design costs and budget into 26/27 in that event. Being done in conjunction with 102554 & 101817 & 101819. Budget will be underspent across these four projects.
	101566	Oxford - Fencing	Council	Design	Project Complete	Design	Delayed	\$ 5,000	\$ 1,519	\$ 1,519	\$ 3,481	\$ 3,481	\$ 3,481	\$ -	Under Budget (Delayed Spend)	Replaced broken windbreak fence components after October wind event, repair of remainder of fence. Remaining renewals budget unlikely to be used this financial year. Carry over budget to undertake works in summer 2026.
	102688	Landfill Cover Remediation	Council	Investigations	Tender	Investigations	Delayed	\$ 60,000	\$ 942	\$ 10,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 10,000	Under Budget (Delayed Spend)	PDU project managing this, engaged PDP for specialist advice, have received proposals. Surveys to be completed before design can commence, likely commence surveys late this FY, and design in 26/27.
	102689	Global Consent Historic Landfills	Council	Tender	Tender	Tender	On Track	\$ 35,000	\$ -	\$ 2,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 2,000	Under Budget (Saving Predicted)	PDU project managing this, procurement to commence May 2026 for consultant to undertake investigations.
	<b>Disposal Total</b>							<b>\$ 573,270</b>	<b>\$ 158,564</b>	<b>\$ 237,778</b>	<b>\$ 437,321</b>	<b>\$ 431,846</b>	<b>\$ 437,321</b>	<b>\$ 134,255</b>		
Waste Minimisation	101568	Southbrook - Design of New Shop and Education Centre	Council	Investigations	Design	Investigations	On Track	\$ 508,000	\$ 201,789	\$ 258,121	\$ 508,000	\$ 508,000	\$ 508,000	\$ 258,121	Under Budget (Saving Predicted)	In investigation phase. Business case and programme review complete, briefed Property working group, report going to Council May 26. Will be significantly underspent for 2025/26, but remaining budget will be required for future years and will be carried over.
	101817	Oxford TS Infrastructure for reporting to MFE	Council	Investigations	Investigations	Investigations	On Track	\$ 42,800	\$ 3,277	\$ 5,440	\$ 42,800	\$ 42,800	\$ 42,800	\$ 5,440	Under Budget (Saving Predicted)	In investigation phase looking at site layout changes, commenced mid-2025. Unlikely to use available budget in 25/26: carry over design costs and budget into 26/27 in that event. Being done in conjunction with 102573, 102554 & 101819
	101819	Rural Recycling Infrastructure	Council	Investigations	Investigations	Investigations	On Track	\$ 24,500	\$ 3,428	\$ 6,094	\$ 24,500	\$ 24,500	\$ 24,500	\$ 6,094	Under Budget (Saving Predicted)	In investigation phase looking at site layout changes, commenced mid-2025. Unlikely to use available budget in 25/26: carry over design costs and budget into 26/27 in that event. Being done in conjunction with 102573, 102554 & 101817
<b>Waste Minimisation Total</b>							<b>\$ 575,300</b>	<b>\$ 208,493</b>	<b>\$ 269,655</b>	<b>\$ 575,300</b>	<b>\$ 575,300</b>	<b>\$ 575,300</b>	<b>\$ 269,655</b>			
<b>Grand Total</b>							<b>\$ 1,148,570</b>	<b>\$ 367,057</b>	<b>\$ 507,434</b>	<b>\$ 1,012,621</b>	<b>\$ 1,007,146</b>	<b>\$ 1,012,621</b>	<b>\$ 403,910</b>			

**Parks and Reserves Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter**

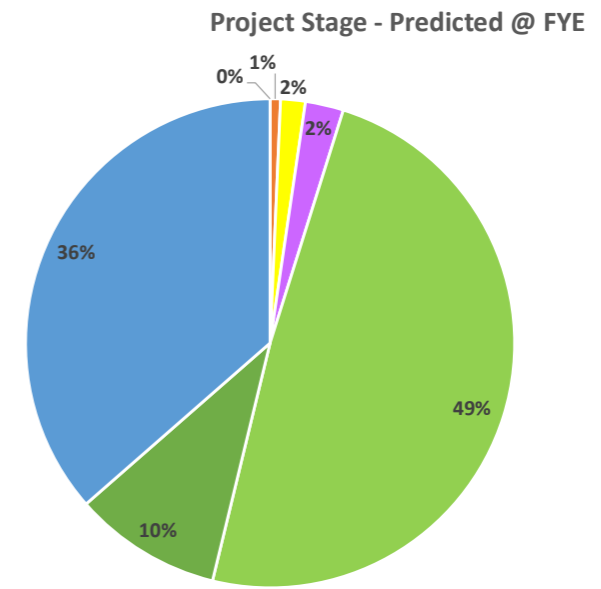
**SUMMARY**



- Not Started
- Investigations
- Design
- Tender
- Construction Underway
- Construction Complete
- Project Complete

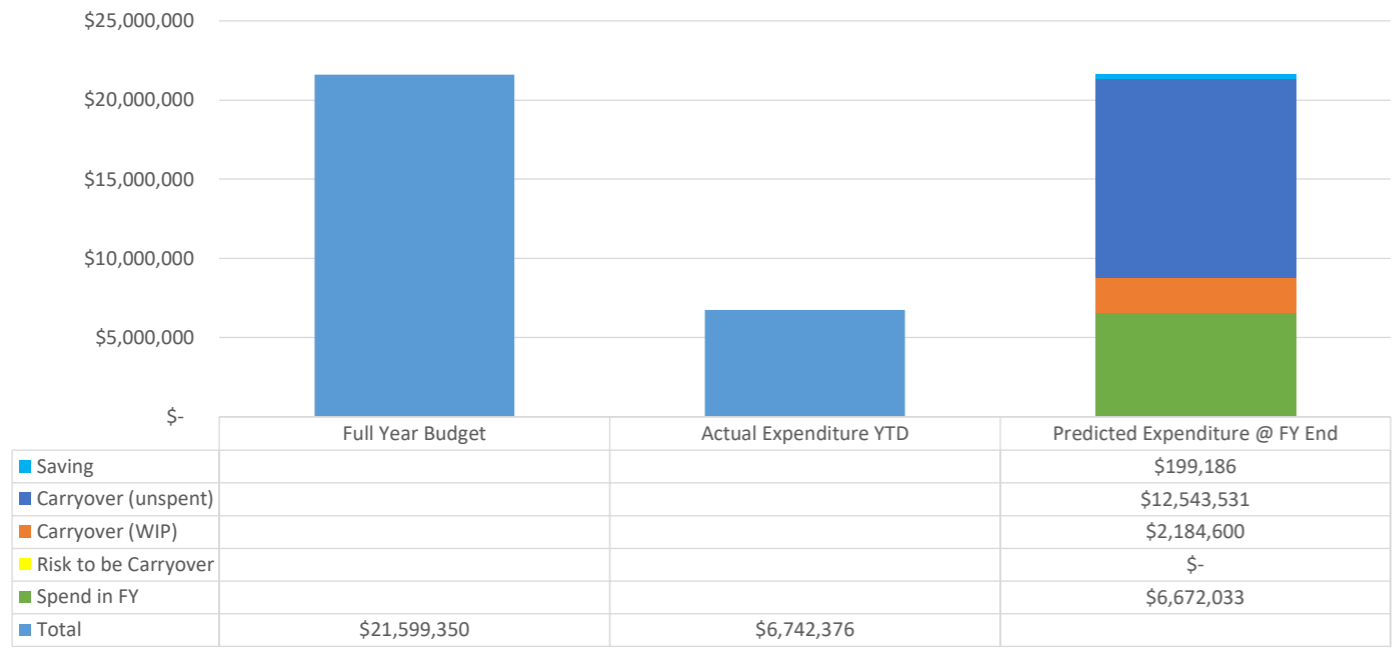


- Not Started
- Investigations
- Design
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- Construction Underway
- Construction Complete
- Project Complete

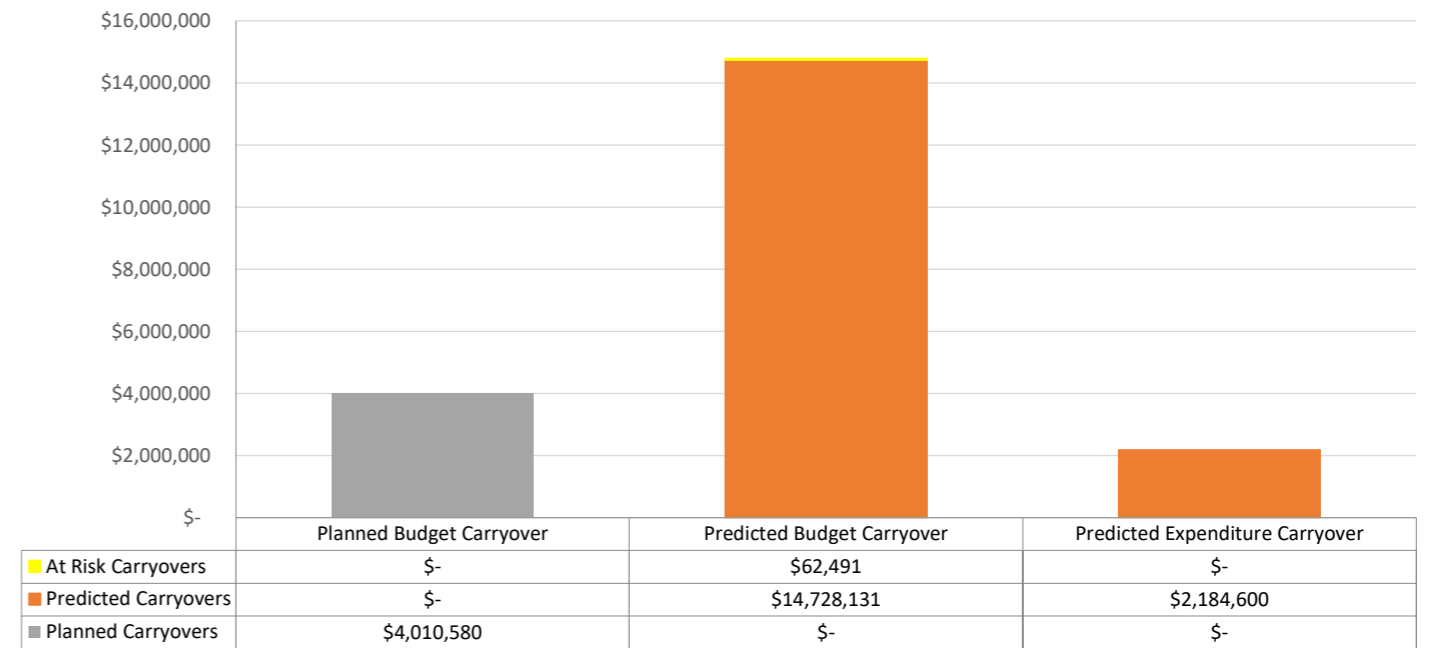


- Not Started
- Investigations
- Design
- Tender
- Construction Underway
- Construction Complete
- Project Complete

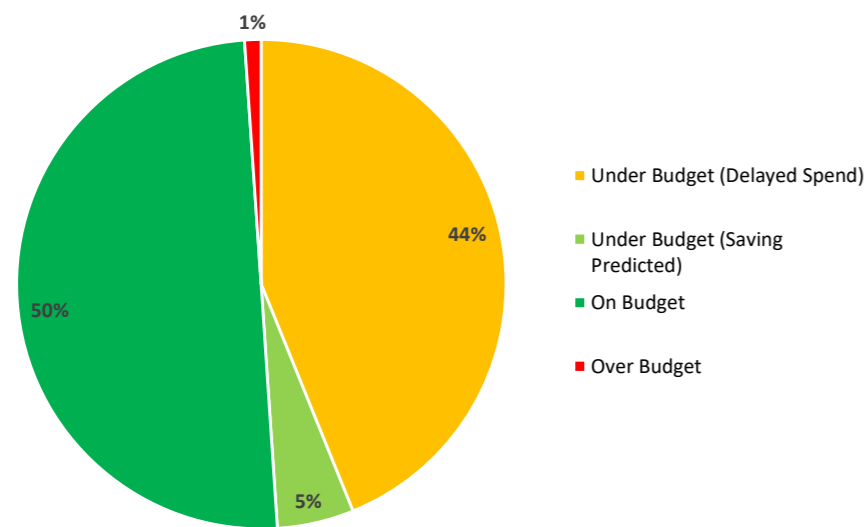
**Financial Summary**



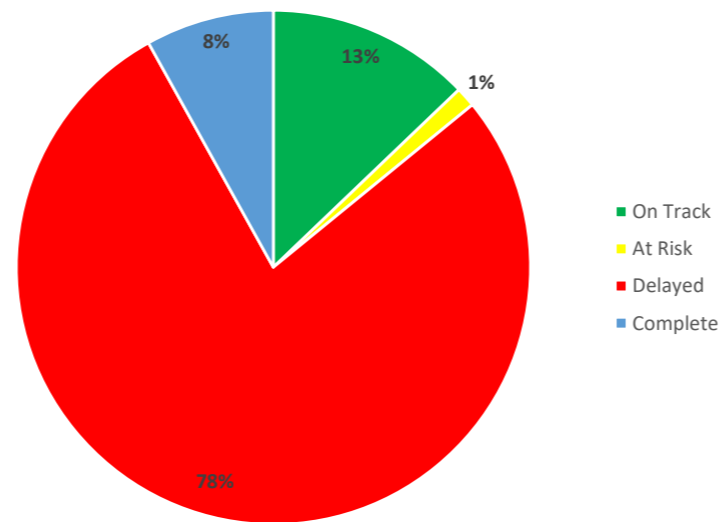
**Carryovers Summary**



Budget Status - Current



Programme Status - Current



**DEFINITIONS**

<b>Full Year Revised Budget</b>	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
<b>Unspent Budget</b>	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).
<b>Programme - On Track</b>	Refers to projects where the project work this FY is expected to be delivered by FYE.
<b>Programme - At Risk</b>	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.
<b>Programme - Delayed</b>	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).
<b>On Budget</b>	Refers to projects where the project work this FY is expected to be delivered within budget.
<b>Over Budget</b>	Refers to projects where the project work this FY will not be delivered on budget.
<b>Under Budget (Delayed Spend)</b>	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).
<b>Under Budget (Saving Predicted)</b>	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.
<b>Approved Carryover</b>	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
<b>Additional Carryover</b>	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.
<b>At Risk Carryover</b>	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

Parks and Reserves Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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
Reserves General	100290	Land Purchase - Neighbourhood	Others	Not Started	Project Complete	Investigations	Delayed	\$ 1,925,100	\$ -	\$ -	\$ -	\$ 1,925,100	\$ -	\$ -	Under Budget (Delayed Spend)	This budget is used for land purchase as part of neighbourhood parks in growth areas. It is often a challenge to anticipate when this budget will be called upon as it is dependant on timing of development. There are no planned purchases for this FY. This is a under and overs budget over a 10 year period.
	100291	Land Development - Neighbourhood	Others	Design	Tender	Tender	On Track	\$ 363,200	\$ 54,101	\$ 100,000	\$ 263,200	\$ 263,200	\$ -	\$ -	Under Budget (Saving Predicted)	This is a developers lead budget. A linkage play space between the Kippenburger/ Elm Green subdivisions will be created over the 25/26 and 26/27 financial years. Designs have been consulted on and approved by the Community Board. The project is progressing with PDU as project managers. Tender will be completed within this FY, construct next FY. Timing of project on track as it spans both financial years.
	100293	Roads & Carparks	Council	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 792,435	\$ 230,748	\$ 310,000	\$ -	\$ 482,435	\$ -	\$ -	Under Budget (Delayed Spend)	There are 3 projects under this budget, Rangiora Airfield driveway, Waikuku Beach and Woodend Beach. The Airfield driveway has been completed. The Woodend Beach project is part of a master plan and is at the design and tender phase. It is expected this will be completed within the first half of the next FY. Waikuku Beach is also part of a master plan which has been delayed due to external approvals, causing carryover. PDU managing this project. Budget to be carried forward.
	100294	Play Safety Surface/Equipment	Council	Construction Underway	Construction Complete	Project Complete	On Track	\$ 157,764	\$ 77,978	\$ 157,764	\$ -	\$ -	\$ -	\$ -	On Budget	This budget is the parent code to play space capital works. Some of the budget has been applied to each of the children codes reducing the amount shown within this code. The children codes are within this spreadsheet as individual items. Note playground projects have budgets within Play Safety/Surface Equipment Renewals and Non-Specified Reserve Enhancement. Forecast is on track, this budget acts as a reactive replacement.
	100297	Hard Court Renewals	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 90,000	\$ 78,001	\$ 80,000	\$ -	\$ 10,000	\$ -	\$ -	On Budget	Hard Court renewal at Swannanoa has been completed. There are some remaining expenses to come out. Remaining budget to be carried forward to support the programme.
	100298	Renewal reserve /scape Rga	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 81,411	\$ 43,904	\$ 43,904	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Project Complete, remaining budget to be reported as a saving.
	100299	Renewal reserve landscape Kaiapoi	Council	Project Complete	Construction Complete	Construction Complete	Complete	\$ 43,910	\$ 43,910	\$ 43,910	\$ -	\$ -	\$ -	\$ -	On Budget	In fill planting/renewal programme fully completed for 2025/2026 financial year. Project complete.
	100300	Woodend Sefton Renewal reserve landscape	Council	Project Complete	Construction Complete	Construction Complete	Complete	\$ 21,960	\$ 11,060	\$ 11,060	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	In fill planting/renewal programme fully completed for 2025/2026 financial year. Project complete. Remaining budget to cover the deficit in the other landscaping area.
	100301	Oxford Renewal reserve landscape	Council	Project Complete	Construction Complete	Construction Complete	Complete	\$ 15,547	\$ 22,082	\$ 22,082	\$ -	\$ -	\$ -	\$ -	Over Budget	In fill planting/renewal programme fully completed for 2025/2026 financial year. Coding changes expenses to be moved, remaining budget to be covered by 100300 project code.
	100302	Rangiora Street trees gardens	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 50,568	\$ 15,919	\$ 40,000	\$ -	\$ 10,568	\$ -	\$ -	Under Budget (Saving Predicted)	Annual tree budget that is ordered and planted towards the end of the financial year. Trees have been ordered and expected to be planted in June. Remaining budget to be carried over for succession planning.
	100303	Kaiapoi Street trees gardens	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 85,190	\$ 6,779	\$ 20,000	\$ -	\$ 23,459	\$ -	\$ -	Under Budget (Saving Predicted)	Annual tree budget that is ordered and planted towards the end of the financial year. Trees have been ordered and expected to be planted in June. Remaining budget to be carried over for succession planning.
	100304	Oxford Street trees gardens	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 27,692	\$ 443	\$ 10,000	\$ -	\$ 17,692	\$ -	\$ -	Under Budget (Saving Predicted)	Annual tree budget that is ordered and planted towards the end of the financial year. Trees have been ordered and expected to be planted in June. Remaining budget to be carried over for succession planning.
	100305	Woodend Sefton Street trees gardens	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 33,459	\$ 1,774	\$ 10,000	\$ -	\$ 23,459	\$ -	\$ -	Under Budget (Saving Predicted)	Annual tree budget that is ordered and planted towards the end of the financial year. Trees have been ordered and expected to be planted in June. Remaining budget to be carried over for succession planning.
	100327	Silverstream Reserve Planting	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 13,691	\$ 3,584	\$ 13,691	\$ -	\$ -	\$ -	\$ -	On Budget	Ongoing restoration planting and maintenance activities across Silverstream Reserve. This includes the establishment of new native plantings and the ongoing care of previous seasons' plantings to ensure successful growth and survival. Plants have been ordered and to be received. On track for completion in autumn.
	100584	Pearson Park	Community	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 71,990	\$ 4,928	\$ 4,928	\$ -	\$ 67,062	\$ -	\$ -	Under Budget (Delayed Spend)	A report seeking approval for the installation of a cover over the stage at Pearson Park was submitted to the Community Board in April. The budget for this project has been delegated to a community group representing the OOCB, and they have been permitted to compound the funds over time. Given the delay in approvals, it is unlikely that the full budget will be utilised before the end of the financial year. As a result, the project is delayed and the remaining budget will need to be carried forward.
	100663	Non-specified Reserve Enhancement	Council	Design	Project Complete	Tender	Delayed	\$ 142,705	\$ 9,957	\$ 9,957	\$ -	\$ 132,748	\$ -	\$ -	Under Budget (Delayed Spend)	This budget is a top up playground renewal programmes to meet the gap between existing provision and required LOS. This is assigned to Woodend Beach play space which is part of the Woodend Beach Recreation Facilities master plan. The plan has been approved and detailed design is complete with tender documents underway. Tender for the master project is expected to go out in May construction will begin within this financial year and completed within the first quarter of the 2026/27 FY. As this item is within a wider master plan this programme which occurred uncontrollable delays in the beginning of the consultation this project is delayed. Budget to be carried forward.
	101184	General Reserve Renewals	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 385,085	\$ 323,826	\$ 385,085	\$ -	\$ -	\$ -	\$ -	On Budget	This is a continuous programme of Greenspace asset renewal due to asset failures to continue to meet levels of service throughout 2025/2026 financial year. Multiple projects completed for the year across the District.
	101185	Future Sports Ground Development	Council	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 364,228	\$ 69,034	\$ 69,034	\$ -	\$ 295,194	\$ -	\$ -	Under Budget (Delayed Spend)	This parent code covers several projects: the Kaiapoi River Sport User Hub, Coldstream Road Sporting Precinct, Maria Andrews irrigation investigation and field upgrade, Southbrook Park field upgrade, Gladstone drainage, and the Mandeville Concept Plan. The Mandeville Concept Plan has now been completed, and specialist assessment has confirmed that no flooding mitigation work is required at Gladstone. All remaining projects are currently in the investigation phase. Overall, the programme is tracking behind schedule due to resource constraints. Delayed budget to be carried forward.
	101330	Askeaton Reserve	Council	Project Complete	(blank)	Project Complete	Complete	\$ 48,675	\$ 48,675	\$ 48,675	\$ -	\$ -	\$ -	\$ -	On Budget	Project complete
	101474	Town Centres Feature Lighting and Decorations	Council	Not Started	Project Complete	Project Complete	Delayed	\$ 26,900	\$ 4,050	\$ 10,000	\$ -	\$ 16,900	\$ -	\$ -	Under Budget (Delayed Spend)	A memo to the RACB is being prepared by the PDU regarding the proposed plan for fairy lighting in the Rangiora town centre. An investigation into the existing lights found water ingress, which caused the failures. The replacement light has been ordered and will be installed late May. Remaining budget to be carried forward.
101549	Millton Memorial Park	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 130,700	\$ 113,734	\$ 115,000	\$ -	\$ -	\$ -	\$ -	On Budget	This budget was for landscaping works within Millton Memorial Park, Rangiora. This included development of paths, installation of park bench's and a table along with existing fence minor alterations. This project is heading towards completion. Project on track.	
101552	Pegasus Youth Space	Council	Design	Project Complete	Tender	Delayed	\$ 192,500	\$ -	\$ -	\$ -	\$ 192,500	\$ -	\$ -	Under Budget (Delayed Spend)	Following completion of community consultation, staff presented a report to the Board seeking final approval to implement the project. The Board resolved to seek approval from the Community and Recreation Committee to change this budget line from the original intent of a dedicated skate park to a distributed youth spaces approach for youth spaces across Pegasus. This was approved by C&R in February and Staff returned to the Board in April meeting to facilitate a workshop, providing further information and discussion to support the Board in considering the next steps and a decision on progressing the project. Report to go to June meeting. Project delayed, budget to be carried forward.	

**Parks and Reserves Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter**

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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
Reserves General	100290	Land Purchase - Neighbourhood	Others	Not Started	Project Complete	Investigations	Delayed	\$ 1,925,100	\$ -	\$ -	\$ -	\$ 1,925,100	\$ -	\$ -	Under Budget (Delayed Spend)	This budget is used for land purchase as part of neighbourhood parks in growth areas. It is often a challenge to anticipate when this budget will be called upon as it is dependant on timing of development. There are no planned purchases for this FY. This is a under and overs budget over a 10 year period.
Reserves General	101554	Arohata te awa (Cam River Walkway)	Council	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 329,464	\$ 129,171	\$ 150,000	\$ -	\$ 179,464	\$ -	\$ -	Under Budget (Delayed Spend)	Multi year programme over 10 years - including Revells Road/Cam, Revells Road Development, Main North Road (opp Hellers), and Ohoka Loop, plus minor projects. Works include plantings, weed control, roading investigations, pest work. The budget will need to be reforecast for the LTP to reflect predicted forecast, therefore this will be showing as delayed each year. Program delayed as projects are stalled due to work plan changes in other departments.
	101718	Boundary Fencing	Council	Construction Underway	Project Complete	Project Complete	At Risk	\$ 22,291	\$ 2,415	\$ 5,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	This budget is a legal requirement as per the fencing Act. This budget is set up to respond to requests by private land owners for fencing renewals or new. Requests are processed as they are received throughout the year. The level of expenditure is difficult to predict, as it depends entirely on community demand.
	101764	Kaiapoi Community Hub	Council	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 337,727	\$ 290,341	\$ 310,000	\$ -	\$ 27,727	\$ -	\$ -	On Budget	This is a multi year project. Carpark is completed with Croquet lawns completed. Services have been completed. Electrical works complete as of 31st October - completion was delayed by lights delivery. Landscaping plan is in the design phase - budget for this to carryover to next year for the planting season. Separate budget/ledger under EQ Recovery for clubs building foundations. Partial capitalisation to be confirmed. Project on track for multi year completion.
	101826	District Security Cameras	Council	Construction Underway	Project Complete	Project Complete	Delayed	\$ 46,263	\$ 12,910	\$ 24,000	\$ -	\$ 22,263	\$ -	\$ -	Under Budget (Delayed Spend)	Camera upgrades throughout the year as required. This work is being reviewed presently, and seeking quotes. Looking at renewal and new cameras such as at the Mainpower Stadium. Remaining budget to be carried forward.
	102140	Kippenburger/Elm Green Linkage Playground Development	Community	Design	Construction Underway	Tender	Delayed	\$ 80,600	\$ -	\$ -	\$ -	\$ 80,600	\$ -	\$ -	Under Budget (Delayed Spend)	This budget was removed as part of the 2024/25 AP submission, shouldn't be present.
	102559	Silverstream River Crossing (East West)	Council	Design	Project Complete	Design	Delayed	\$ 62,521	\$ -	\$ -	\$ -	\$ 62,521	\$ -	\$ -	Under Budget (Delayed Spend)	Project is within the investigation process to determined a recommended approach to establishing access. Project requires community engagement with property owners including DOC. Project delayed due to external parties as it requires a willing land owners to work with, forecast to be updated. Budget to be carried forward.
	102560	Norman Kirk Park Power Installation	Council	Investigations	Project Complete	Investigations	Delayed	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	Under Budget (Delayed Spend)	This project has not progressed due to other possible projects in the area, and resource constraints. Location of the power source has been noted on several plans to KTCB and planning / supply of this is to occur in the new financial year. Requires new coordination with possible clubrooms / NCSRT / event space and fields lighting projects. Currently working on investigations with mainpower. Delayed budget to be carried forward.
	102561	Sefton Domain Reserve Bollards	Community	Not Started	Project Complete	Project Complete	Delayed	\$ 34,600	\$ -	\$ -	\$ -	\$ 34,600	\$ -	\$ -	Under Budget (Delayed Spend)	This project has been on hold due to the Sefton Hall project (externally driven). The intention is to tie the installation of the bollards into that over all works given where they are located. Proposal to the Annual plan to push this item out into later years. Budget relocated as part of the AP process.
	102563	Youth Activation within Greenspace	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 20,436	\$ 15,687	\$ 20,436	\$ -	\$ -	\$ -	\$ -	On Budget	Staff are working alongside the Community Team Youth Development Facilitator. A portion of this budget will be utilised for beach matting at Waikuku Beach. The remaining budget will be utilised on a mural project in conjunction with Woodend Primary School.
	102565	Reserve Activation	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 5,110	\$ -	\$ 5,110	\$ -	\$ -	\$ -	\$ -	On Budget	The story walk project for this year will be located at Te Koroaheka Wetland/ Honda Forest in Kaiapoi. Story walk activation has been approved by KTCB who requested additional quotes beyond procurement policy requirements. The project is progressing well. The works will be completed this financial year.
	102567	Accessibility Standards with Playgrounds	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 30,000	\$ 26,851	\$ 30,000	\$ -	\$ -	\$ -	\$ -	On Budget	This budget has already been committed to the ocean access matting. This has been purchased and staff are working with the Ocean Access Advocacy Group to finalise the logistics of installation and ongoing operation of this matting. A small portion will go towards coreboards for interpretative signage in parks.
	102589	Kaiapoi NCF Park / Community Hub Playground	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 400,000	\$ 87,238	\$ 400,000	\$ -	\$ -	\$ -	\$ -	On Budget	The physical works have began and are scheduled for completion in June 2026 prior to the end of the financial year. The project is on track.
	102590	Currie Park / Norman Kirk	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 300,000	\$ 289,673	\$ 300,000	\$ -	\$ -	\$ -	\$ -	On Budget	Currie Park and Norman Kirk playspaces are complete and open to the community for use. There is some planting to be completed at Norman Kirk with the remaining budget allocated. Both projects will be complete by the end of the financial year.
	102591	Canterbury Street Reserve	Council	Tender	Project Complete	Construction Underway	Delayed	\$ 200,000	\$ 1,836	\$ 10,000	\$ -	\$ 190,000	\$ -	\$ -	Under Budget (Delayed Spend)	Designs have been approved by the Board, and detailed drawings are nearing completion. The tender process for play equipment has been finalised, procurement of installation to be completed. Construction will be underway in July and completed within the first quarter of the next FY.
	102727	Kaiapoi Lakes (Last Gravel Pit Development)	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 207,908	\$ 64,129	\$ 100,000	\$ -	\$ 107,908	\$ -	\$ -	Under Budget (Saving Predicted)	Lizard receptor site. NZTA already done large part of works. WDC will not use all budget. Path installed, seats installed, weed control underway, signs being developed. Development works to date have been partly funded by NZTA. Forecast is there is an anticipated saving the amount will not be known until the end of the FY.
	102729	Roads & Carpark Upgrades	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 71,523	\$ -	\$ 71,523	\$ -	\$ -	\$ -	\$ -	On Budget	This budget is enhancement to surface and is assigned to the airfield renewal. This project is on track and project managed by PDU.
	102730	Coopers Creek Carpark/toilet	Others	Tender	Project Complete	Project Complete	At Risk	\$ 51,100	\$ -	\$ 51,100	\$ -	\$ -	\$ -	\$ -	On Budget	DOC have completed the installation of a permanent toilet, a design has been developed, a report will be taken to the May meeting for approval of carpark extension. Project is listed at risk in case of wet weather and distance to travel for contractors.
	102748	Woodend Beach Domain	Council	Tender	Project Complete	Construction Underway	Delayed	\$ 400,000	\$ 3,524	\$ 10,000	\$ -	\$ 390,000	\$ -	\$ -	Under Budget (Delayed Spend)	This is the play space code for the Woodend Beach Master plan, PDU are project managing. Runanga engaged, concept design completed and reviewed, archaeological assessment completed, tender process underway. Delayed due to the complexity of the projects within the master plan.
<b>Reserves General Total</b>								<b>\$ 7,731,016</b>	<b>\$ 2,090,977</b>	<b>\$ 2,999,215</b>	<b>\$ 263,200</b>	<b>\$ 4,615,207</b>	<b>\$ -</b>	<b>\$ -</b>		
Rangiora Airfield	101887	Connection to Water Services	Council	Construction Underway	Project Complete	Construction Complete	On Track	\$ 45,500	\$ 49,090	\$ 55,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Stage 2 works this year. Multi-year budgets. Construction underway. Stage 3 design completion in May, tender in June, construction stage 3 in Spring 2026.
	101888	Connection Wastewater Services	Council	Construction Underway	Project Complete	Construction Complete	On Track	\$ 86,500	\$ 86,549	\$ 90,000	\$ 86,500	\$ -	\$ -	\$ -	On Budget	Stage 2 works this year. Multi-year budgets. Construction underway. Stage 3 design completion in May, tender in June, construction stage 3 in Spring 2026.
	101889	Runway Reseeding	Council	Construction Complete	Project Complete	Project Complete	Complete	\$ 44,000	\$ 1,519	\$ 44,000	\$ -	\$ -	\$ -	\$ -	On Budget	Carry forward of aborted works from last year. Works completed in April 2026 - will be expensed at end of year.
	102144	Aeronautical Study Compliance Program	Council	Construction Underway	Project Complete	Construction Complete	Delayed	\$ 83,220	\$ 4,966	\$ 58,000	\$ 83,220	\$ 25,220	\$ -	\$ -	Under Budget (Delayed Spend)	Main Taxiway remediation completed April 2026. Remainder budget \$25k for boundary fencing - to carryover. Staff submission report to May 2026 AP Deliberations meeting seeking budget top-up for more fencing.
	102412	Airfield Equipment	Council	Construction Underway	Project Complete	Project Complete	At Risk	\$ 25,000	\$ 9,665	\$ 10,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Budget for Airfield equipment.
	102413	Airfield Taxiway Flooding	Council	Design	Project Complete	Design	Delayed	\$ 72,000	\$ -	\$ -	\$ -	\$ 72,000	\$ -	\$ -	Under Budget (Delayed Spend)	Design works underway, tender in new FY. Project will be delivered alongside water infrastructure contract in spring 2026.
<b>Rangiora Airfield Total</b>								<b>\$ 356,220</b>	<b>\$ 151,789</b>	<b>\$ 257,000</b>	<b>\$ 169,720</b>	<b>\$ 97,220</b>	<b>\$ -</b>	<b>\$ -</b>		
Cemeteries	100152	Cemetery Berms - Rga	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 16,700	\$ 16,700	\$ 16,700	\$ -	\$ -	\$ -	\$ -	On Budget	Project completed by the parks contract with burial berms only constructed.
	100153	Cemetery Berms - Kai Public	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 6,920	\$ 6,920	\$ 6,920	\$ -	\$ -	\$ -	\$ -	On Budget	Project completed by the parks contract with burial berms only constructed.
	100154	Oxford Cemetery Improvements	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 6,920	\$ 6,920	\$ 6,920	\$ -	\$ -	\$ -	\$ -	On Budget	Project completed by the parks contract with burial berms only constructed.
	102421	Dixons Rd Cemetery	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 10,110	\$ -	\$ 10,110	\$ -	\$ -	\$ -	\$ -	On Budget	Plan completed, and being approved by adjacent landowner. Planting will be commence late May, expect to use full budget by FYE.
<b>Cemeteries Total</b>								<b>\$ 40,650</b>	<b>\$ 30,540</b>	<b>\$ 40,650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

**Parks and Reserves Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter**

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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
Reserves General	100290	Land Purchase - Neighbourhood	Others	Not Started	Project Complete	Investigations	Delayed	\$ 1,925,100	\$ -	\$ -	\$ -	\$ 1,925,100	\$ -	\$ -	Under Budget (Delayed Spend)	This budget is used for land purchase as part of neighbourhood parks in growth areas. It is often a challenge to anticipate when this budget will be called upon as it is dependent on timing of development. There are no planned purchases for this FY. This is an under and overs budget over a 10 year period.
Public Conveniences	100283	Toilet Renewals	Council	Tender	Project Complete	Construction Underway	Delayed	\$ 1,155,630	\$ 444,456	\$ 450,696	\$ -	\$ 704,934	\$ -	\$ -	Under Budget (Delayed Spend)	This budget has 2 project locations- Ashley Picnic Grounds and Woodend Beach toilet renewals. Ashley Picnic Grounds toilet renewal is complete and operational. Woodend Beach toilet renewal is part of the Woodend Beach Recreation Facilities master plan. Consultation is complete, detailed designs are almost complete and tender documents are underway. Tender for the master project is expected to go out in May, construction will begin within this financial year and completed within the first quarter of the 2026/27 FY. As this items is within a wider master plan this programme is delayed. There will be some expenses before the end of the FY, remaining budget to be carried forward.
	102411	Milton Memorial Park Toilet	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 173,000	\$ 173,065	\$ 173,065	\$ -	\$ -	\$ -	\$ -	On Budget	Construction is complete, toilets open to the public.
<b>Public Conveniences Total</b>								<b>\$ 1,328,630</b>	<b>\$ 617,520</b>	<b>\$ 623,761</b>	<b>\$ -</b>	<b>\$ 704,934</b>	<b>\$ -</b>	<b>\$ -</b>		
Swimming Pools Management	100566	Dudley Pool Renewals	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 159,970	\$ 147,187	\$ 159,970	\$ -	\$ -	\$ -	\$ -	On Budget	A range of important maintenance work has been completed at Dudley to keep the facility safe and running well. This includes servicing the leisure pool's main circulation pump, replacing five heat exchangers that heat the pools, spa, and showers, and replacing 20 tiles in the learners' pool along with all pool sealant. Non-slip flooring has been repaired in sections of the women's, men's, and family changing rooms, as well as around the poolside. The exhaust fan in the air-handling unit has been replaced and the roof above it repaired, and improvements have been made inside the air-handling system to better control humidity. Remaining budget to be used to supply a fan and minor items. On track
	100567	Oxford Pool Renewals	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 8,730	\$ 5,007	\$ 8,730	\$ -	\$ -	\$ -	\$ -	On Budget	The renewals programme includes replacement works delivered through multiple activities scheduled across the financial year. These works involve the replacement of plant and equipment, as well as building and structural components, including pool cover replacements and a door replacement. The project is progressing as planned and remains on track.
	100623	Kaiapoi Aquatic Centre Renewals	Council	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 300,120	\$ 73,597	\$ 80,000	\$ -	\$ 220,120	\$ -	\$ -	Under Budget (Delayed Spend)	Renewal works this year include a range of replacement activities scheduled throughout the financial year, such as upgrades to plant and equipment, including changing-room fixtures. Design and planning for the Kaiapoi fan system replacement are currently in the investigation phase, with installation planned for the next January closedown. Due to the scale of this work, the remaining budget will need to be carried forward to support project completion.
	100863	Waikuku Renewals	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 9,160	\$ 5,128	\$ 9,160	\$ -	\$ -	\$ -	\$ -	On Budget	The is for Waikuku pools renewals included replacement works with a number of activities spread across the financial year. Works include replacement of plant and equipment along with building and structure replacements. Dosing pump will be renewed by the end of the financial year.
<b>Swimming Pools Management Total</b>								<b>\$ 477,980</b>	<b>\$ 230,920</b>	<b>\$ 257,860</b>	<b>\$ -</b>	<b>\$ 220,120</b>	<b>\$ -</b>	<b>\$ -</b>		
General Landscaping	101045	Rangiora Ashley General Landscape Development	Community	Design	Project Complete	Construction Underway	Delayed	\$ 67,790	\$ 4,622	\$ 5,000	\$ -	\$ 67,790	\$ 5,000	\$ -	Under Budget (Delayed Spend)	Budget figure is incorrect and is being fixed by finance. This budget is Board-led and typically allocated across several projects each year. The current project, the Kippenberger Sculpture, is progressing, with the Waimakariri Public Arts Trust now assessing submissions received through a contestable process open to local artists. Recommended proposals will be presented to the Board in May. Staff held a workshop with the Community Board in December to gather project ideas, followed by further feedback from the Board in March. Staff are now investigating these options and will report back to the Board in June with recommendations for allocating budgets to specific projects.
	101048	Kaiapoi Tuahiwi General Landscape Development	Community	Tender	Project Complete	Construction Underway	Delayed	\$ 206,540	\$ 39,105	\$ 56,000	\$ -	\$ 150,540	\$ -	\$ -	Under Budget (Delayed Spend)	This budget is a Board led budget which is split across a number of projects each year. Projects include entrance signs, fuller Street reserve and a Southern Kaiapoi entrance project. Each project is underway but will not be completed by the end of the financial year. Budget to be carried forward.
	101052	Oxford Ohoka General Landscape Development	Community	Tender	Project Complete	Construction Underway	Delayed	\$ 73,330	\$ 9,457	\$ 18,800	\$ -	\$ 54,530	\$ -	\$ -	Under Budget (Delayed Spend)	This budget is a Board led budget which is typically split across a number of projects each year. Projects will be taken to the new community boards for decision. The community board is able to compound this budget over time it is difficult to forecast, A review is in place as part of the long term plan. Current forecast completions this FY include Mandeville memorial area seats, rock placement, 2 x railway station siding signs, and West Eyreton Domain sign.
	101054	Woodend Sefton General Landscape Development	Community	Tender	Project Complete	Construction Underway	Delayed	\$ 65,640	\$ 16,652	\$ 16,652	\$ -	\$ 48,988	\$ -	\$ -	Under Budget (Delayed Spend)	This budget is a Board led budget which is typically split across a number of projects each year. Projects are taken to the new community boards for decision. The community board is able to compound this budget over time it is difficult to forecast, A review is in place as part of the long term plan. Staff undertook a workshop with the new Woodend Sefton Community Board seeking ideas for new projects in 2025 and the Board have approved their list of potential projects for consideration in March 2026. Staff are now investigating these projects with the intent of bringing a report for decision to the May meeting. Budget to be carried forward.
<b>General Landscaping Total</b>								<b>\$ 413,300</b>	<b>\$ 69,837</b>	<b>\$ 96,452</b>	<b>\$ -</b>	<b>\$ 321,848</b>	<b>\$ 5,000</b>	<b>\$ -</b>		
Parks & Reserves Contract	101097	Parks & Reserves Signage	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 25,710	\$ 24,963	\$ 25,710	\$ -	\$ -	\$ -	\$ -	On Budget	Signage renewal is a continuous process throughout the 2025/26 financial year. Forecast, the budget will be spent throughout the year.
<b>Parks &amp; Reserves Contract Total</b>								<b>\$ 25,710</b>	<b>\$ 24,963</b>	<b>\$ 25,710</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Community Buildings	101179	General Building Renewals	Council	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 409,188	\$ 202,121	\$ 250,000	\$ -	\$ 159,188	\$ -	\$ -	Under Budget (Delayed Spend)	This is a parent code of multiple child codes. This is a planned renewals program with a number of items completed over various community facility locations. These include fridge, oven, hot water equipment, interior door and exterior renewals. Two large HVAC replacements at Woodend Community Centre. A design plan is underway for Kendal Park which a portion of the budget is allocated to therefore the programme will be delayed and budget carried over for this.
	101769	Land Purchase Pegasus Community Centre	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 1,096,000	\$ 1,117,539	\$ 1,117,539	\$ -	\$ -	\$ -	\$ -	On Budget	Settlement of land purchase has been completed.
	101770	Land Purchase Community Centre Woodend North	Council	Design	Design	Design	Delayed	\$ 4,032,000	\$ 112,735	\$ 115,000	\$ -	\$ 3,917,000	\$ -	\$ -	Under Budget (Delayed Spend)	Valuation works completed and negotiation works ongoing. Aiming to secure a land deal this financial year. The property team are currently working through the purchase delayed until next FY. Budget to be carried forward after expensing done.
	102414	Pegasus Community Centre Building	Council	Construction Underway	Construction Underway	Construction Underway	Delayed	\$ 3,212,000	\$ 1,433,346	\$ 2,000,000	\$ 3,212,000	\$ 3,212,000	\$ 2,000,000	\$ -	Under Budget (Delayed Spend)	Construction in 25/26 underway and will continue into early 26/27 years. Pegasus community building is expected to open October 2026.
	102416	Rangiora Town Hall Sound System	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 100,000	\$ 8,877	\$ 8,877	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Completed last year, budget not required, saving.
	102643	Solar Panels at Multi-use Sports Facility	Council	Tender	Project Complete	Tender	Delayed	\$ 309,500	\$ 13,246	\$ 13,246	\$ -	\$ 296,254	\$ -	\$ -	Under Budget (Delayed Spend)	Tendering process did not provide a suitable response from the market. Alternative location for panels has been approved by Council, feasibility assessment has just been completed however this is unable to be tendered due to ongoing investigation regarding roof leaks. This will likely be delivered when the roof situation is resolved -this may be toward the end of 2026.
	102726	Oxford Town Hall Projection	Council	Tender	Project Complete	Construction Complete	At Risk	\$ 64,200	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	On Budget	Tender process has been completed and awarded, install is scheduled to be completed by the end of June.
<b>Community Buildings Total</b>								<b>\$ 9,222,888</b>	<b>\$ 2,892,664</b>	<b>\$ 3,569,462</b>	<b>\$ 3,212,000</b>	<b>\$ 7,584,442</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>		

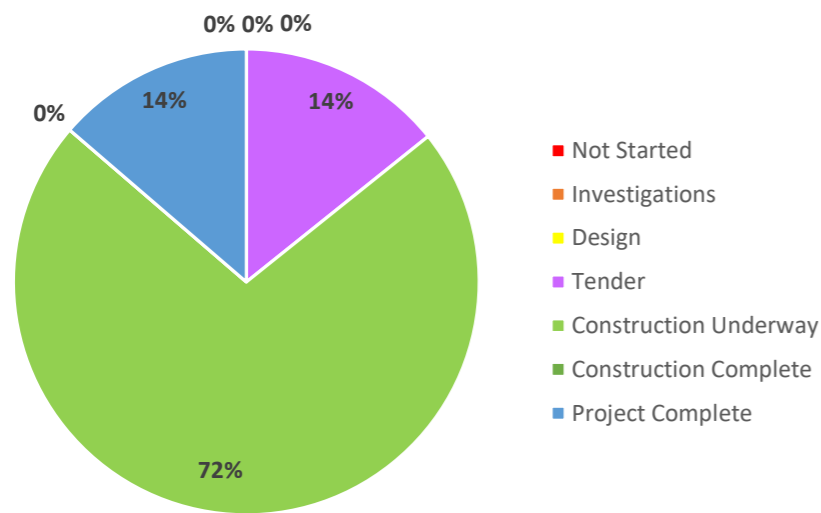
**Parks and Reserves Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter**

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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	
Reserves General	100290	Land Purchase - Neighbourhood	Others	Not Started	Project Complete	Investigations	Delayed	\$ 1,925,100	\$ -	\$ -	\$ -	\$ 1,925,100	\$ -	\$ -	Under Budget (Delayed Spend)	This budget is used for land purchase as part of neighbourhood parks in growth areas. It is often a challenge to anticipate when this budget will be called upon as it is dependent on timing of development. There are no planned purchases for this FY. This is a under and overs budget over a 10 year period.	
Camping Grounds	101180	Waikuku Camp Demolitions	Council	Investigations	Project Complete	Investigations	Delayed	\$ 35,400	\$ -	\$ -	\$ -	\$ 35,400	\$ -	\$ -	Under Budget (Delayed Spend)	Current budget is the previous multiple carryovers of the original 2022/23 Budget of \$35k prior to campground sale. Camp improvements is no longer owned by WDC. Report to Council in early 2026 to propose re-allocate budget to new water supply to Woodend Beach camp or township. High level options currently being assessed by PDU and will be covered in the report. Physical works now not till 26/27 year. Project still delayed.	
	101181	Waikuku Camp Ablutions Block Replacement	Council	Investigations	Project Complete	Investigations	Delayed	\$ 309,500	\$ -	\$ -	\$ -	\$ 309,500	\$ -	\$ -	Under Budget (Delayed Spend)	Current budget is the previous multiple carryovers of the original 2022/23 Budget of \$309k prior to campground sale. Camp improvements is no longer owned by WDC. Report to Council in early 2026 to propose re-allocate budget to new water supply to Woodend Beach camp or township. High level options currently being assessed by PDU and will be covered in the report. Physical works now not till 26/27 year. Project still delayed.	
	101182	Kairaki Camp Infrastructure Renewals	Council	Investigations	Project Complete	Investigations	Delayed	\$ 23,400	\$ -	\$ -	\$ -	\$ 23,400	\$ -	\$ -	Under Budget (Delayed Spend)	Current budget is the previous multiple carryovers of the original 2022/23 Budget of \$23k prior to campground sale. Camp improvements is no longer owned by WDC. Report to Council in early 2026 to propose re-allocate budget to new water supply to Woodend Beach camp or township. High level options currently being assessed by PDU and will be covered in the report. Physical works now not till 26/27 year. Project still delayed.	
	101324	Kairaki Camp Ablutions Block Replacement	Others	Construction Complete	Project Complete	Construction Complete	Delayed	\$ 94,900	\$ 12,171	\$ 35,000	\$ -	\$ -	\$ 59,900	\$ -	\$ -	Under Budget (Delayed Spend)	Current budget is carryover from previous years. Camp improvements now sold. This budget is to be used for demolition of three redundant buildings remaining on council-owned land - now completed. Expected not to use full budget. Remainder may be available for carryover and re-allocation to Woodend Beach camp water supply project.
	101333	Waikuku Camp Renewals & Refurbishments	Council	Design	Project Complete	Design	Delayed	\$ 42,200	\$ 29,934	\$ 30,000	\$ -	\$ -	\$ 12,200	\$ -	\$ -	Under Budget (Delayed Spend)	Current budget is the previous multiple carryovers of the original 2022/23 Budget of \$180k less \$138k spent in 2022/23 prior to campground sale. Camp improvements is no longer owned by WDC. Report to Council in early 2026 to propose re-allocate budget to new water supply to Woodend Beach camp or township. High level options currently being assessed by PDU and will be covered in the report. Physical works now not till 26/27 year. Project still delayed.
	101548	Ashley Camp Renewals & Strengthening	Council	Design	Project Complete	Tender	Delayed	\$ 368,700	\$ 97,133	\$ 100,000	\$ -	\$ -	\$ 273,700	\$ 5,000	\$ -	Under Budget (Delayed Spend)	Current budget is the previous multiple carryovers of previous years budgets. Planned to be used this year for re-roofing of 3 x buildings, replacing sanitary fittings, and some residual land drainage works. Some design scoping works done. Currently re-reviewing roofing and builders work scope due to deferred maintenance. aim for construction spring 2026 (budget to carryover after partial capitalisations).
	101768	Woodend Camp Renewals & Stregthening	Council	Construction Underway	Project Complete	Project Complete	At Risk	\$ 106,000	\$ 4,100	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Current budget is the previous multiple carryovers of the original 2022/23 Budget of \$128k less \$22k spent in 2022/23. Works still to undertake on re-roofing and strengthening project this year. Some design already underway. Planned physical works in April. Any leftover budget would contribute to design elements of the proposed Water supply upgrades to the campground or township.
<b>Camping Grounds Total</b>								<b>\$ 980,100</b>	<b>\$ 143,337</b>	<b>\$ 245,000</b>	<b>\$ -</b>	<b>\$ 714,100</b>	<b>\$ 5,000</b>				
Coastal & Native Conservation	101268	Coastal & Native Conservation Capital Works	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 31,244	\$ 7,093	\$ 31,244	\$ -	\$ -	\$ -	\$ -	On Budget	Recurring annual budget for the implementation of work required as part of the Pegasus Bay Bylaw and management of the coastal reserves. This budget covers planting and maintenance for coastal and native reserves it is expected this will be completed during the Autumn planting season.	
<b>Coastal &amp; Native Conservation Total</b>								<b>\$ 31,244</b>	<b>\$ 7,093</b>	<b>\$ 31,244</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
Kaiapoi Central Business Area	102389	Town Centre Strategy Programme	Council	Investigations	Project Complete	Investigations	Delayed	\$ 305,000	\$ 50,877	\$ 60,000	\$ 305,000	\$ 245,000	\$ -	\$ -	Under Budget (Delayed Spend)	There is a town strategy program that is coordinated by the Strategy unit. This includes pedestrian laneways to Williams Street, in support of South MUBA. The Council has been in a process of working with William Hill Ltd in accordance with an MOU and Outline Stage Plan since 2021. This is a long term project and developers are currently working through a resource consent process. There are several project elements that need to progress significantly before construction of any Council components progress. Remaining budget after expensing to be carried forward.	
	102582	Kaiapoi bridge handrail replacement	Council	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 579,600	\$ 404,950	\$ 579,600	\$ -	\$ -	\$ 174,600	\$ 174,600	\$ -	On Budget	Project Led by Roading Team, PDU managing. Street and feature lighting procurement is underway, with PJI approved to supply and install new fittings alongside the balustrade replacement; steel has been ordered for early-mid April delivery, Māori design elements are have been accepted by Whitiara, and Hazeldine is finalising scaffolding design while enabling works and stakeholder discussions have commenced. Irrigation and bird-proofing solutions are still being explored with a potential cost-effective option identified, and the project is currently tracking toward a 4 June 2026 construction start date.
<b>Kaiapoi Central Business Area Total</b>								<b>\$ 884,600</b>	<b>\$ 455,827</b>	<b>\$ 639,600</b>	<b>\$ 305,000</b>	<b>\$ 419,600</b>	<b>\$ 174,600</b>				
NES	102471	Natural Transition Planting	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 20,220	\$ 1,756	\$ 20,220	\$ -	\$ -	\$ -	\$ -	On Budget	25/26 Waikuku projects, Elm Green and Woodend, forecast for the Autumn planting season this will be delivered and budget spent.	
	102472	Interpretative Signage	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 5,850	\$ 887	\$ 5,850	\$ -	\$ -	\$ -	\$ -	On Budget		
	102473	Secondary Growth Ecosystems	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 14,230	\$ -	\$ 14,230	\$ -	\$ -	\$ -	\$ -	On Budget	Reserves with phase 1 restoration planting which have developed sufficient microclimate have been identified for planting. Planting has begun on Ohoka Domain and Silverstream Reserve. Potential to include Matawai Park if budget allows. Forecast spent May-June completion.	
	102474	Investigate Flagship park or sanctuary development	Council	Construction Underway	Project Complete	Construction Underway	On Track	\$ 60,660	\$ 4,511	\$ 10,000	\$ 60,660	\$ 50,660	\$ -	\$ -	Under Budget (Saving Predicted)	Lineside Road. 3 year design/planning programme. Hydrology works - consultant engaged June 2025 - works underway, including ecological assessments. Design work is underway. As this is a multi year project, this project is on track for this year. Expected full design and consultation completion Sept 26.	
	102566	Plant and equipment Rangers work	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 6,052	\$ 5,428	\$ 6,052	\$ -	\$ -	\$ -	\$ -	On Budget	General equipment purchases for Rangers work. A shed and tools are being purchased.	
<b>NES Total</b>								<b>\$ 107,012</b>	<b>\$ 12,582</b>	<b>\$ 56,352</b>	<b>\$ 60,660</b>	<b>\$ 50,660</b>	<b>\$ -</b>				
(blank)	102653	154 East Belt Cricket Oval	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 8,353	\$ 8,353	\$ -	\$ -	\$ -	\$ -	Over Budget	Relates to a statutory/legal requirement in completing a lizard survey before works begin next year. The project budget is allocated for the next financial year.	
(blank)	102655	Carpet tiles Mainpower Stadium	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ -	\$ 5,975	\$ 5,975	\$ -	\$ -	\$ -	\$ -	Over Budget	Additional carpet tile costs in relation to report 250321048567 from 1 April 2025 - PO approved	
<b>(blank) Total</b>								<b>\$ -</b>	<b>\$ 14,328</b>	<b>\$ 14,328</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Grand Total</b>								<b>\$ 21,599,350</b>	<b>\$ 6,742,376</b>	<b>\$ 8,856,633</b>	<b>\$ 4,010,580</b>	<b>\$ 14,728,131</b>	<b>\$ 2,184,600</b>				

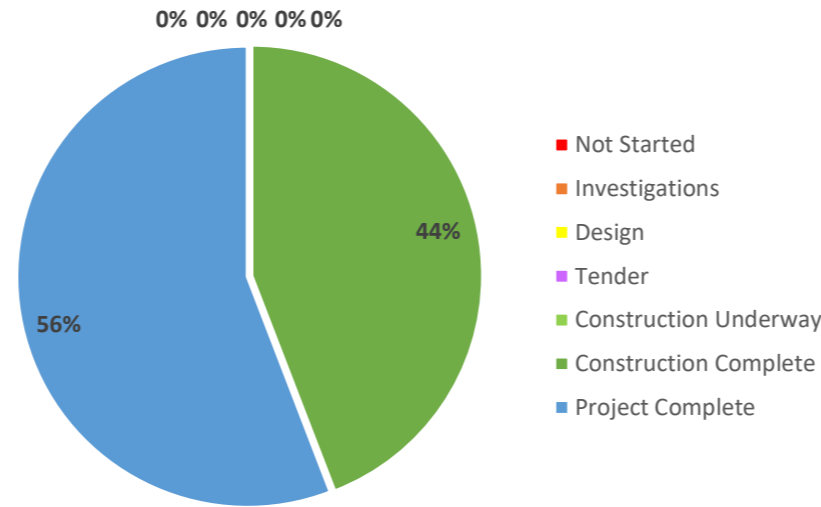
## Earthquake Recovery Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter

### SUMMARY

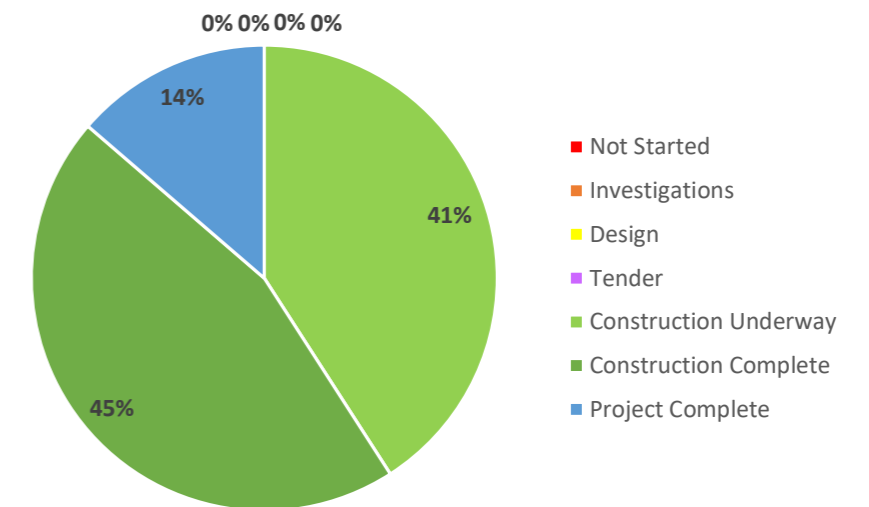
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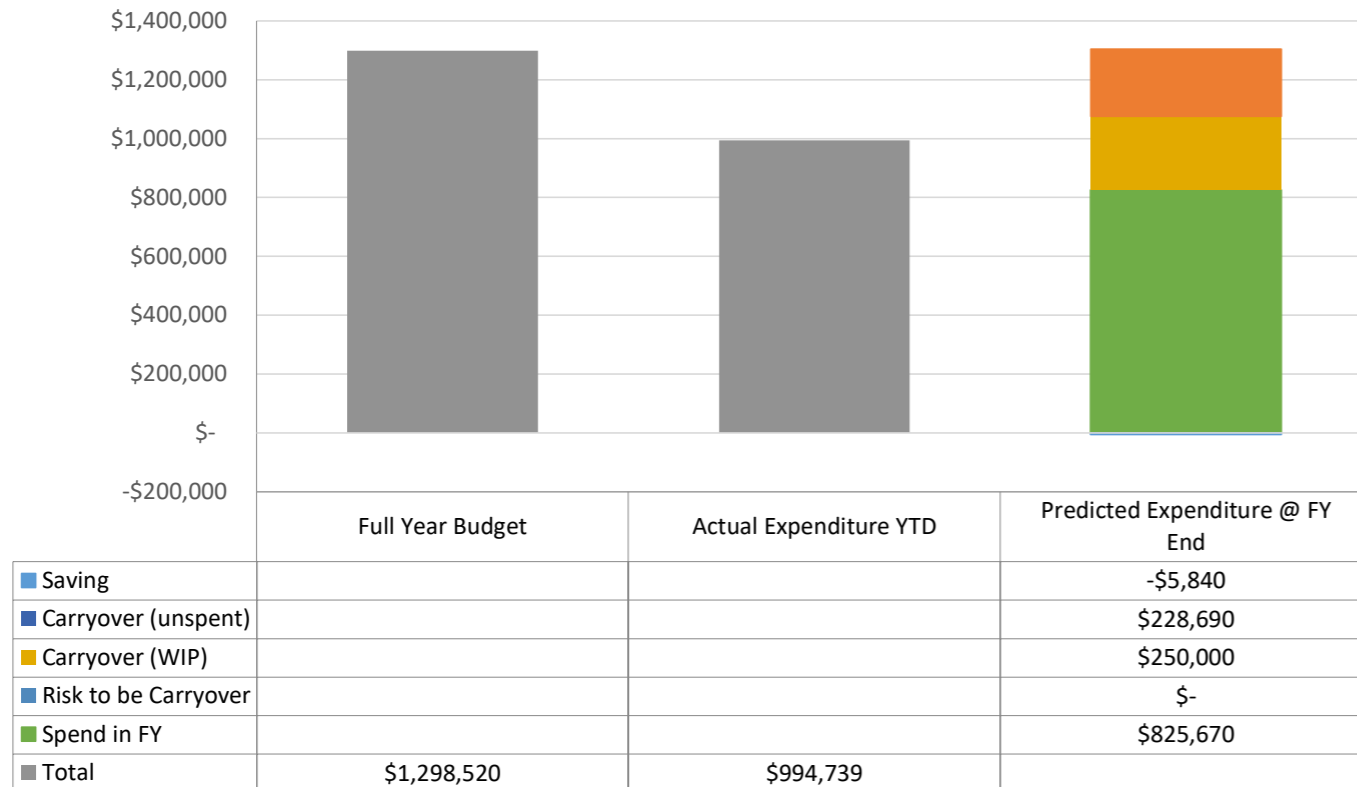
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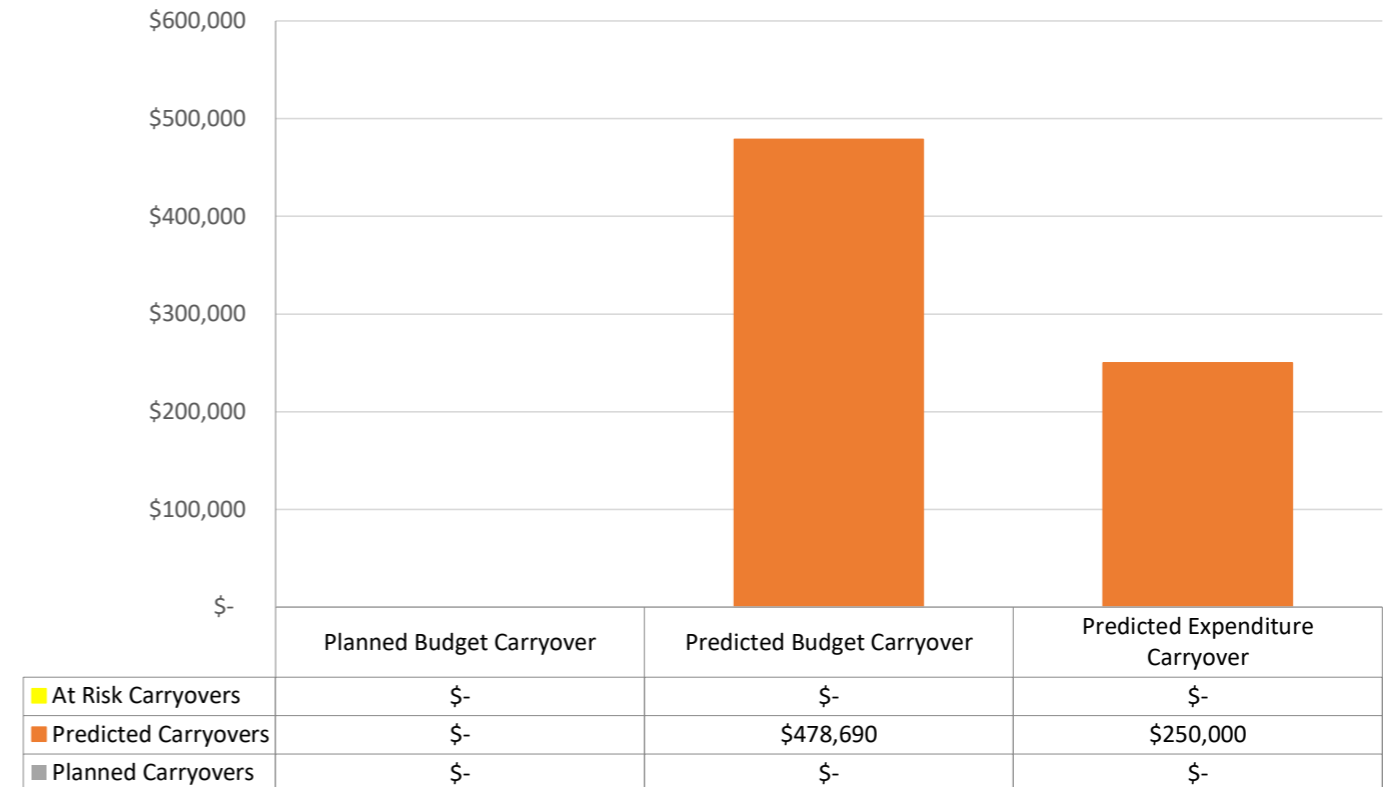
Project Stage - Predicted @ FYE



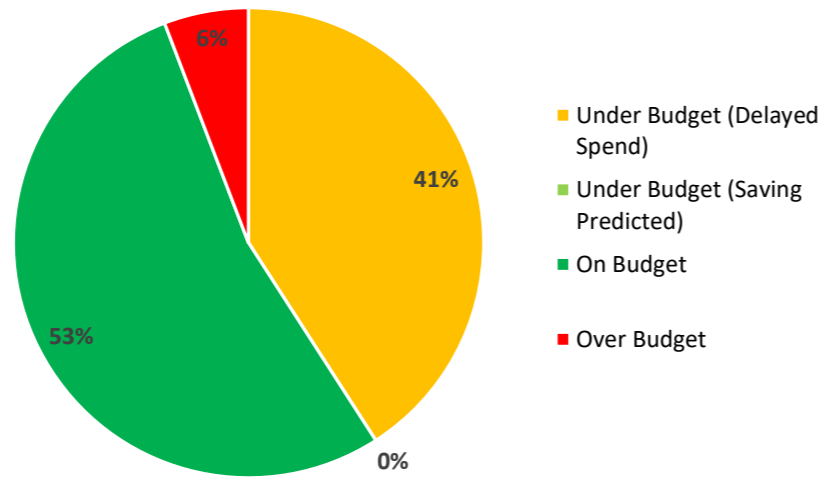
Financial Summary



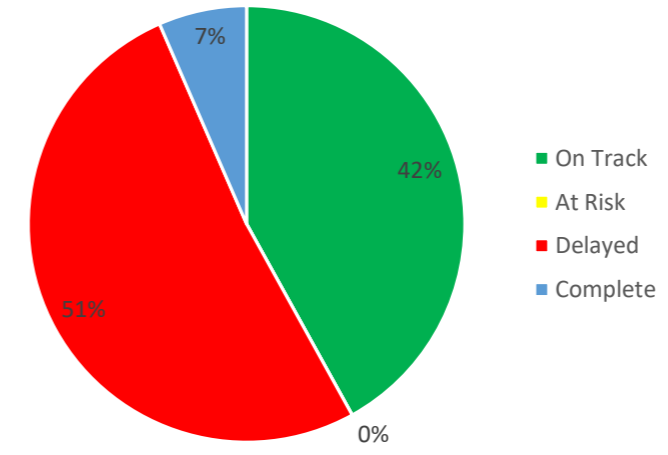
Carryovers Summary



Budget Status - Current



Programme Status - Current







Earthquake Recovery Capital Works Programme - 2025-2026 Financial Year - March 2026 Quarter





Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	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
Roading Earthquake Recovery	102419	Replacement of Balustrade on Williams St bridge	Council	Tender	Construction Complete	Construction Complete	On Track	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	On Budget	Budget was heavily changed in 23/24 year with large portions removed or shifted to (or replaced by) budgets in the Rooding Activity, now for the comprehensive balustrade upgrade project. This balance is carryover from 24/25 for interim painting maintenance to the balustrade in advance of the more comprehensive upgrade. Managed by Rooding / PDU Civil Projects teams. Now contributing to the full balustrade replacement now brought forward and planned to construct this FY.
<b>Rooding Earthquake Recovery Total</b>								\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -		
Recreation Earthquake Recovery	100275	Kaiapoi Riverbanks Rowing Precinct	Council	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 289,990	\$ 192,932	\$ 200,000	\$ -	\$ 189,990	\$ -	\$ 100,000	Under Budget (Delayed Spend)	Combined with Murphy Park budget. Murphy Park Kaiapoi River Access project, also augmented with two Greenspace activity budgets, for redevelopment of the existing rowing precinct area. Pontoon construction completed December 2025. Civil works resource consents now obtained (delayed). Procurement for final stage shortly to commence. Construction civil works delayed to spring 2026.
	100278	Murphy Park	Council	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 208,900	\$ 134,668	\$ 150,000	\$ -	\$ 208,900	\$ -	\$ 150,000	Under Budget (Delayed Spend)	Combined with Rowing Precinct budget. Murphy Park Kaiapoi River Access project, also augmented with two Greenspace activity budgets, for redevelopment of the existing rowing precinct area. Procurement about to commence. Civil works resource consents now obtained (delayed). Construction civil works in Spring 2026.
<b>Recreation Earthquake Recovery Total</b>								\$ 498,890	\$ 327,599	\$ 350,000	\$ -	\$ 398,890	\$ -	\$ 250,000		
General Earthquake Recovery	101396	Kaiapoi Wharf Pontoon 1 & River Wall	Council	Tender	Project Complete	Construction Complete	On Track	\$ 13,400	\$ 6,019	\$ 13,400	\$ -	\$ -	\$ -	\$ -	On Budget	Resolution of final defects still outstanding after practical completion in 2020. Contract matters to resolve. Budget to be used for installation of the floating debris deflector, using the contract retentions to cover, per report to MTO April 2026. Final cost likely to be around \$45k but partly funded from retentions. Contractor has abandoned the contract, PDU currently procuring new contractors, completion aimed for June 2026.
	100243	Kaiapoi Town Centre Renewal	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 84,800	\$ 84,800	\$ 84,800	\$ -	\$ -	\$ -	\$ -	On Budget	Project completed last year.
	100742	Rangiora Park Building	Others	Project Complete	Project Complete	Project Complete	Complete	\$ -	\$ 62,469	\$ 62,469	\$ -	\$ -	\$ -	\$ -	Over Budget	Project completed last year. Some late capitalisations to do. This project is not over budget, the budget sat in the last financial year. This value will be journalled out.
<b>General Earthquake Recovery Total</b>								\$ 98,200	\$ 153,289	\$ 160,670	\$ -	\$ -	\$ -	\$ -		
Red Zone Regeneration	101407	Redzone Heritage & Mahinga Kai	Others	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 481,630	\$ 424,623	\$ 425,000	\$ -	\$ -	\$ -	\$ -	On Budget	Year 5 of the programme (incl some carryover yr 4 works) - works designed by the Joint Working Group and delivered by Te Kohaka o Tuhaitara Trust. Some delays to design and tender and construction for this year, due to resourcing constraints.
	101543	Croquet and Community Studios Spaces	Others	Tender	Project Complete	Construction Underway	Delayed	\$ 169,800	\$ 89,228	\$ 90,000	\$ -	\$ 79,800	\$ -	\$ -	Under Budget (Delayed Spend)	Ongoing completion of multi-year multistage Community Hub project, including final infrastructure works. Project forecast to be delivered on budget at present, including 3 x \$25k foundation payments to clubs (at risk - timing of these depends on club's own works). Electrical works now complete. Design and build of general landscaping works occurring this year and underway. Croquet and all other infrastructure works contracts were completed in previous years. Menz shed relocation underway. The remainder carryover budget is for two more clubs foundations contribution (\$50k total) plus approx \$30k future landscaping allowance.
<b>Red Zone Regeneration Total</b>								\$ 651,430	\$ 513,851	\$ 515,000	\$ -	\$ 79,800	\$ -	\$ -		
<b>Grand Total</b>								\$ 1,298,520	\$ 994,739	\$ 1,075,670	\$ -	\$ 478,690	\$ -	\$ 250,000		




**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR INFORMATION****FILE NO and TRIM NO:** GOV-01-15 / FIN-06-01 / 260504107754**REPORT TO:** AUDIT AND RISK COMMITTEE**DATE OF MEETING:** 19 May 2026**AUTHOR(S):** Paul Christensen, Finance Manager**SUBJECT:** Financial Report for the period ended 31 March 2026**ENDORSED BY:**  
(for Reports to Council,  
Committees or Boards)
  
 General Manager

  
 Chief Executive
**1. SUMMARY**

- 1.1 This report to provide the financial result for the period ended 31 March 2026 to the Audit and Risk Committee.

FINANCIAL STATEMENT MEASURES	
<p><b>OPERATING COSTS</b></p> <p><i>Costs to deliver existing levels of service</i></p> <p>\$'000</p> <p><b>\$121,219</b> </p> <p>\$3,450 (2.8%) favourable</p> <p>Interest rates are lower than forecasted from lower interest rates and debt.</p>	<p><b>OPERATING REVENUE</b></p> <p><i>Includes Rates, Fees and charges, development contributions, vested assets</i></p> <p>\$'000</p> <p><b>\$132,822</b> </p> <p>\$9,665 (6.8%) unfavourable</p> <p>Development contributions and Vested assets revenue under budget</p>
<p><b>INTEREST ON DEBT</b></p> <p><i>Cost to Service net external debt</i></p> <p>\$'000</p> <p><b>\$5,840</b> </p> <p>\$2,301 (28.3%) favourable</p> <p>Interest rates are lower than budgeted and external debt is less than budgeted</p>	<p><b>OPERATING SURPLUS</b></p> <p><i>Net Revenue less operating expenses as a percentage of operating costs</i></p> <p>\$'000</p> <p><b>\$11,603</b> (9.6%) </p> <p>Budget \$17,818 (14.3%)</p> <p>From a combination of development contributions and vested assets revenue under budget and roading maintenance costs over budget</p>

<p><b>EXTERNAL DEBT</b></p> <p><i>Total borrowing from external organisations</i></p> <p style="text-align: center;">\$'000</p> <p style="text-align: center;"><b>\$225,000</b> </p> <p style="text-align: center;">\$31,646 favourable</p> <p>Capital work programme completion is forecast to be under budget.</p>	<p><b>CAPITAL EXPENDITURE</b></p> <p><i>To provide new and replacement assets</i></p> <p style="text-align: center;">\$'000</p> <p style="text-align: center;"><b>\$44,140</b> </p> <p style="text-align: center;">\$34,553 less than budget</p> <p>The Capital work programme completion is forecast to be under budget .</p>
<p><b>OPERATING CASHFLOW</b></p> <p><i>Net Cash flows from operating activities</i></p> <p style="text-align: center;">\$'000</p> <p style="text-align: center;"><b>\$27,496</b> </p> <p style="text-align: center;">\$7,632 (21.7%) unfavourable</p>	<p><b>TREASURY</b></p> <p><i>Overall compliance with Treasury policy</i></p> <p style="text-align: center;"><b>100%</b> </p>

**KEY:**Greater than 0.0% and Favourable Between 0.0% and 5.0% and Unfavourable Greater than 5.0% and Unfavourable 

- 1.2 Interest on debt was \$2.3 million (28.3%) under budget. This is offset by interest revenue being \$1.6 million under budget. Overall net interest is favourable to budget.

Attachments:

- i. Financial Report for the period ended 31 March 2026 (TRIM 260507110731).

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

- (a) **Receives** Report No. 260504107754.
- (b) **Notes** the surplus for the period ended 31 March 2026 is \$11.6 million. This is \$6.2 million under budget.
- (c) **Notes** that a significant variance to budgeted surplus is due to development contributions revenue which is \$6.8m less than forecasted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.
- (d) **Notes** that a significant variance to budgeted surplus is vested assets revenue which is \$2.4m less than forecasted. The value of known water services assets vested to Council has been recognised.

### 3. **BACKGROUND**

- 3.1 The Audit and Risk Committee is provided with the delegation from the Council to monitor the implementation of the Annual Plan. A quarterly update on the progress of the Annual Plan and other activities is provided throughout the year.
- 3.2 The Council is required to adopt a Long Term Plan every three years and an Annual Plan every year. The 2025-26 financial year is the second year of the 2024 – 2034 Long Term Plan cycle that the Council is required to report against.
- 3.3 A full external audit of the annual report is undertaken each year. The audit of the 2024-25 Annual report was completed in October, and the audited accounts were adopted on 7<sup>th</sup> October.

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

- 4.1. The operating surplus for the period ended 31 March 2026 for the Council is \$11.6 million against a budget of \$17.8 million.
- 4.2. Revenue received for the period ended 31 March 2026 was \$132.8 million compared with budget \$142.5 million
- Development contributions were \$6.8 million less than budget as the major developments in Bellgrove, Silverstream and Beachgrove, wait to get to the next stage of their development.
- Vested assets were \$2.9m less than budget. The value of known water services assets vested to Council has been recognised.
- 4.3. Operating Expenditure for the period was \$121.2 million (budget \$124.7 million). The largest variances from budget were as follows

#### Unfavourable to budget

- Roading is unfavourable to budget by \$2.3 million, Additional service requests fulfilled by roading contractor \$0.8 million, maintenance work is largely done with only pre-winter repairs & drainage works to complete. Depreciation was \$1.7 million over budget.
- Water \$ 0.5 million more than budget Asset deletions due to capital renewal programme \$0.8 million. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated.

#### Favourable to budget

- Property and Forestry \$0.6 million better than budget as a result of Project Delivery Unit and Water unit surpluses. These are expected to return to reduce by year end.
- District Development \$0.8 million favourable The District Plan Review ended in July 2025 and the lower number of anticipated District Plan appeals have not yet progressed to a point which the budget had forecasted.
- Drainage \$0.7 million under budget Less drainage maintenance has been required than forecasted
- Non significant activities \$2.9 million favourable external interest under budget creates a surplus for internal interest, CES project forecasted to be slightly underspent at year end but with minor expenditure still to be incurred in next financial year

#### 4.4. **Balance Sheet**

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

#### 4.5. **Capital works**

The Capital work programme is reported separately to the Audit and Risk Committee (TRIM 260507110626).

#### 4.6. **Debt**

The Council's external debt is \$225.0 million as at 31 March 2026 (March 2025: \$210.0m). The 2025-26 Annual Plan budget external debt to be \$256.6m by 30 June 2026. The forecasted external debt is likely to be less than budgeted given the expected completion of the capital works programme.

External debt is 7.7% 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 \$5.8 million which is 5.0% (budget 6.2%) of operating revenue (Council Policy requires it must not exceed 15%).

Interest costs were 7.0% of Rates revenue (per Annual Plan 8.9%). Interest as a percentage of Rates income must not exceed 25%.

#### 4.7. **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 December 2025, currently 55% of external debt was hedged. Under our Treasury policy the percentage is to be within 40% to 100%. Under the Treasury Policy, Treasury management advice is sought from Bancorp Treasury Management Services.

The loans and hedging profile is provided on pages 13 and 14 of the financial information

#### 4.8. **The financial results have been discussed with the relevant managers.**

The Council's credit rating from Fitch Ratings in August 2025 is AA Stable.

#### **Implications for Community Wellbeing**

There are implications on community wellbeing by the issues and options that are the subject matter of this report and these have been included in the report and draft annual plan.

#### 4.9. **The Management Team has reviewed this report and support the recommendations.**

### **5. COMMUNITY VIEWS**

#### 5.1. **Mana whenua**

Te Ngāi Tūāhuriri hapū are likely to be affected by or have an interest in the subject matter of this report. We have taken their feedback into account as part of previous engagement opportunities through Annual/Long Term Plan consultations.

#### 5.2. **Groups and Organisations**

There are no groups and organisations likely to be affected by, or to have an interest in the subject matter of this report.

#### 5.3. **Wider Community**

The wider community is not likely to be affected by, or to have an interest in the subject matter of this report.

## 6. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

### 6.1. **Financial Implications**

The Council's surplus of \$11.6 million is \$6.2 million less than budget. The primary reasons are provided in 4.2 - 4.3. Debt is lower than forecast. The Council has remained within debt policy limits.

### 6.2. **Sustainability and Climate Change Impacts**

The recommendations in this report do not have sustainability and/or climate change impacts and Council is not currently required to report on any effects.

### 6.3. **Risk Management**

There are risks arising from the adoption/implementation of the recommendations in this report.

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**

There are not health and safety risks arising from the adoption/implementation of the recommendations in this report.

## 7. **CONTEXT**

### 7.1. **Consistency with Policy**

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

### 7.2. **Authorising 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.

### 7.3. **Consistency with Community Outcomes**

The Council's community outcomes are relevant to the actions arising from recommendations in this report. This 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. **Authorising Delegations**

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

# WAIMAKARIRI DISTRICT COUNCIL

## FINANCIAL REPORT

### FOR THE PERIOD ENDED

31 March 2026

The financial report includes

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## Waimakariri District Council

For The Period Ended 31 March 2026

	CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$'000	\$'000	\$'000	\$'000	\$'000	%
<b>Revenue</b>						
Rates	106,942	106,871	80,156	80,797	640	0.8%
Interest	1,309	1,309	982	643	(339)	(34.5%)
Subsidies and Grants	17,127	16,745	11,610	11,274	(336)	(2.9%)
Fees and Charges	26,508	26,566	20,172	19,777	(395)	(2.0%)
Petrol Tax	360	360	270	245	(25)	(9.3%)
Dividends	538	538	264	262	(2)	(0.8%)
Development and other Contributions	22,624	22,625	16,968	10,173	(6,795)	(40.0%)
Gains	179	179	134	86	(48)	(35.9%)
Vested Assets	26,513	26,513	11,931	9,565	(2,366)	(19.83%)
<b>Total Revenue</b>	<b>202,100</b>	<b>201,706</b>	<b>142,487</b>	<b>132,822</b>	<b>(9,665)</b>	<b>(6.8%)</b>
<b>Operating Expenses by Activity</b>						
Governance	4,032	4,032	3,149	2,817	(332)	(10.5%)
District Development	10,071	10,188	7,866	7,113	(753)	(9.6%)
Roading	28,618	28,669	20,834	23,169	2,335	11.2%
Water and Stockwater	18,192	17,752	13,315	13,834	519	3.9%
Sewerage	19,346	19,176	13,599	13,469	(130)	(1.0%)
Drainage	9,401	9,000	6,751	6,098	(653)	(9.7%)
Refuse and Recycling	14,056	14,045	10,532	10,143	(389)	(3.7%)
Recreation	28,226	27,580	20,856	21,068	212	1.0%
Libraries and Museums	8,714	8,816	6,975	6,851	(124)	(1.8%)
Community Protection	11,595	11,592	8,694	8,440	(254)	(2.9%)
Community Development	3,756	3,692	2,769	2,379	(390)	(14.1%)
Property and Forestry	1,602	1,564	1,173	598	(575)	(49.0%)
Earthquake Recovery and regeneration	2,509	1,800	1,351	1,375	24	1.8%
Non Significant Activities	5,807	10,067	6,805	3,865	(2,940)	(43.2%)
<b>Total Expenses</b>	<b>165,924</b>	<b>167,973</b>	<b>124,669</b>	<b>121,219</b>	<b>(3,450)</b>	<b>(2.8%)</b>
<b>Operating Surplus before taxation</b>	<b>36,176</b>	<b>33,733</b>	<b>17,818</b>	<b>11,603</b>	<b>(6,215)</b>	<b>(34.9%)</b>
Less Taxation expense	-	-	-	-	-	
<b>Net Surplus/ (deficit)</b>	<b>36,176</b>	<b>33,733</b>	<b>17,818</b>	<b>11,603</b>	<b>(6,215)</b>	<b>(34.9%)</b>

Variance Explanations (Key items only)		Variance
<b>Revenue</b>		( ) = unfavourable
Total Revenue was less than budget by \$9.7m at the end of this period		
<b>Interest</b>	Interest received from interest rate swaps. Market interest rates have decreased more than forecasted in the Annual Plan.	(339)
<b>Development and other Contributions</b>	Development contributions revenue is less than forecasted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.	(6,795)
<b>Vested Assets</b>	Only the value of known Water Services assets vested to Council has been recognised. Amount excludes roading and land vested to Council.	(2,366)
<b>Expenditure</b>		
Operating Expenditure was less than budget by \$3.5m at the end of this period		
<b>District Development</b>	The District Plan Review ended in July 2025 and the lower number of anticipated District Plan appeals have not yet progressed to a point which the budget had forecasted.	461
<b>Roading</b>	Lump sum payment for additional service requests fulfilled by road maintenance contractor over the period of the previous contract. The construction season is now largely complete with only pre-winter repairs & drainage works to complete.	(805)
	Depreciation more than budget due to the year end depreciation adjustment recommended by WSP as some roading assets are fully depreciated.	(1,671)
<b>Water and Stockwater</b>	Asset deletions due to capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated.	(765)
<b>Drainage</b>	Less drainage maintenance has been required than forecasted.	420
<b>Property and Forestry</b>	Surpluses from Water Unit and Project Delivery Unit. These surpluses are expected to reduce by the end of the year to approximately 5% of internal revenue.	347
<b>Non Significant Activities</b>	Interest rates are lower than forecasted.	2,668
	CES project forecasted to be slightly underspent at year end but with minor expenditure still to be incurred in next financial year.	1,045
	Oncost surplus will be generated over time due to staff recoveries. Oncost over budget due to timing of holidays. This occurs at this period every year, and is expected to move back to even by year end.	(451)

**Waimakariri District Council**  
**Statement of Comprehensive Revenue and Expense**  
**For The Period Ended 31 March 2026**

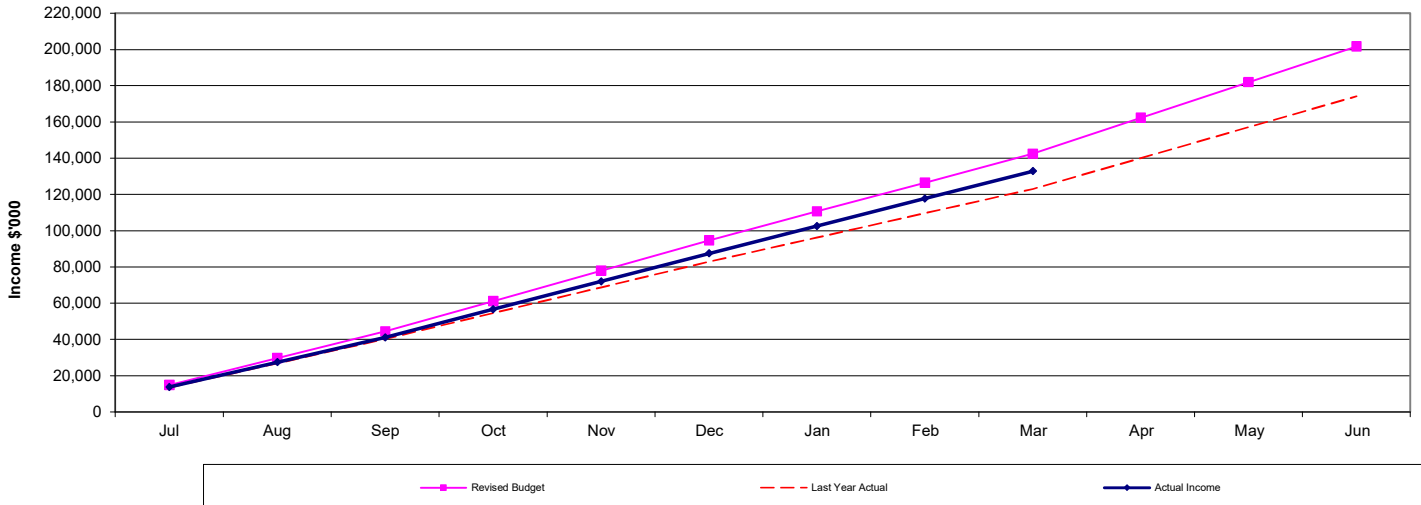
CURRENT YEAR							
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED	
	\$'000	\$'000	\$'000	\$'000	\$'000	%	
<b>Net Surplus/ (deficit)</b>	36,176	33,733	17,818	11,603	(6,215)	(34.88%)	
<b>Other Comprehensive Revenue and Expense</b>							
Increase in Asset Revaluation Reserves	119,363	119,363	-	-	-		
Financial assets at fair value through other comprehensive revenue and expense	-	-	-	-	-		
<b>Total Other Comprehensive Revenue and Expense</b>	<b>119,363</b>	<b>119,363</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Comprehensive Revenue and Expense</b>	<b>155,539</b>	<b>153,096</b>	<b>17,818</b>	<b>11,603</b>	<b>(6,215)</b>	<b>(34.88%)</b>	

**Comments - Other Comprehensive Revenue and Expense**

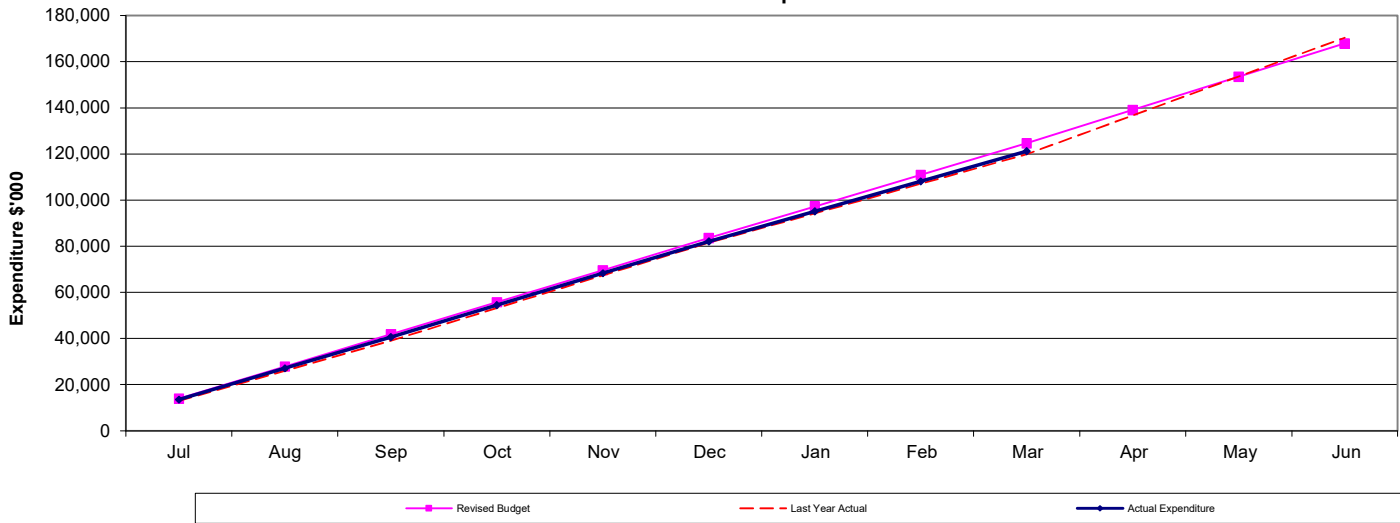
No significant variances identified.

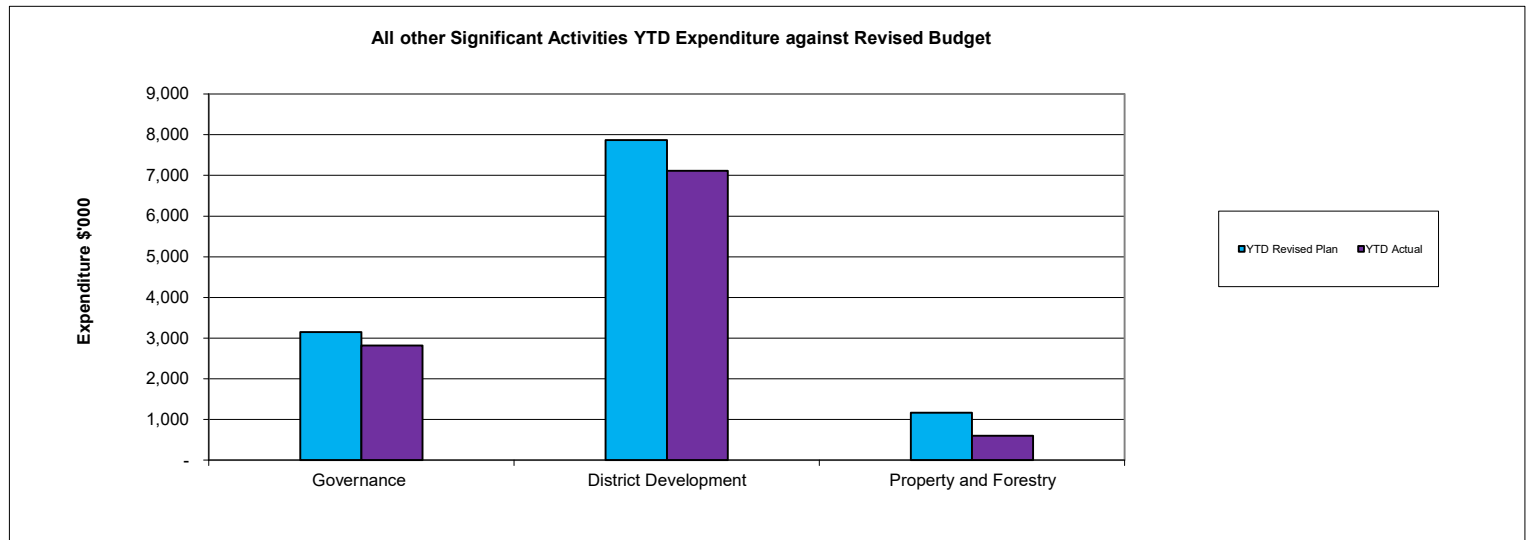
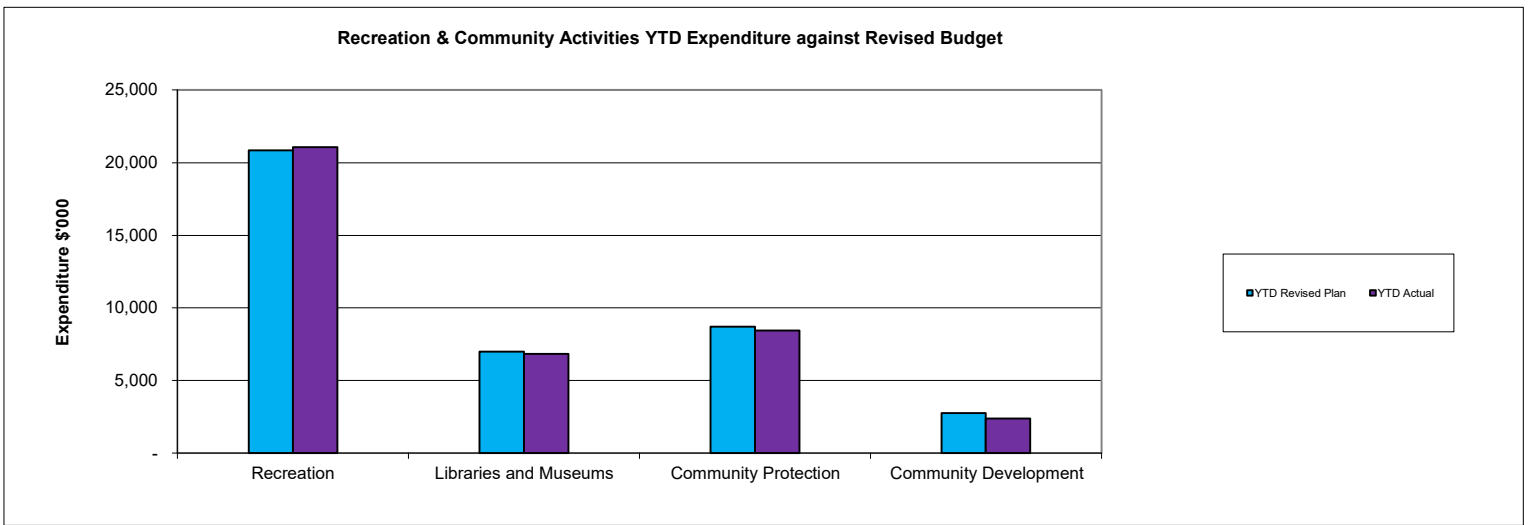
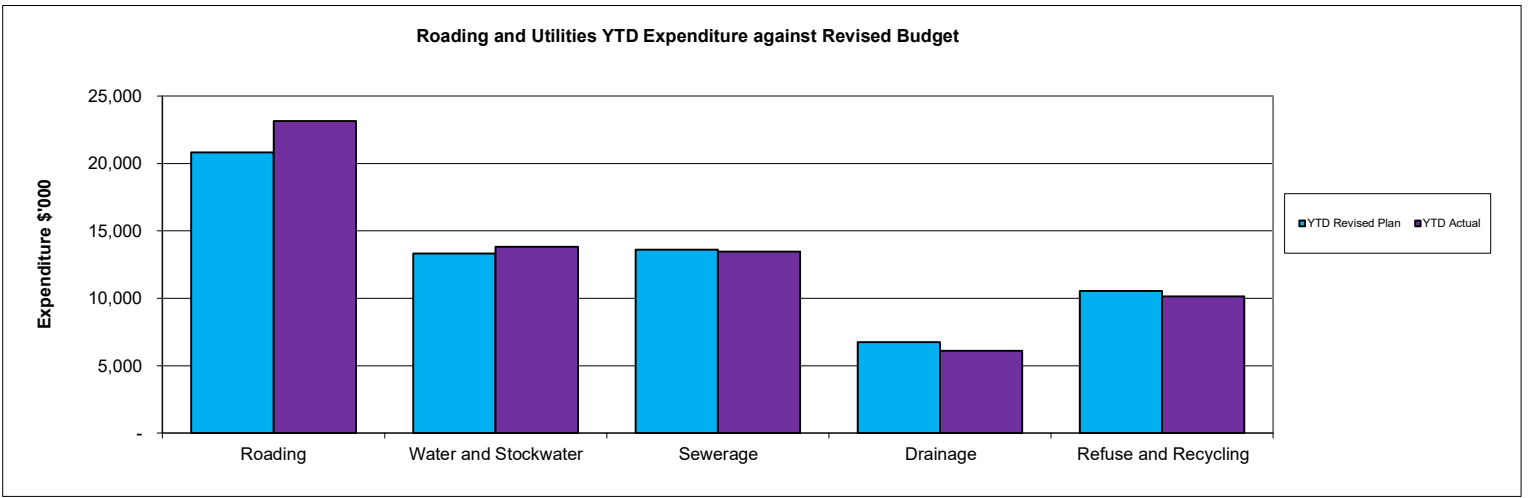
Variance  
( )= unfavourable

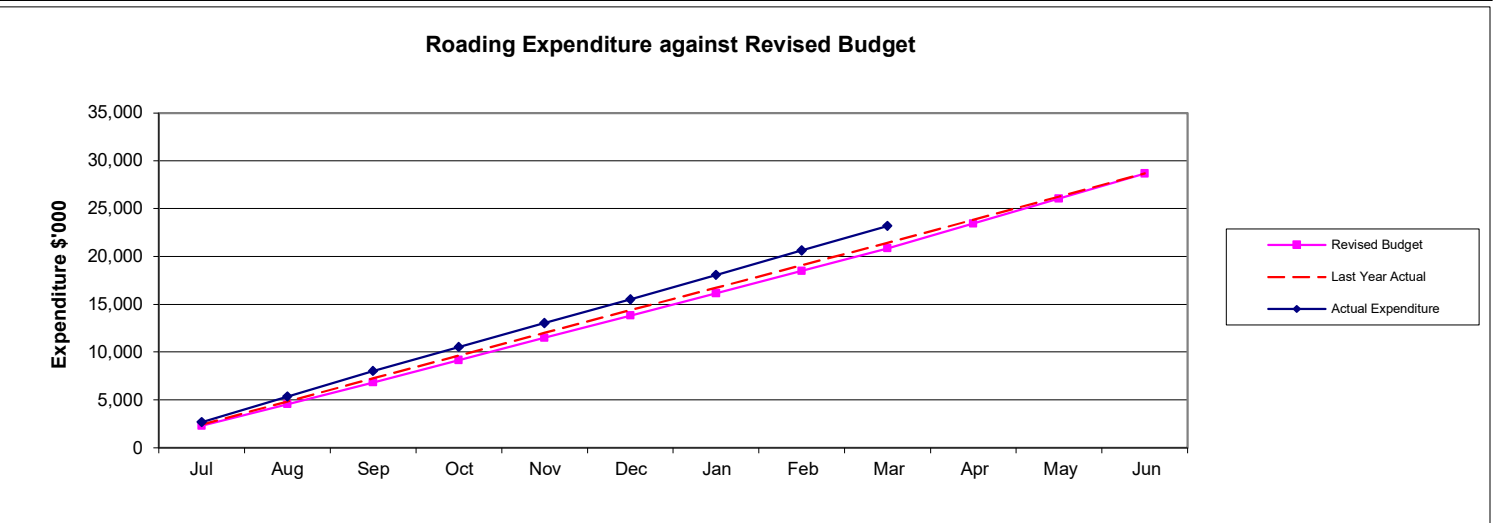
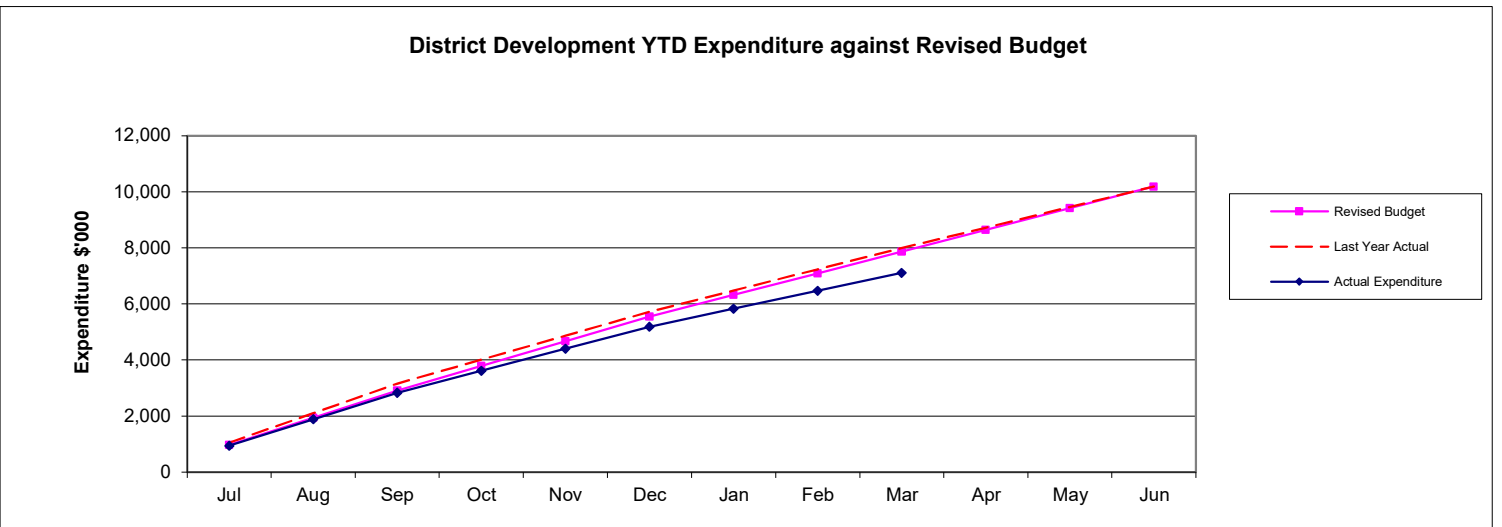
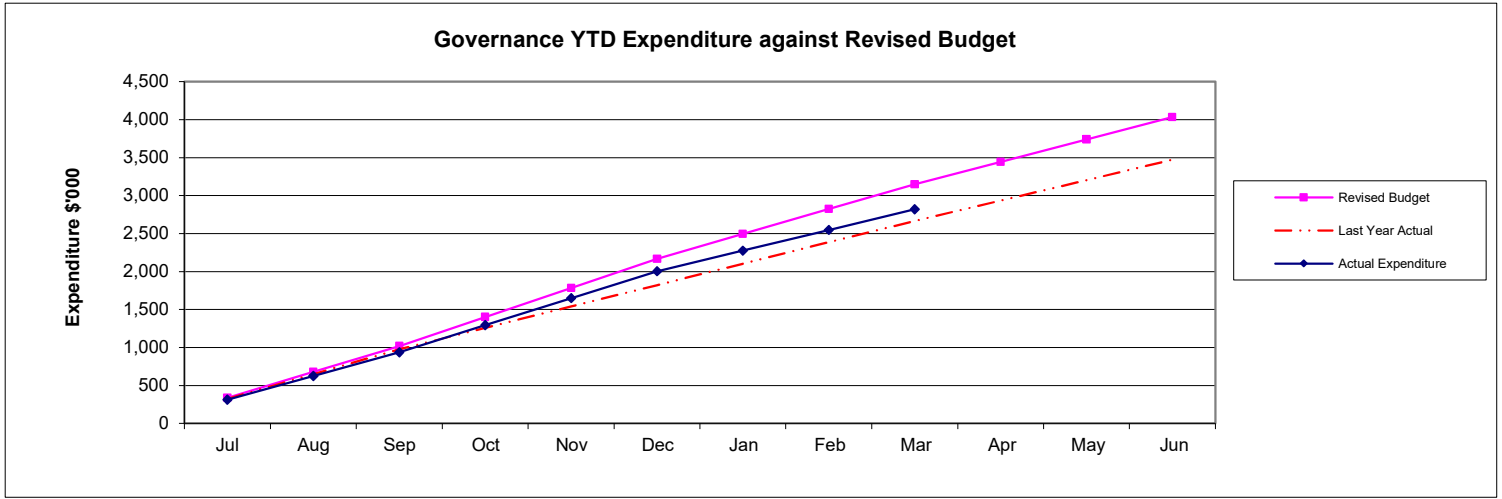
**Waimakariri District Council YTD Revenue**



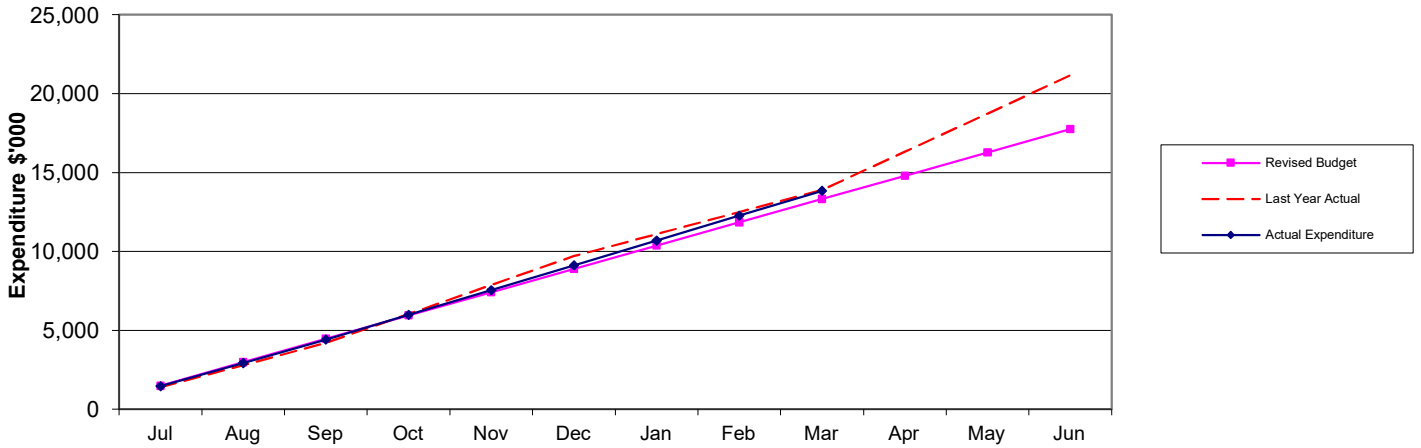
**Waimakariri District Council Total YTD Expenditure**



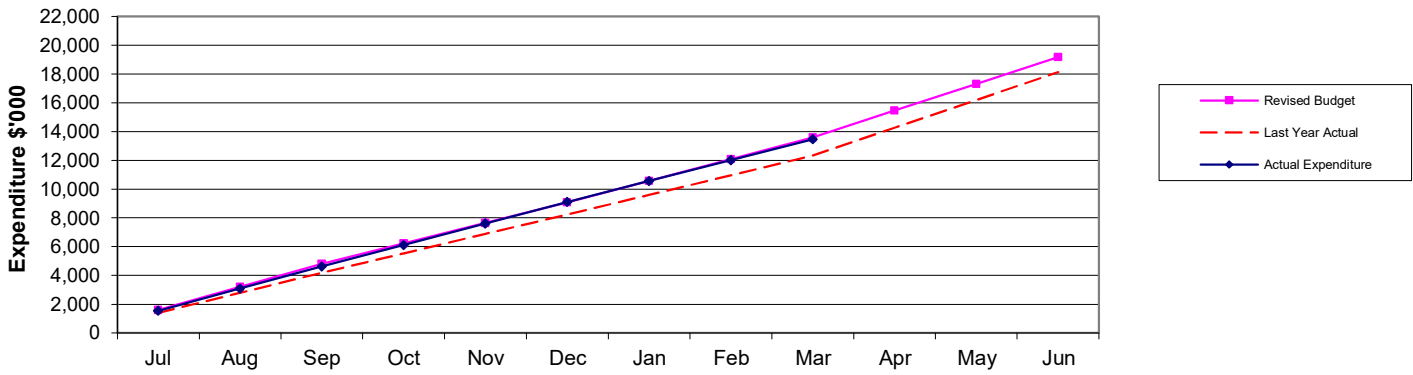




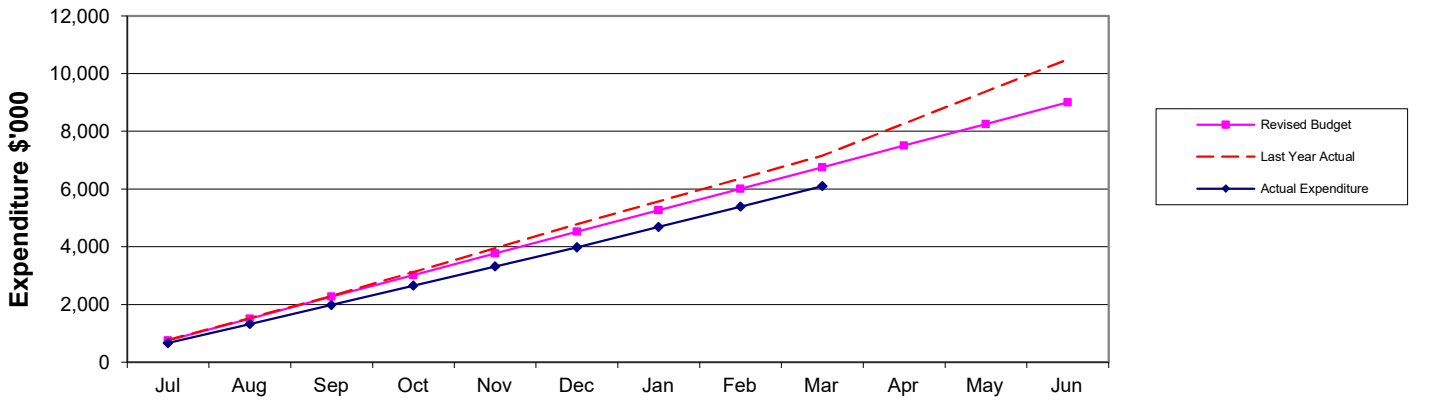
**Water YTD Expenditure against Revised Budget**



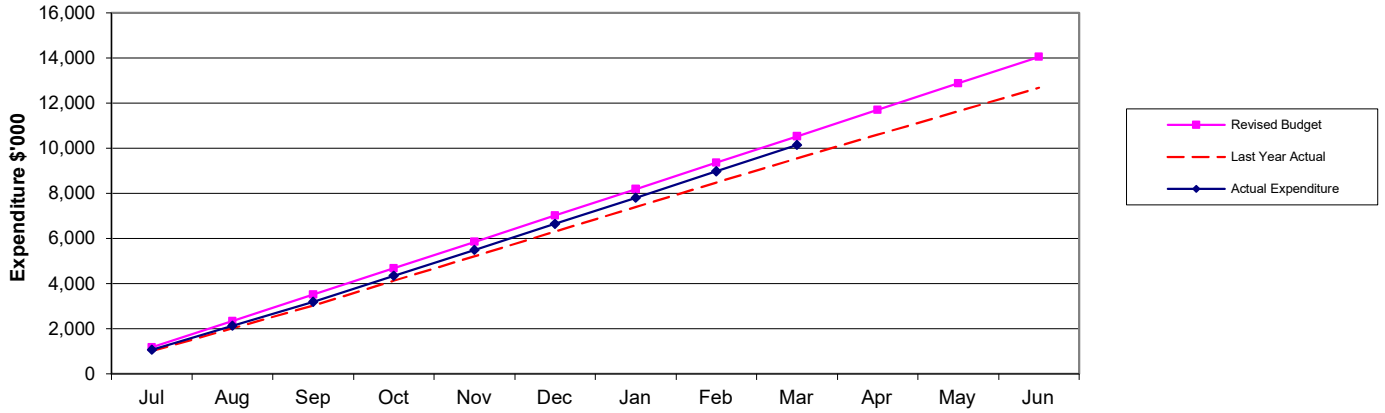
**Sewerage YTD Expenditure against Revised Budget**



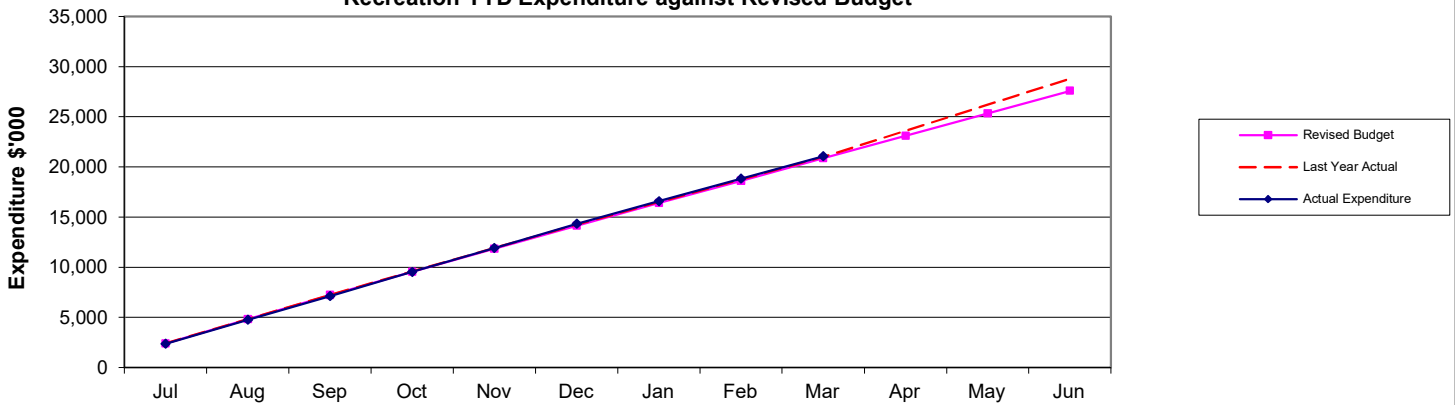
**Drainage YTD Expenditure against Revised Budget**



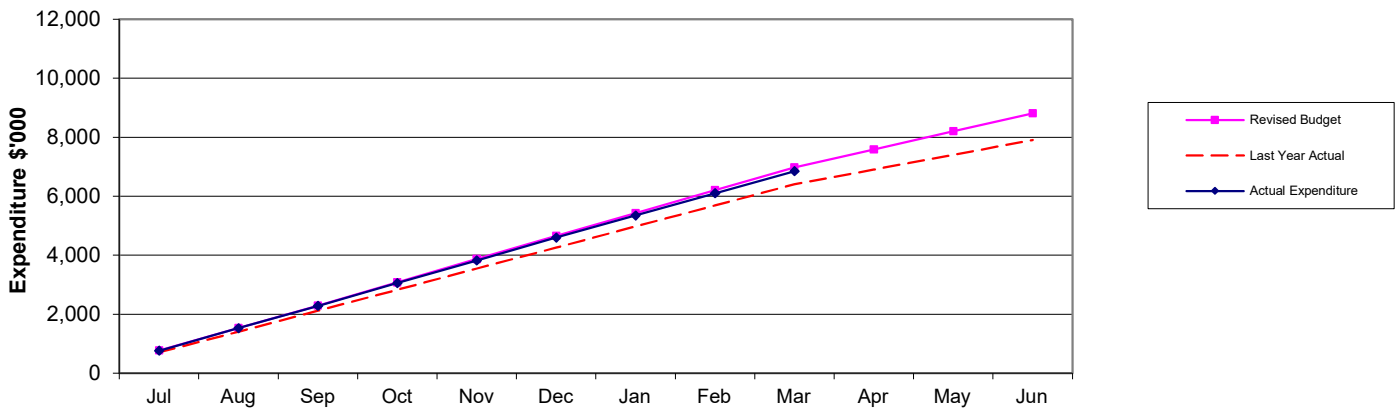
**Solid Waste YTD Expenditure against Revised Budget**



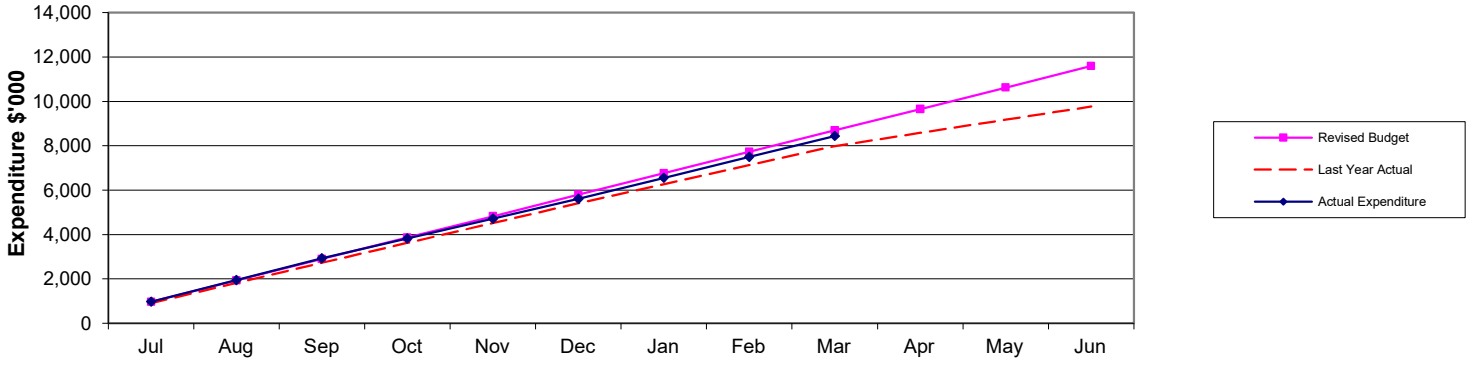
**Recreation YTD Expenditure against Revised Budget**



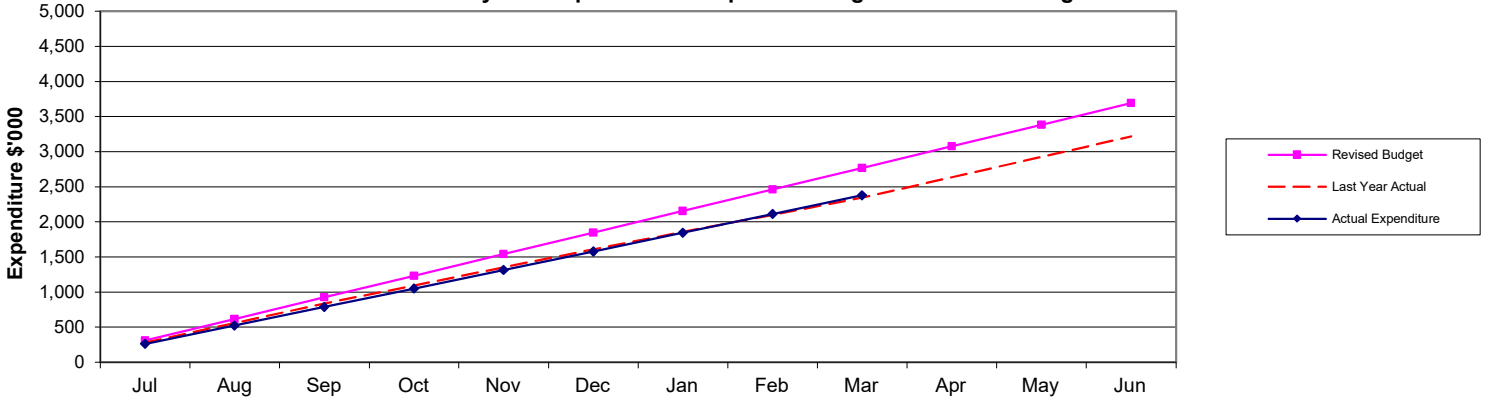
**Libraries & Museums YTD Expenditure against Revised Budget**



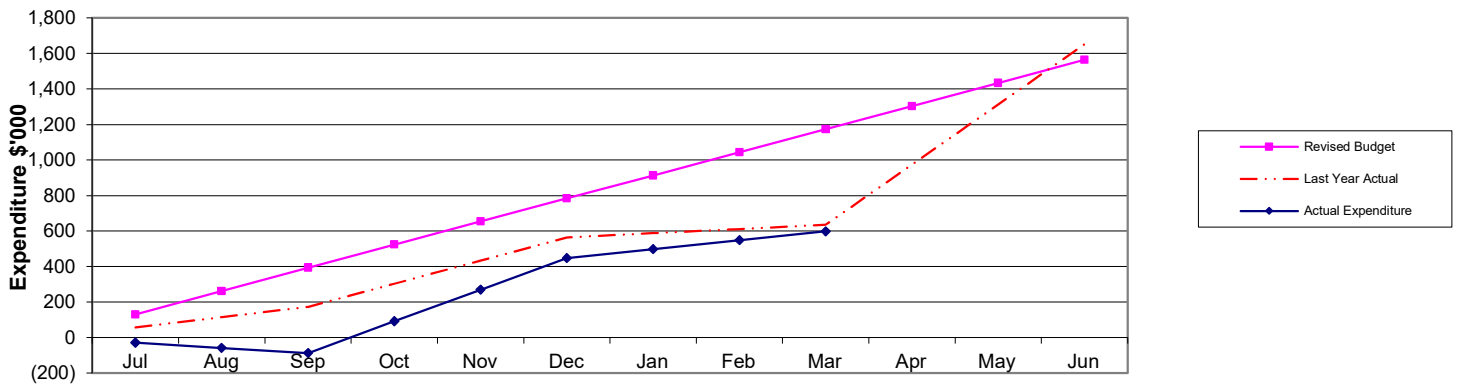
**Community Protection YTD Expenditure against Revised Budget**



**Community Development YTD Expenditure against Revised Budget**



**Property and Investments YTD Expenditure against Revised Budget**



## Waimakariri District Council

## Balance Sheet

Balance Sheet	ACTUAL as at 31 March 2026 \$'000	BUDGET as at 30 June 2026 \$'000	ACTUAL as at 30 June 2025 \$'000
<b>Current Assets</b>			
Cash and cash equivalents	31,497	34,936	32,348
Short term deposits	-	-	-
Inventories	431	528	434
Derivative financial instruments	-	-	-
Trade and other receivables	13,122	14,111	12,560
Prepayments	3,201	1,502	1,426
Non-current Assets Held for Sale	175	-	175
<b>Total Current Assets</b>	<b>48,426</b>	<b>51,077</b>	<b>46,943</b>
<b>Non Current Assets</b>			
Other financial assets	8,769	9,017	8,179
Derivative financial instruments	923	2,981	923
Forestry assets	2,585	2,546	2,542
Investments in Associates	6,496	6,064	6,496
Finance Lease Receivable	1,396	-	1,416
Loans to external organisations	3,002	-	-
Investment property	7,430	6,900	7,430
Property, plant and equipment including intangible	92,238	99,183	83,822
Infrastructural assets	2,753,293	2,962,482	2,749,362
<b>Total Non Current Assets</b>	<b>2,876,132</b>	<b>3,089,174</b>	<b>2,860,170</b>
<b>Total Assets</b>	<b>2,924,558</b>	<b>3,140,251</b>	<b>2,907,113</b>
<b>Current Liabilities</b>			
Trade and other payables	11,311	13,069	11,819
Deposits and Bonds	3,847	3,816	3,296
Employee Benefit liabilities	6,459	5,041	5,305
Revenue Received in advance	1,994	4,089	3,490
Development contributions	4,616	1,790	3,095
Derivative financial instruments	69	-	69
Current Portion of borrowings	45,000	55,000	55,000
Accrued Interest on borrowings	1,242	2,376	1,621
<b>Total Current Liabilities</b>	<b>74,538</b>	<b>85,181</b>	<b>83,695</b>
<b>Non Current Liabilities</b>			
Borrowings	180,000	201,646	165,000
Derivative financial instruments	1,142	49	1,142
<b>Total Non Current Liabilities</b>	<b>181,142</b>	<b>201,695</b>	<b>166,142</b>
<b>Total Liabilities</b>	<b>255,680</b>	<b>286,876</b>	<b>249,837</b>
<b>Net Assets</b>	<b>2,668,878</b>	<b>2,853,375</b>	<b>2,657,275</b>
<b>Ratepayers Equity</b>			
Accumulated general equity	1,042,132	1,086,981	1,030,529
Special funds	5,324	5,035	5,324
Revaluation reserve	1,621,422	1,761,359	1,621,422
<b>Total Ratepayers Equity</b>	<b>2,668,878</b>	<b>2,853,375</b>	<b>2,657,275</b>

Variance to Full Year Budget		Variance ( )= unfavourable \$'000
<b>Derivative financial instruments</b>	The fair value of interest rate swaps have decreased in comparison to budget due to decreasing current market interest rates.	(3,220)
<b>Finance Lease Receivable</b>	Council entered into a finance lease with the lease receivable to be collected over 35 years. This is not budgeted.	1,396
<b>Loans to external organisations</b>	Loan to Southern Link Education for 24hrs health facility. This is not budgeted.	3,002
<b>Infrastructural assets</b>	Water Services and Roding assets revaluations are planned for in 2025/26. These will be completed at the end of the financial year.	(209,189)
<b>Borrowings</b>	Due to delay in capital programme.	31,646

**Waimakariri District Council**  
**Cash Flow Statement**  
**For The Period Ended 31 March 2026**

<b>Cash Flow Statement</b>	<b>Actual 31 March 2026</b>	<b>Actual 31 March 2025</b>	<b>Budget 30 June 2026</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<i>Cash was provided from:</i>			
Receipts from Ratepayers	77,733	77,079	106,942
Receipts from subsidies	7,049	6,797	17,127
Receipts from Fees and Charges	20,627	19,860	26,868
Development Contributions	10,374	10,514	22,624
Interest Received	633	2,268	1,309
Dividends Received	262	562	538
Receipt of Canterbury Regional Council Rates	15,682	14,974	17,520
GST Refund	157	1,834	-
	<b>132,517</b>	<b>133,888</b>	<b>192,928</b>
<i>Cash was disbursed to:</i>			
Payments to Suppliers	(51,532)	(45,538)	(69,800)
Payments to Employees	(32,258)	(29,978)	(44,816)
Payments to Canterbury Regional Council	(15,199)	(14,737)	(17,520)
Income tax Paid	-	-	-
Interest paid	(6,126)	(8,507)	(10,838)
GST Payment	-	-	-
	<b>(105,115)</b>	<b>(98,760)</b>	<b>(142,974)</b>
<b>Net Cash Flows from Operating Activities</b>	<b>27,402</b>	<b>35,128</b>	<b>49,954</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<i>Cash was provided from:</i>			
Proceeds from Sale of Fixed Assets	86	976	534
Proceeds from Community loans repaid & Investments	5,407	25,564	-
	<b>5,493</b>	<b>26,540</b>	<b>534</b>
<i>Cash was disbursed to:</i>			
Purchase of Fixed Assets and Infrastructural Assets	(35,014)	(37,536)	(83,567)
Community Loans & Investments	(3,732)	(33,493)	(1,832)
	<b>(38,746)</b>	<b>(71,029)</b>	<b>(85,400)</b>
<b>Net Cash Flows from Investing Activities</b>	<b>(33,253)</b>	<b>(44,489)</b>	<b>(84,866)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<i>Cash was provided from:</i>			
Proceeds from Borrowings	15,000	60,000	47,276
	<b>15,000</b>	<b>60,000</b>	<b>47,276</b>
<i>Cash was applied to:</i>			
Settlement of Borrowings	(10,000)	(20,000)	(10,630)
	<b>(10,000)</b>	<b>(20,000)</b>	<b>(10,630)</b>
<b>Net Cash Flows from Financing Activities</b>	<b>5,000</b>	<b>40,000</b>	<b>36,646</b>
Net Increase (Decrease) in Cash Held	(851)	30,639	1,734
Add Opening Bank Brought Forward	32,348	17,797	33,202
<b>Ending Cash</b>	<b>31,497</b>	<b>48,436</b>	<b>34,936</b>

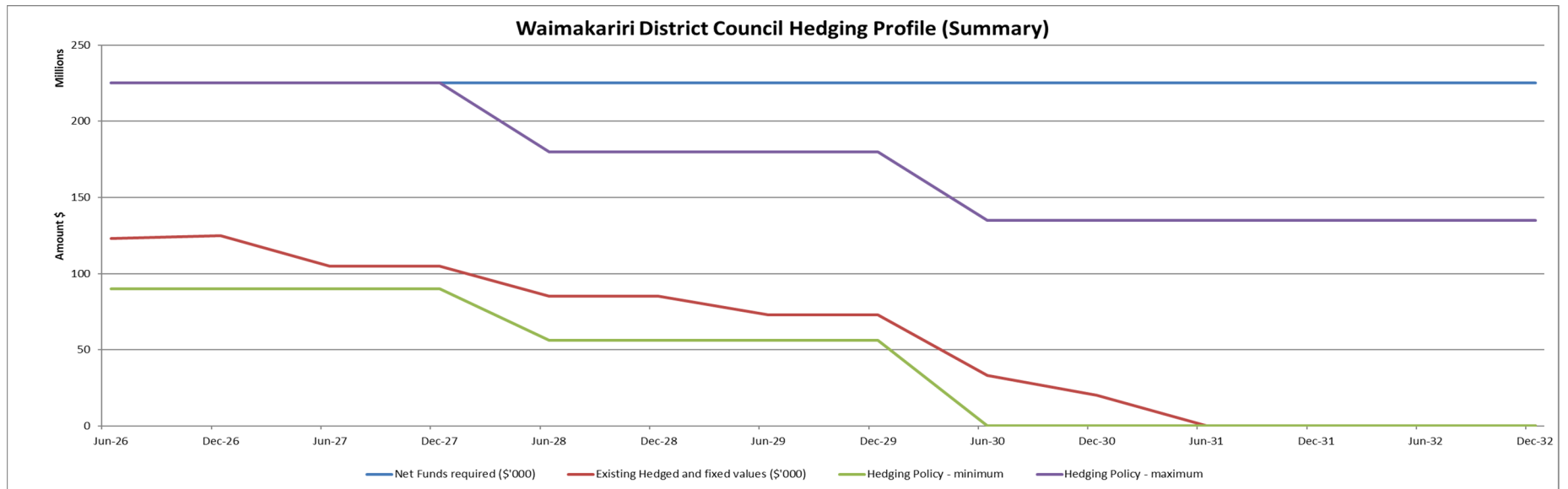
## Liability Management Policy

Key Measures	Actual 31 March 2026		Year End Estimated Level	Per Policy
External term debt to total assets	7.7%	✓	8.2%	15% maximum
Interest expense (net of hedging) to gross operating revenue	5.0%	✓	6.2%	15% maximum
Interest expense (net of hedging) to rates Revenue	7.0%	✓	8.9%	25% maximum
Net cash inflow from operating activities exceeds gross annual interest expense by two times	4.8	✓	4.6	2.0 minimum
Liquidity ratio of not less than 1.1:1	1.6	✓	1.7	1.1 minimum

## SUMMARY OF LOANS HELD - as at

31 March 2026

Bonds	Classification	Maturity Date	Value (\$)
BOND ISSUED \$10M 15/08/22 FOR FOUR AND HALF YEARS	Non Current	15-Apr-27	10,000,000
BOND ISSUED \$10M 17/05/21 FOR EIGHT YEARS	Non Current	20-Apr-29	10,000,000
BOND ISSUED \$10M 15/05/17 FOR NINE YEARS	Current	15-May-26	10,000,000
BOND ISSUED \$10M 17/05/21 FOR SEVEN YEARS	Non Current	15-May-28	15,000,000
BOND ISSUED \$10M 14/04/22 FOR FOUR YEARS	Current	15-May-26	10,000,000
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 14/04/22 FOR SIX YEARS	Non Current	15-May-28	10,000,000
BOND ISSUED \$10M 10/06/2020 FOR SEVEN AND HALF YEARS	Non Current	10-Oct-27	10,000,000
BOND ISSUED \$10M 17/05/2021 FOR EIGHT YEARS	Non Current	20-Apr-29	10,000,000
BOND ISSUED \$10M 17/4/2023 FOR SIX YEARS	Non Current	20-Apr-29	10,000,000
BOND ISSUED \$10M 17/4/2023 FOR THREE YEARS	Current	15-Apr-26	10,000,000
BOND ISSUED \$15M 15/04/2024 FOR FOUR YEARS	Non Current	15-May-28	15,000,000
BOND ISSUED \$15M 15/04/2024 FOR TWO YEARS	Current	15-Apr-26	15,000,000
BOND ISSUED \$10M 15/08/2024 FOR TWO AND HALF YEARS	Non Current	15-Apr-27	10,000,000
BOND ISSUED \$20M 15/10/2024 FOR TWO AND HALF YEARS	Non Current	15-Apr-27	20,000,000
BOND ISSUED \$10M 16/12/2024 FOR FOUR AND HALF YEARS	Non Current	20-Apr-29	10,000,000
BOND ISSUED \$20M 16/12/2024 FOR THREE AND HALF YEARS	Non Current	15-May-28	20,000,000
BOND ISSUED \$15M 23/03/2026 FOR FOUR YEARS	Non Current	15-May-30	15,000,000
<b>Total External Borrowing</b>			<b>225,000,000</b>
<b>Year End Budget - External Borrowing</b>			<b>256,646,000</b>



Period end	Jun-26	Dec-26	Jun-27	Dec-27	Jun-28	Dec-28	Jun-29	Dec-29	Jun-30	Dec-30	Jun-31	Dec-31	Jun-32	Dec-32	Jun-33
Net Funds required (\$'000)	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
Hedged and fixed values (\$'000)	123,000	125,000	105,000	105,000	85,000	85,000	73,000	73,000	33,000	20,000	0	0	0	0	0
Hedging Policy - minimum	40%	40%	40%	40%	25%	25%	25%	25%	0%	0%	0%	0%	0%	0%	0%
Hedging Policy - maximum	100%	100%	100%	100%	80%	80%	80%	80%	60%	60%	60%	60%	60%	60%	60%
Actual	55%	56%	47%	47%	38%	38%	32%	32%	15%	9%	0%	0%	0%	0%	0%

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 31 March 2026**

	CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>						
General Rates	3,213	2,766	2,074	2,083	9	0%
Targeted Rates	794	794	596	594	(2)	(0%)
Subsidies and grants	-	-	-	18	18	
Fees and Charges	37	37	28	44	16	57%
<b>TOTAL REVENUE</b>	<b>4,044</b>	<b>3,597</b>	<b>2,698</b>	<b>2,739</b>	<b>41</b>	<b>2%</b>
<b>OPERATING EXPENDITURE</b>						
Council	3,231	3,231	2,548	2,333	(215)	(8%)
Community Boards, Ward Advisory Board	801	801	601	484	(117)	(19%)
	<b>4,032</b>	<b>4,032</b>	<b>3,149</b>	<b>2,817</b>	<b>(332)</b>	<b>(11%)</b>
Internal Interest Elimination						
<b>TOTAL OPERATING EXPENDITURE</b>	<b>4,032</b>	<b>4,032</b>	<b>3,149</b>	<b>2,817</b>	<b>(332)</b>	<b>(11%)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>12</b>	<b>(435)</b>	<b>(451)</b>	<b>(78)</b>	<b>373</b>	<b>(83%)</b>

**Significant Variances - Operating**

Revenue

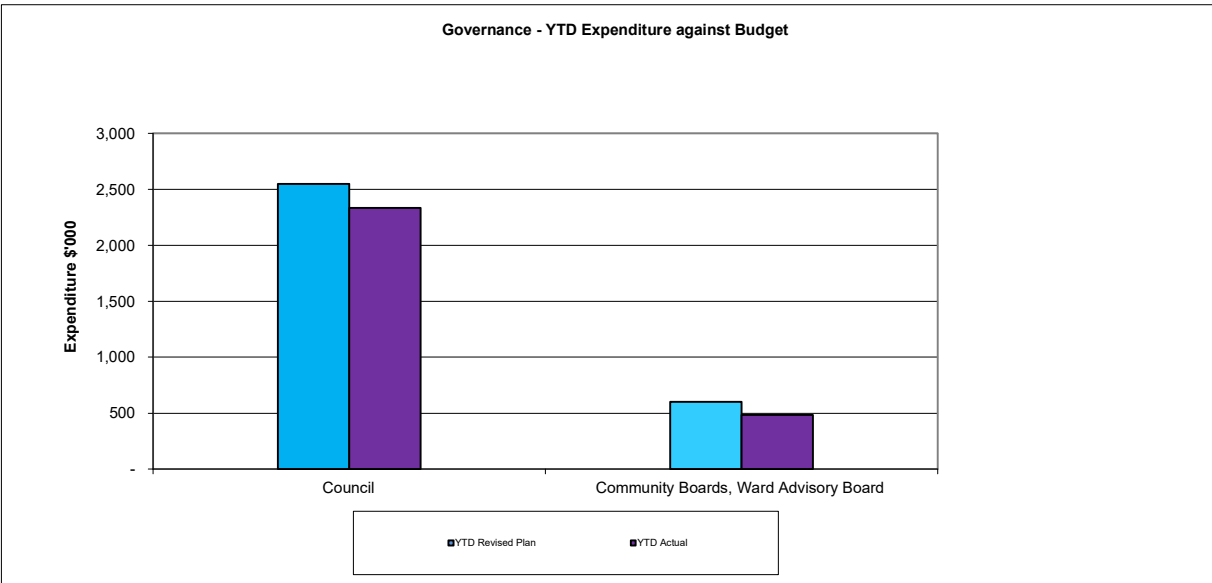
No significant variances identified.

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.

Expenditure

		Variance \$'000 ( ) = unfavourable
Council	Various expenditure such as grants, subscriptions, airfares etc are less than budget.	215
Community Boards, Ward Advisory Board	Honorarium and training are less than forecasted.	117

Please be aware the deficit incurred is covered by the rates transfer as shown in table A.

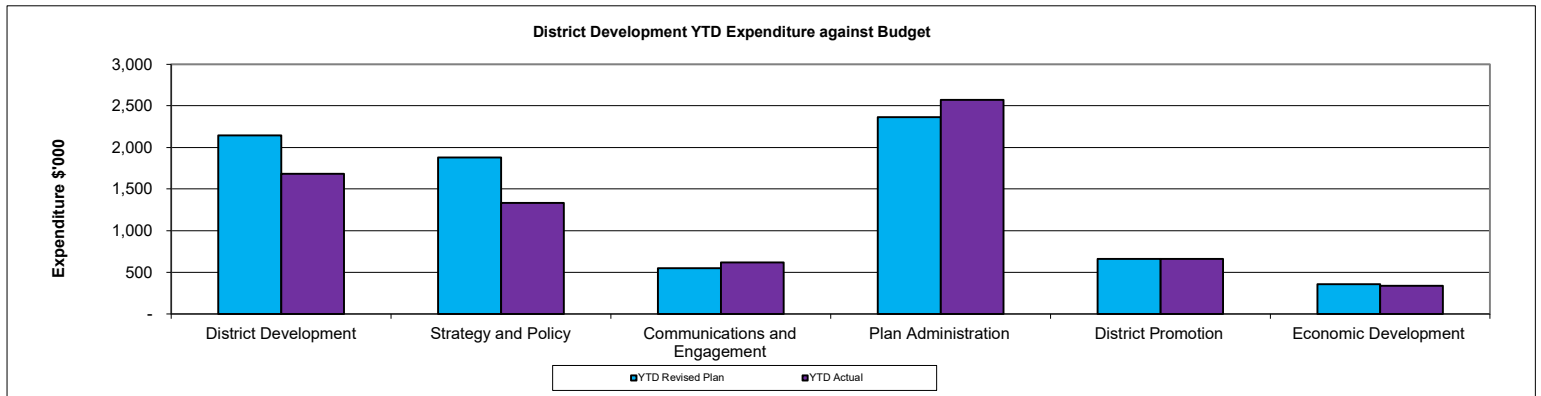


**Table A**

Activity	Revised Rates Levied \$	Revised Transfer from Reserves \$	Total Including transfer 2025/26 \$	Budget General Rates 2025/26 \$
Governance	2,083	1,130	3,213	3,213
District Development	3,614	1,960	5,574	5,574
Water	18	10	28	28
Drainage	911	494	1,405	1,405
Recreation	921	499	1,420	1,420
Community Protection	1,768	959	2,727	2,727
Community Development	746	404	1,150	1,150
Covid 19 loan (Non significant activity)	150	81	231	231
Solid Waste	771	419	1,190	1,190
	<b>10,982</b>	<b>5,956</b>	<b>16,938</b>	<b>16,938</b>

	CURRENT YEAR						
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>							
General Rates	5,574	4,798	3,599	3,614	15		0%
Targeted Rates	198	198	149	153	4		3%
Grants and Subsidies	439	593	445	174	(271)		(61%)
Fees and Charges	2,277	2,277	1,707	1,298	(409)		(24%)
<b>TOTAL REVENUE</b>	<b>8,488</b>	<b>7,866</b>	<b>5,900</b>	<b>5,239</b>	<b>(661)</b>		<b>(11%)</b>
<b>OPERATING EXPENDITURE</b>							
District Development	2,861	2,861	2,146	1,685	(461)		(21%)
Strategy and Policy	2,313	2,508	1,881	1,333	(548)		(29%)
Communications and Engagement	732	732	549	619	70		13%
Plan Administration	3,152	3,152	2,364	2,569	205		9%
District Promotion	678	678	663	661	(2)		(0%)
Economic Development	380	380	355	339	(16)		(5%)
	<b>10,116</b>	<b>10,311</b>	<b>7,958</b>	<b>7,206</b>	<b>(752)</b>		<b>(9%)</b>
Internal Interest Elimination	45	123	92	93	1		1%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>10,071</b>	<b>10,188</b>	<b>7,866</b>	<b>7,113</b>	<b>(753)</b>		<b>(10%)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(1,583)</b>	<b>(2,322)</b>	<b>(1,966)</b>	<b>(1,874)</b>	<b>92</b>		<b>(5%)</b>

Significant Variances - Operating		Variance \$'000
		( ) = unfavourable
<u>Revenue</u>		
Grants and Subsidies	Better Off Funding Projects, the MR873 Kāinga Nohoanga Strategy project is in the early stages of development, staff are working with mana whenua representatives to prepare the project scope.	(271)
Fees and Charges	Less medium size resource consent developments.	(409)
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>		
District Development	The District Plan Review ended in July 2025 and the lower number of anticipated District Plan appeals have not yet progressed to a point which the budget had forecasted.	461
Strategy and Policy	Better Off Funding Projects, the MR873 Kāinga Nohoanga Strategy project is in the early stages of development, staff are working with mana whenua representatives to prepare the project scope.	235
	Due to staff vacancies	170
	The Woodend Pegasus Area Strategy Review project is underway with an external stakeholder advisory group workshop scheduled for in April and a second workshop scheduled for late May. Urban design and mana whenua engagement expenditure is expected to be close to the budget at year end.	50
Plan Administration	More than budget due to an appeal to the Environment Court requiring RMA lawyers, planning consultants and landscape architect advisors.	(205)



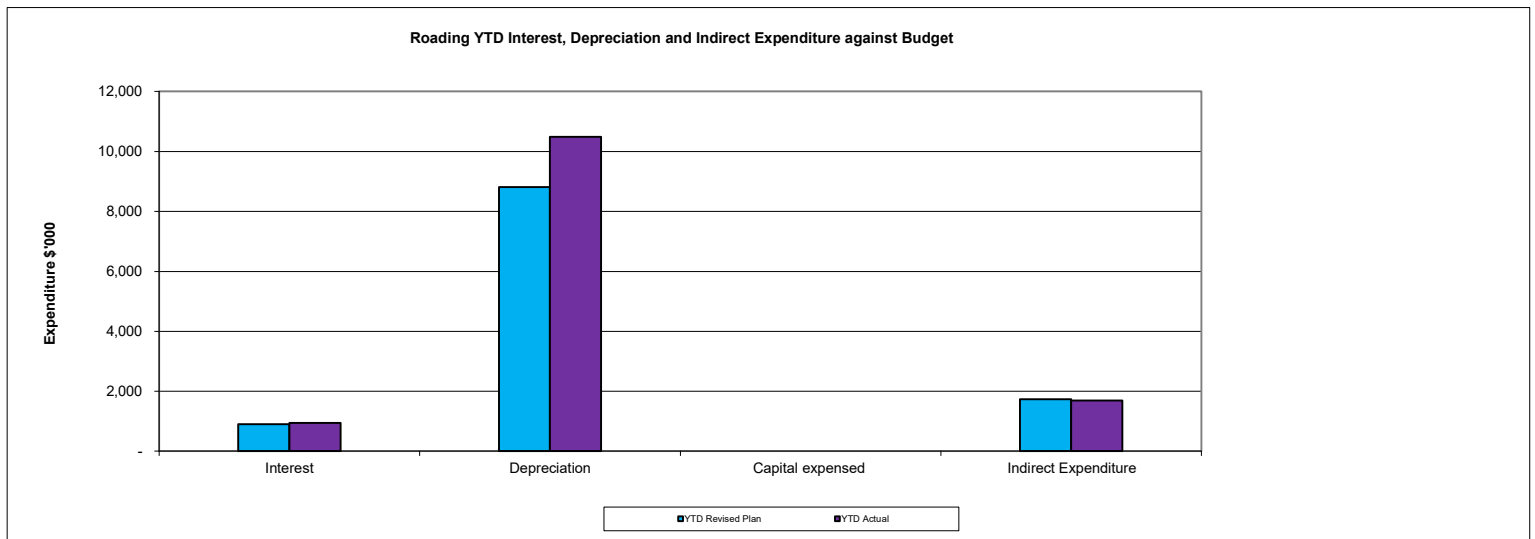
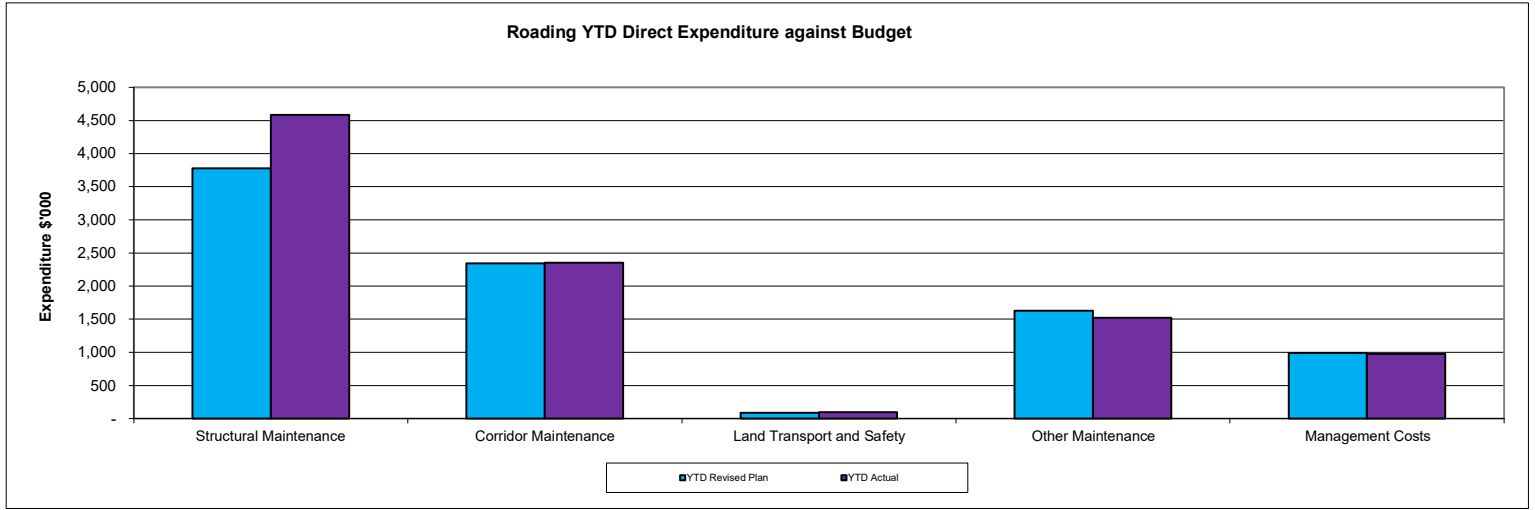
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE
CAPITAL EXPENDITURE	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Capital Projects</b>					
Planting on WDC Land Better Off Funding	-	50	37	1	(36)
	-	50	37	1	(36)
<b>Loan Repayments</b>					
Policy and Strategy	18	18	14	5	(9)
Development Planning Unit	465	465	349	586	237
Plan Administration	28	28	21	36	15
	511	511	384	627	243
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>511</b>	<b>561</b>	<b>421</b>	<b>628</b>	<b>207</b>

Significant Variances - Capital		Variance \$'000 ()= unfavourable
<u>Variances against full year revised budget:</u>		
<b>Loan Repayments</b>		
Development Planning Unit	Loans raised in this area were of an average repayment term of 10 years (interest and principal repayment of 25/26 were budgeted based on the average term). In actual, loans in the later life of the borrowing term will be repaid faster due to previous principal repayments.	(237)

Roading For The Period Ended 31 March 2026		CURRENT YEAR					
		ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
		\$'000	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>							
Roading Rates	17,011	16,989	12,742	12,825	83	1%	
Fees and Charges	941	854	641	572	(69)	(11%)	
Petrol Tax	360	360	270	245	(25)	(9%)	
Subsidies	9,629	10,005	7,415	7,798	383	5%	
Interest	258	258	193	-	(193)	(100%)	
Gain on sale	-	-	-	30	30	0%	
Development Contributions	10,137	10,137	7,603	4,009	(3,594)	(47%)	
<b>TOTAL REVENUE</b>	<b>38,336</b>	<b>38,603</b>	<b>28,864</b>	<b>25,479</b>	<b>(3,385)</b>	<b>(12%)</b>	
<b>OPERATING EXPENDITURE</b>							
<b>Subsidised Maintenance</b>							
Structural Maintenance	4,780	5,141	3,780	4,585	805	21%	
Corridor Maintenance	2,920	3,043	2,343	2,352	9	0%	
Land Transport and Safety	118	118	88	97	9	10%	
Other Maintenance	1,950	2,070	1,628	1,525	(103)	(6%)	
<b>Unsubsidised Expenditure</b>							
General Maintenance	2,422	2,185	911	888	(23)	(3%)	
Management Costs	1,324	1,324	993	980	(13)	(1%)	
Interest	1,198	1,198	898	943	45	5%	
Depreciation	11,754	11,754	8,815	10,486	1,671	19%	
Capital expensed	-	-	-	-	-	0%	
Indirect Expenditure	2,328	2,317	1,738	1,691	(47)	(3%)	
	<b>28,794</b>	<b>29,149</b>	<b>21,194</b>	<b>23,547</b>	<b>2,353</b>	<b>0</b>	
Internal Interest Elimination	176	480	360	378	18	5%	
<b>TOTAL OPERATING EXPENDITURE</b>	<b>28,618</b>	<b>28,669</b>	<b>20,834</b>	<b>23,169</b>	<b>2,335</b>	<b>11%</b>	
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>9,718</b>	<b>9,934</b>	<b>8,030</b>	<b>2,310</b>	<b>(5,720)</b>	<b>(71%)</b>	

## Significant Variances - Operating

		Variance \$'000 ( )= unfavourable
<b>Revenue</b>		
Development Contributions	Development contributions revenue is less than forecasted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.	(3,594)
<b>Expenditure</b>		
Structural Maintenance	Lump sum payment for additional service requests fulfilled by road maintenance contractor over the period of the previous contract. The construction season is now largely complete with only pre-winter repairs & drainage works to complete.	(805)
Depreciation	More than budget due to the year end depreciation adjustment recommended by WSP as some roading assets are fully depreciated.	(1,671)

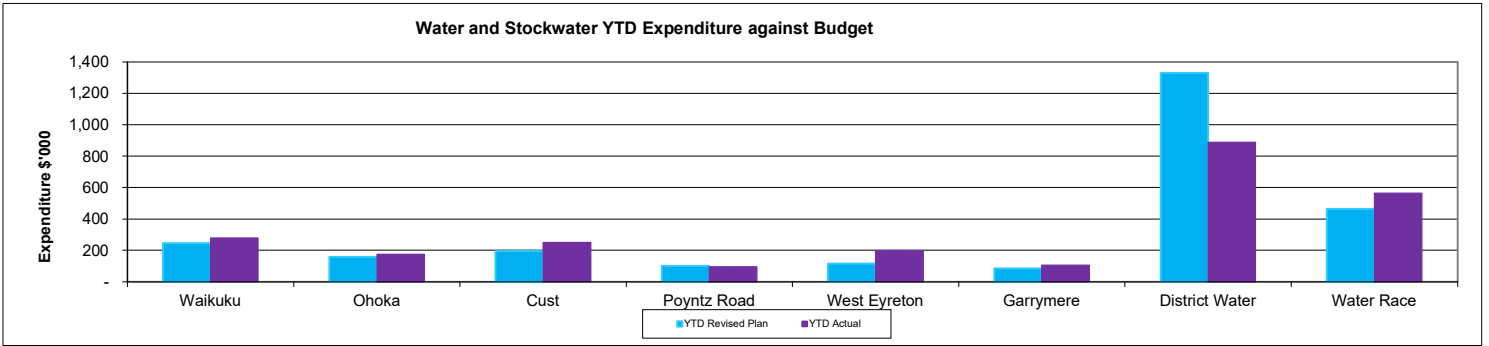
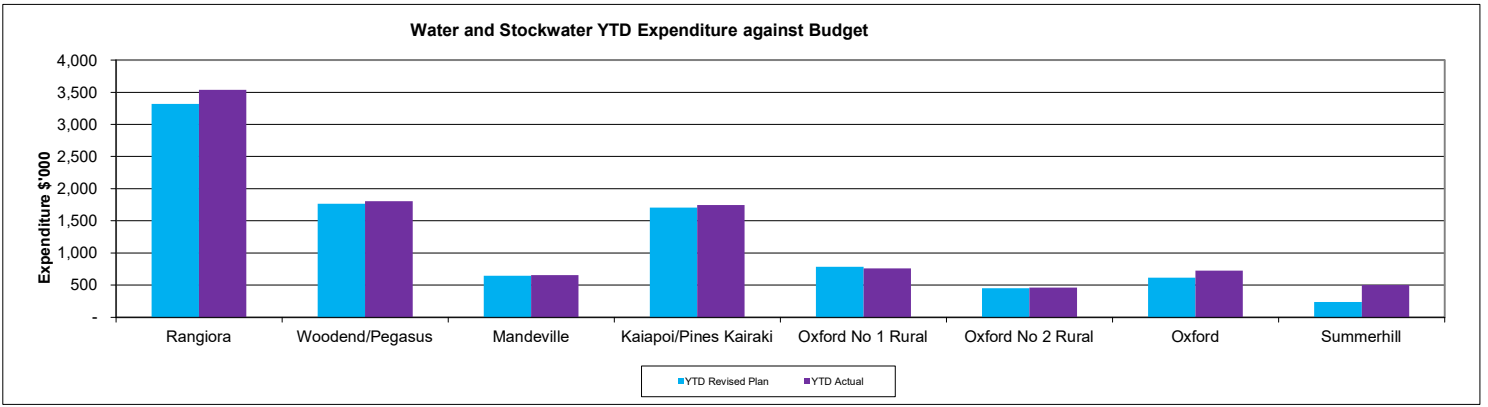


**Water and Stockwater****For The Period Ended 31 March 2026**

	CURRENT YEAR						
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED	
	\$'000	\$'000	\$'000	\$'000	\$'000	%	
<b>REVENUE</b>							
General Rates	28	24	18	18	-	0%	
Targeted Rates	15,960	15,960	11,970	11,978	8	0%	
Fees and Charges	238	238	179	378	199	111%	
Interest	267	267	201	85	(116)	(58%)	
Subsidies	756	756	-	-	-	0%	
Development Contributions	4,155	4,155	3,116	1,462	(1,654)	(53%)	
<b>TOTAL REVENUE</b>	<b>21,404</b>	<b>21,400</b>	<b>15,484</b>	<b>13,921</b>	<b>(1,563)</b>	<b>(10%)</b>	
<b>OPERATING EXPENDITURE</b>							
Rangiora	4,423	4,423	3,317	3,539	222	7%	
Water Investigation	7	7	5	87	82	1640%	
Outer East Rangiora RCA	91	91	68	38	-	0%	
Woodend/Pegasus	2,357	2,357	1,768	1,807	39	2%	
Waikuku	328	328	246	278	32	13%	
Fernside	10	10	7	7	-	0%	
Ohoka	212	212	159	175	16	10%	
Mandeville	864	864	648	657	9	1%	
Kaiapoi/Pines Kairaki	2,278	2,278	1,709	1,743	34	2%	
West Kaiapoi Structure Plan Area	25	25	19	22	3	16%	
Oxford No 1 Rural	1,045	1,045	784	760	(24)	(3%)	
Oxford No 2 Rural	605	605	454	464	10	2%	
Oxford	824	824	618	724	106	17%	
Summerhill	321	321	241	503	262	109%	
Cust	260	260	195	251	56	29%	
Poyntz Road	133	133	100	95	(5)	(5%)	
West Eyreton	155	155	116	197	81	70%	
Garrymere	113	113	85	104	19	22%	
District Water	1,775	1,775	1,331	889	(442)	(33%)	
Ashley Rural Water	2,001	2,001	1,501	1,493	(8)	(1%)	
Water Race	619	619	464	564	100	22%	
	<b>18,446</b>	<b>18,446</b>	<b>13,835</b>	<b>14,386</b>	<b>551</b>	<b>4%</b>	
Internal Interest Elimination	254	694	520	552	32	6%	
<b>TOTAL OPERATING EXPENDITURE</b>	<b>18,192</b>	<b>17,752</b>	<b>13,315</b>	<b>13,834</b>	<b>519</b>	<b>4%</b>	
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>3,212</b>	<b>3,648</b>	<b>2,169</b>	<b>87</b>	<b>(2,082)</b>	<b>(96%)</b>	

**Significant Variances - Operating**

		Variance \$'000 ( )= unfavourable
<u>Revenue</u>		
Fees and Charges	Revenue from connection fees (to connect to Council's infrastructural services) is more than forecasted.	199
Development contributions	Development contributions revenue is less than forecasted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.	(1,654)
<u>Expenditure</u>		
Rangiora	Asset deletions due to capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated.	(222)
Oxford	Domain Rd Well No. 1 repair works. Asset deletions due to capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated.	(45) (35)
Summerhill	Asset deletions due to capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated.	(262)
West Eyreton	Asset deletions due to capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated.	(81)
District Water	Depreciation expenditure less than budget due to delays in capital works programme from last year. Assets were not commissioned last year due to projects not being completing at 30 June 2025. UV maintenance expenditure is less than forecasted.	330 100



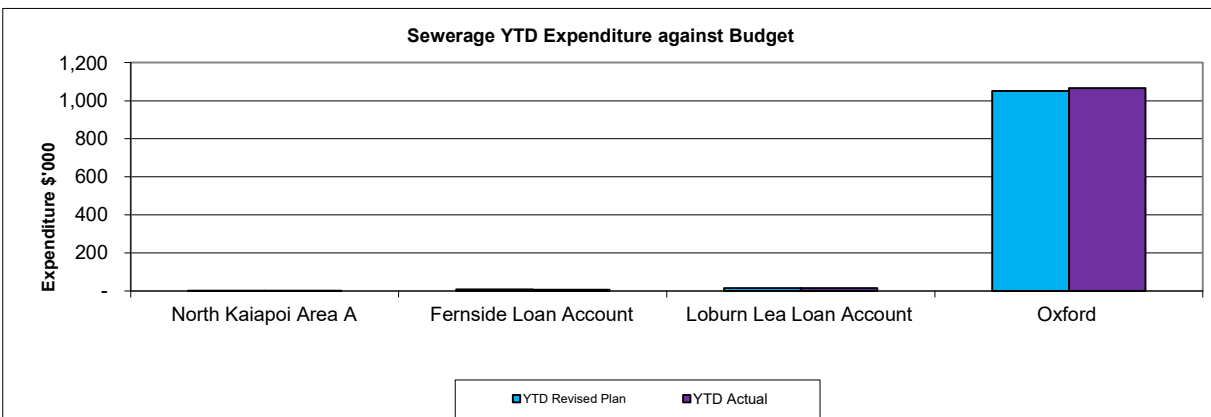
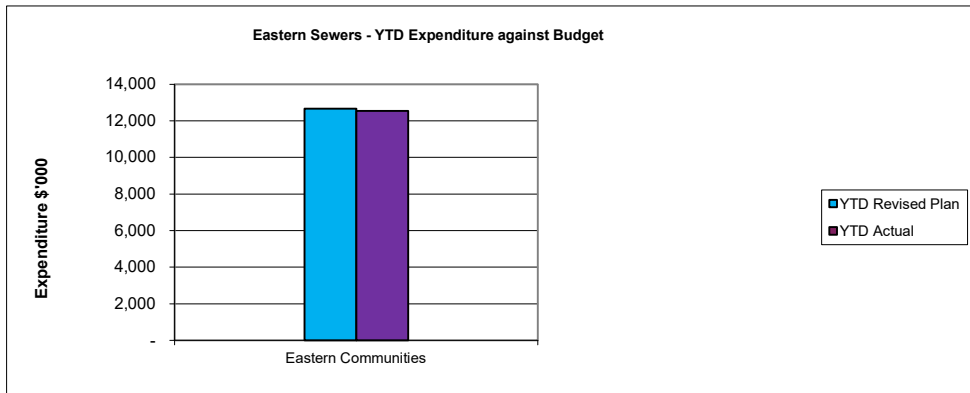
**Sewerage**

**For The Period Ended 31 March 2026**

	CURRENT YEAR						
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED	
	\$' 000	\$' 000	\$' 000	\$' 000	\$'000		%
<b>REVENUE</b>							
Targeted Rates	14,183	14,185	10,639	10,780	141		1%
Government Subsidies	1,323	1,323	-	-	-		0%
Fees and Charges	599	597	448	418	(30)		(7%)
Interest	52	52	39	230	191		490%
Development contributions	3,694	3,694	2,770	2,377	(393)		(14%)
<b>TOTAL REVENUE</b>	<b>19,851</b>	<b>19,851</b>	<b>13,896</b>	<b>13,805</b>	<b>(91)</b>		<b>(1%)</b>
<b>OPERATING EXPENDITURE</b>							
Eastern Communities	17,916	17,916	12,655	12,543	(112)		(1%)
East Rangiora	15	15	11	21	10		91%
Ohoka Utilities	2	2	1	-	(1)		(100%)
West Rangiora Structure Plan Area	71	71	53	52	(1)		(2%)
Outer East Rangiora	4	4	3	8	5		167%
West Kaiapoi Structure Plan Area	3	3	2	2	-		0%
North Kaiapoi Area A	2	2	1	1	-		0%
Fernside Loan Account	10	10	8	7	(1)		(13%)
Loburn Lea Loan Account	21	21	16	16	-		0%
Oxford	1,401	1,401	1,051	1,067	16		2%
	<b>19,445</b>	<b>19,445</b>	<b>13,801</b>	<b>13,717</b>	<b>(84)</b>		<b>(1%)</b>
Internal Interest Elimination	99	269	202	248	46		23%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>19,346</b>	<b>19,176</b>	<b>13,599</b>	<b>13,469</b>	<b>(130)</b>		<b>(1%)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>505</b>	<b>675</b>	<b>297</b>	<b>336</b>	<b>39</b>		<b>13%</b>

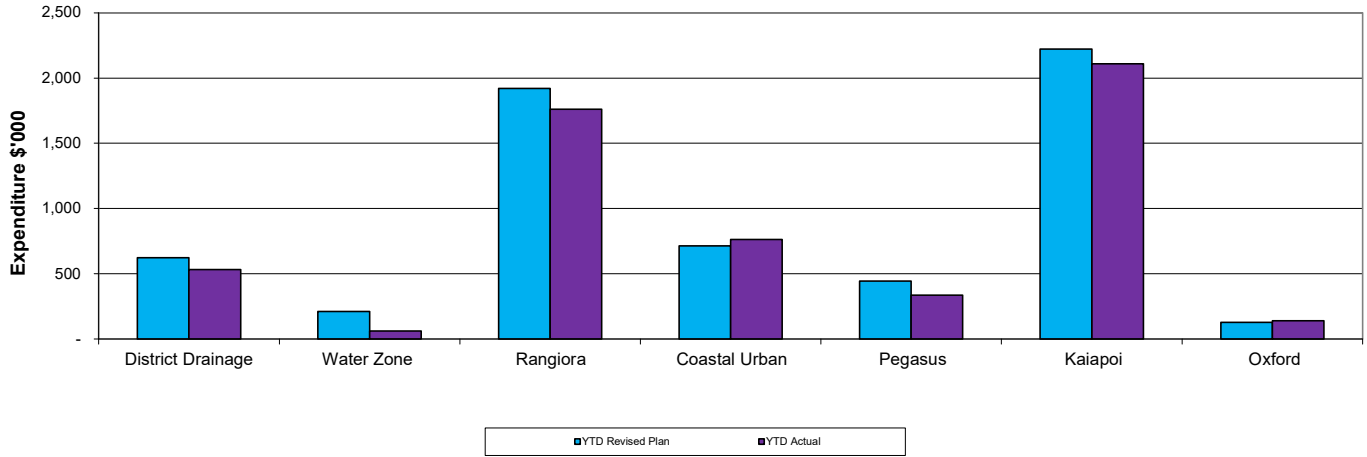
**Significant Variances - Operating**

		Variance \$'000 ( ) = unfavourable
<u>Revenue</u>		
Interest	Interest received is greater than forecasted due to higher interest rates and renewal funds built up.	191
Development contributions	Development contributions revenue is less than forecasted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.	(393)
<u>Expenditure</u>	No significant variances identified.	

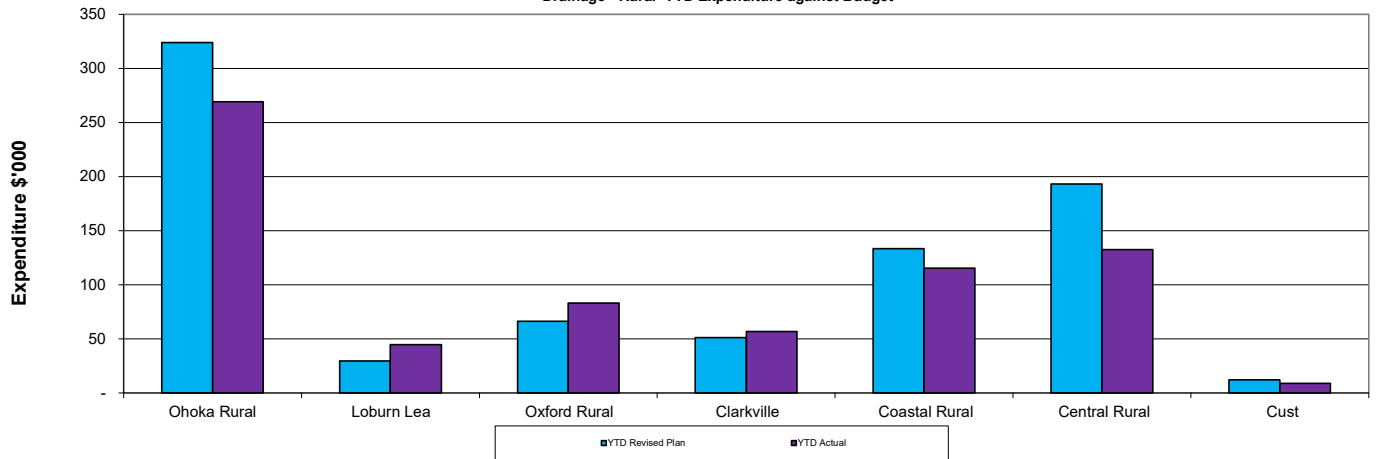


Drainage		CURRENT YEAR						
		ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED	
		\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	%	
<b>REVENUE</b>								
General Rates		1,405	1,209	907	911	4	0%	
Targeted Rates		7,571	7,571	5,678	5,672	(6)	(0%)	
Subsidies		247	303	227	108	(119)	(52%)	
Fees and Charges		69	69	52	90	38	73%	
Interest		238	238	179	104	(74)	(42%)	
Development Contributions		1,132	1,132	849	221	(627)	(74%)	
<b>TOTAL REVENUE</b>		<b>10,662</b>	<b>10,522</b>	<b>7,892</b>	<b>7,107</b>	<b>(785)</b>	<b>(10%)</b>	
<b>OPERATING EXPENDITURE</b>								
Shovel Ready Funding		-	-	-	-	-	0%	
District Drainage		724	829	622	533	(89)	(14%)	
Water Zone		280	280	210	62	(148)	(71%)	
Rangiora		2,561	2,561	1,921	1,760	(160)	(8%)	
Southbrook		124	124	93	92	(1)	(1%)	
East Rangiora		-	-	-	-	-	0%	
West Rangiora Structure Plan Area		74	74	56	71	15	27%	
West Bellgrove Kippenberger		39	39	29	37	8	28%	
Coastal Urban		950	950	712	763	51	7%	
East Woodend		2	2	2	1	(1)	(34%)	
Woodend Structure Plan Area		-	-	-	-	-	0%	
Pegasus		593	593	445	335	(110)	(25%)	
Kaiapoi		2,961	2,961	2,221	2,109	(111)	(5%)	
Kaiapoi - Area A		55	55	41	41	(1)	(1%)	
Kaiapoi - Area E		39	39	29	32	3	11%	
Oxford		170	170	127	138	11	9%	
Ohoka Rural		432	432	324	269	(55)	(17%)	
Mill Rd ODP		44	44	33	15	(18)	(54%)	
Loburn Lea		39	39	29	45	15	51%	
Oxford Rural		88	88	66	83	17	25%	
Clarkville		68	68	51	57	5	11%	
Coastal Rural		178	178	133	116	(18)	(13%)	
Central Rural		257	257	193	132	(61)	(31%)	
Cust		16	16	12	9	(3)	(26%)	
		<b>9,694</b>	<b>9,799</b>	<b>7,350</b>	<b>6,700</b>	<b>(650)</b>	<b>(9%)</b>	
Internal Interest Elimination		293	799	599	602	3	1%	
<b>TOTAL OPERATING EXPENDITURE</b>		<b>9,401</b>	<b>9,000</b>	<b>6,751</b>	<b>6,098</b>	<b>(653)</b>	<b>(10%)</b>	
<b>OPERATING SURPLUS (DEFICIT)</b>		<b>1,261</b>	<b>1,522</b>	<b>1,141</b>	<b>1,009</b>	<b>(132)</b>	<b>(12%)</b>	
<b>Significant Variances - Operating</b>								
						<b>Variance \$'000</b>		
							<b>( ) = unfavourable</b>	
<u>Revenue</u>								
Development Contributions								(627)
								Development contributions revenue is less than forecasted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.
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>								
Water Zone								148
								Predicted Zone Implementation Programme Addendum operational works underspend due to delayed projects that will not be completed this financial year.
Rangiora								160
								Drains maintenance expenditure is less than forecasted.
Pegasus								110
								Drains maintenance expenditure is less than forecasted.
Kaiapoi								111
								Drains maintenance expenditure is less than forecasted.

Drainage - Urban YTD Expenditure against Budget



Drainage - Rural YTD Expenditure against Budget



## Refuse and Recycling

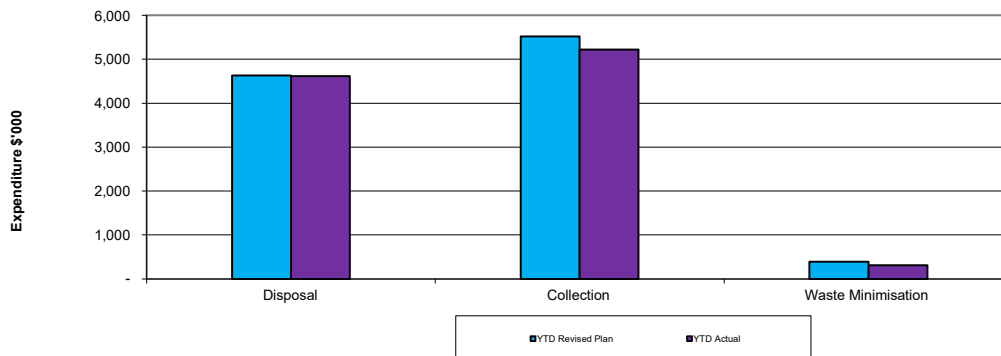
For The Period Ended 31 March 2026

	CURRENT YEAR						PERCENT ACTUAL/ REVISED
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>							
General Rates	1,190	1,024	768	771	3		0%
Targeted Rates	6,420	6,420	4,815	4,869	54		1%
Fees and Charges	5,382	5,382	4,036	4,285	249		6%
Interest	23	23	17	66	49		284%
Waste Minimisation Charges	1,608	1,608	1,206	1,041	(165)		(14%)
<b>TOTAL REVENUE</b>	<b>14,623</b>	<b>14,457</b>	<b>10,842</b>	<b>11,032</b>	<b>190</b>		<b>2%</b>
<b>OPERATING EXPENDITURE</b>							
Disposal	6,177	6,177	4,632	4,621	(11)		(0%)
Collection	7,359	7,359	5,519	5,223	(296)		(5%)
Waste Minimisation	526	526	394	311	(84)		(21%)
	<b>14,062</b>	<b>14,062</b>	<b>10,545</b>	<b>10,155</b>	<b>(390)</b>		<b>(4%)</b>
Internal Interest Elimination	6	17	13	12	-		(4%)
<b>TOTAL OPERATING EXPENDITURE</b>	<b>14,056</b>	<b>14,045</b>	<b>10,532</b>	<b>10,143</b>	<b>(389)</b>		<b>(4%)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>567</b>	<b>412</b>	<b>310</b>	<b>889</b>	<b>579</b>		<b>187%</b>

## Significant Variances - Operating

		Variance \$'000 (= unfavourable)
<b>Revenue</b>		
Fees and Charges	Wheelie Bin fees, Refuse Bag revenue and Transfer Station gate sales were more than budget.	249
Waste Minimisation Charges	Less than budget due to seasonality and lower landfill quantities due to a slower economy.	(165)
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.		
<b>Expenditure</b>		
Collection	Costs to process recycling are less than forecasted due to lower quantities.	296

Refuse and Recycling YTD Expenditure against Budget



**Recreation**

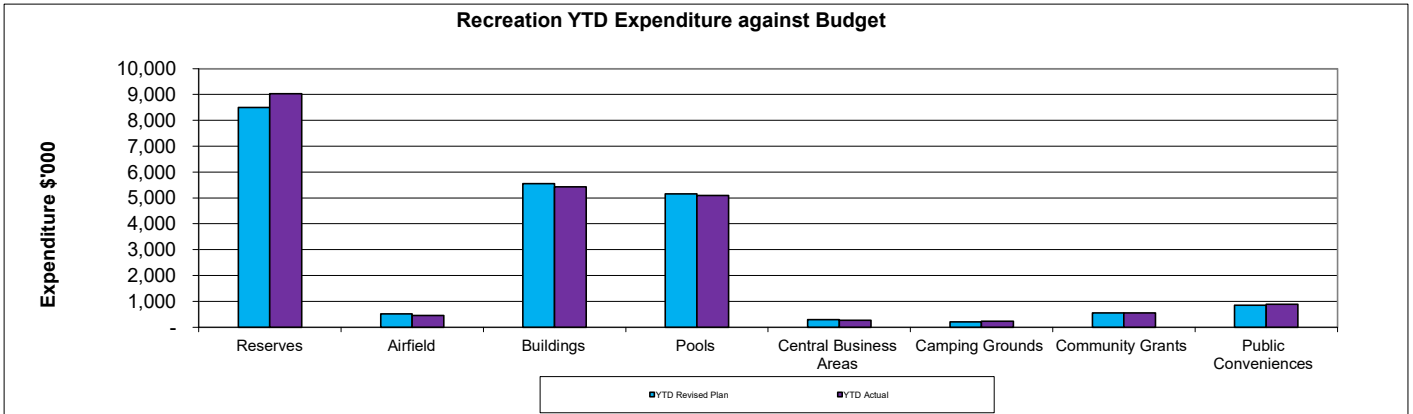
**For The Period Ended 31 March 2026**

	CURRENT YEAR				ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED	
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	YEAR TO DATE REVISED BUDGET			\$'000	%
	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$'000		
<b>REVENUE</b>								
General Rates	1,420	1,222	917	921	4		0%	
Targeted Community Services Rates	19,741	19,775	14,831	15,085	254		2%	
Targeted Rates	77	77	57	58	1		2%	
Fees and Charges	3,183	3,183	2,369	2,348	(20)		(1%)	
Subsidies and Grants	63	75	56	105	49		87%	
Development Contributions	3,227	3,227	2,420	2,082	(338)		(14%)	
<b>TOTAL REVENUE</b>	<b>27,711</b>	<b>27,559</b>	<b>20,651</b>	<b>20,600</b>	<b>(51)</b>		<b>(0%)</b>	
<b>OPERATING EXPENDITURE</b>								
Reserves	11,250	11,262	8,498	9,023	525		6%	
Airfield	690	690	518	454	(63)		(12%)	
Buildings	7,405	7,405	5,554	5,430	(124)		(2%)	
Pools	6,843	6,843	5,158	5,083	(75)		(1%)	
Central Business Areas	385	385	288	269	(20)		(7%)	
Camping Grounds	272	272	204	225	21		10%	
Community Grants	624	624	560	549	(11)		(2%)	
Public Conveniences	1,138	1,138	853	879	26		3%	
	<b>28,607</b>	<b>28,618</b>	<b>21,635</b>	<b>21,913</b>	<b>278</b>		<b>1%</b>	
Internal Interest Elimination	381	1,038	779	845	67		9%	
<b>TOTAL OPERATING EXPENDITURE</b>	<b>28,226</b>	<b>27,580</b>	<b>20,856</b>	<b>21,068</b>	<b>212</b>		<b>1%</b>	
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(515)</b>	<b>(21)</b>	<b>(205)</b>	<b>(468)</b>	<b>(263)</b>		<b>128%</b>	

**Significant Variances - Operating**

		Variance \$'000
<b>Revenue</b>		
Development Contributions	Development contributions revenue is less than forecasted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.	(338)
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.		
<b>Expenditure</b>		
Reserves	Storm damage across the tree network in both October and November 2025 has resulted in a surge in service requests. Work was tied into routine maintenance as it could be, however there was a number of limbs and debris that required clearing and in particular works at Ashley Gorge Reserve and around the Oxford Dog park and cemetery.	(330)
	Rates remissions not budgeted. Due to a change a change in policy. This is offset but increased rates revenue.	(255)
Buildings	Insurance premiums were less than forecasted.	190
	Maintenance expenditure is less than forecasted. These budgets are for reactive maintenance, fewer issues have required repair this year.	130
	Higher than forecasted depreciation expenditure due to the buildings revaluation performed on 30 June 2024.	(150)

**Recreation YTD Expenditure against Budget**

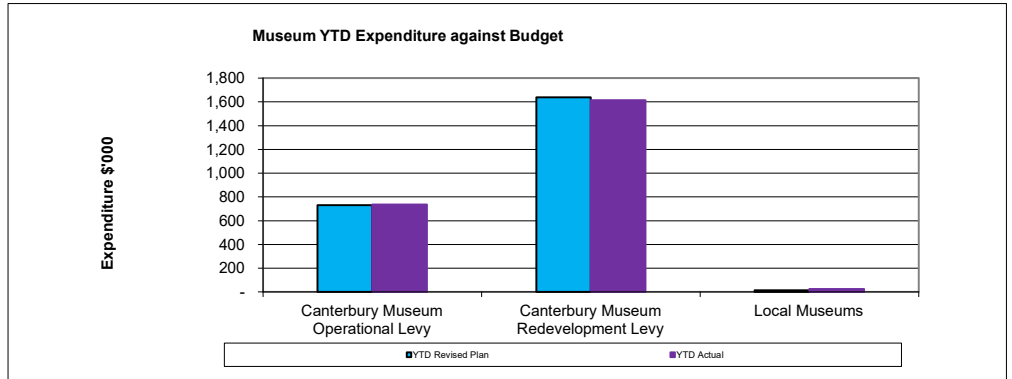
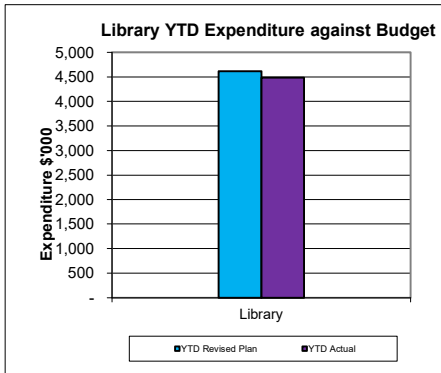


**Libraries and Museums**  
**For The Period Ended 31 March 2026**

	CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$' 000	\$' 000	\$' 000	\$' 000	\$'000	%
<b>REVENUE</b>						
Targeted Community Services Rates	5,671	5,665	4,249	4,331	82	2%
Targeted Rates	933	933	700	715	15	2%
Fees and Charges	113	113	85	106	21	25%
Subsidies and Grants	-	122	92	65	(27)	(29%)
Interest	2	2	1	0	(1)	(99%)
Development Contributions	280	280	210	21	(188)	(90%)
<b>TOTAL REVENUE</b>	<b>6,999</b>	<b>7,116</b>	<b>5,337</b>	<b>5,239</b>	<b>(98)</b>	<b>(2%)</b>
<b>OPERATING EXPENDITURE</b>						
Library	6,030	6,152	4,614	4,488	(127)	(3%)
Canterbury Museum Operational Levy	740	740	732	737	5	1%
Canterbury Museum Redevelopment Levy	1,936	1,936	1,638	1,614	(24)	(1%)
Local Museums	19	19	14	24	10	69%
	<b>8,725</b>	<b>8,847</b>	<b>6,998</b>	<b>6,863</b>	<b>(135)</b>	<b>(2%)</b>
Internal Interest Elimination	11	31	23	12	(11)	(49%)
<b>TOTAL OPERATING EXPENDITURE</b>	<b>8,714</b>	<b>8,816</b>	<b>6,975</b>	<b>6,851</b>	<b>(124)</b>	<b>(2%)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(1,715)</b>	<b>(1,700)</b>	<b>(1,638)</b>	<b>(1,612)</b>	<b>26</b>	<b>(2%)</b>

**Significant Variances**

		Variance \$'000 ( ) = unfavourable
<u>Revenue</u>		
Development Contributions	Development contributions revenue is less than forecasted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.	(188)
<u>Expenditure</u>		
Library	Rangiora Library painting and building washdown yet to be completed. Kaiapoi Library works are underway to remediate the toilets. Insurance premiums were less than forecasted.	60 65



CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Capital Projects</b>					
Resource Purchases	432	552	414	240	(174)
Misc purchases (computer, plant and equipment)	-	-	-	2	2
Lost Book Purchases	7	46	34	-	(34)
Libraries Kiosk Renewals	-	15	12	3	(9)
Kaiapoi Library Furniture & Fittings Renewals	-	29	22	-	(22)
Makerspace Fitout	-	1	1	1	-
Rangiora Library Furniture & Fittings Renewals	-	-	-	6	6
Rangiora Library Shelving Replacement	-	4	3	3	-
Rangiora Library Infrastructure Strategy Renewals	202	202	152	-	(152)
	<b>641</b>	<b>849</b>	<b>638</b>	<b>255</b>	<b>(383)</b>
<b>Loan repayments</b>					
Library	24	24	18	18	-
Canterbury Museum Redevelopment	37	37	28	-	(28)
	<b>61</b>	<b>61</b>	<b>46</b>	<b>18</b>	<b>(28)</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>702</b>	<b>910</b>	<b>684</b>	<b>273</b>	<b>(411)</b>

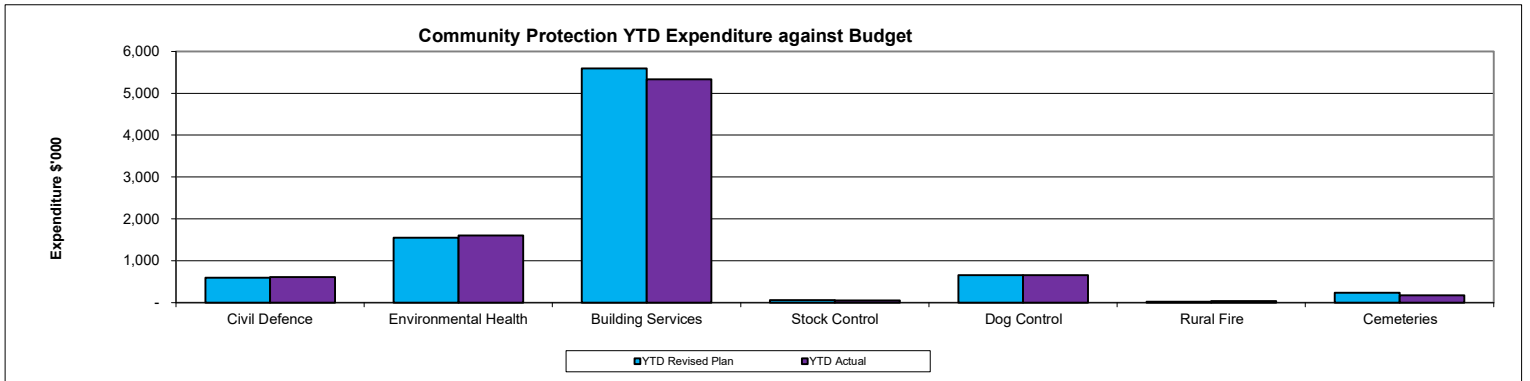
Significant Variances - Capital		Variance
		\$'000
Variances against full year revised budget:		( ) = unfavourable
Resource Purchases	Library resource purchases less than budgeted.	174
Rangiora Library Infrastructure Strategy Renewals	Project yet to commence.	152

**Community Protection  
For The Period Ended 31 March 2026**

	CURRENT YEAR						PERCENT ACTUAL/ REVISED
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>							
General Rates	2,727	2,347	1,761	1,768	7		0%
Targeted Rates	63	63	48	48	-		0%
Fees and Charges	9,230	9,230	7,146	6,849	(297)		(4%)
<b>TOTAL REVENUE</b>	<b>12,020</b>	<b>11,640</b>	<b>8,955</b>	<b>8,665</b>	<b>(290)</b>		<b>(3%)</b>
<b>OPERATING EXPENDITURE</b>							
Civil Defence	792	792	594	605	12		2%
Environmental Health	2,068	2,068	1,551	1,599	48		3%
Building Services	7,454	7,454	5,590	5,329	(261)		(5%)
Stock Control	75	75	56	48	(8)		(14%)
Dog Control	869	869	652	657	5		1%
Rural Fire	27	27	20	34	14		71%
Cemeteries	311	311	233	168	(65)		(28%)
	<b>11,596</b>	<b>11,595</b>	<b>8,696</b>	<b>8,442</b>	<b>(254)</b>		<b>(3%)</b>
Internal Interest Elimination	1	3	2	2	-		17%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>11,595</b>	<b>11,592</b>	<b>8,694</b>	<b>8,440</b>	<b>(254)</b>		<b>(3%)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>425</b>	<b>48</b>	<b>261</b>	<b>225</b>	<b>(36)</b>		<b>(14%)</b>

**Significant Variances - Operating**

		Variance \$'000 ( ) = unfavourable
<b>Revenue</b>		
Fees and Charges	Dog Control fines and charges are greater than budgeted. Increased compliance initiatives resulted in more registrations. Building Unit revenue less than budget due to economic downturn.	250 (630)
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.		
<b>Expenditure</b>		
Building Services	Due to staff vacancies which are partially offset by increased processing agents fees.	261



CAPITAL EXPENDITURE	ANNUAL PLAN	FULL YEAR REVISED	YEAR TO DATE	ACTUAL	VARIANCE
	BUDGET	BUDGET	REVISED BUDGET		
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Capital Projects (Cemeteries capital projects showed on Recreation Capital Report)</b>					
<b>Civil Defence</b>					
Replace Civil Defence centre signage	11	11	8	-	(8)
Civil Defence Cellphones	-	-	-	2	2
Generator Wiring of C/D Centres	8	8	6	-	(6)
Digital Radio Upgrade	87	87	65	-	(65)
Replacement Flood Sandbags	-	23	17	-	(17)
Flood barrier Upgrade	-	4	3	-	(3)
Flood Barrier Pump Replacement	11	11	8	-	(8)
CDEM Base (Drainage, Power & Gravel)	31	31	23	1	(22)
	<b>148</b>	<b>175</b>	<b>130</b>	<b>3</b>	<b>(127)</b>
<b>Building Services</b>					
Tablets - Inspections	-	-	-	1	1
Cellphone purchases	-	-	-	1	1
	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>
<b>Loan Repayments</b>					
Civil Defence	32	32	24	9	(15)
	<b>32</b>	<b>32</b>	<b>24</b>	<b>9</b>	<b>(15)</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>180</b>	<b>207</b>	<b>154</b>	<b>14</b>	<b>(140)</b>

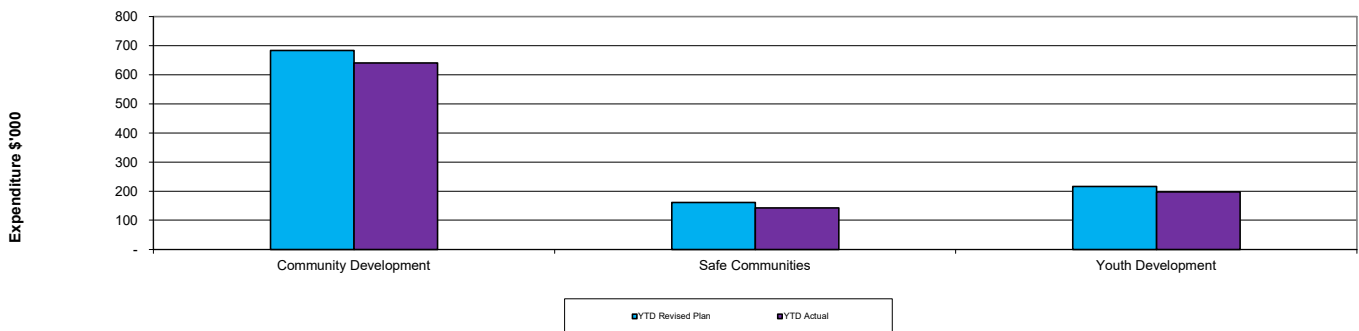
Significant Variances - Capital	Variance
	\$'000
Variances against full year revised budget:	( ) = unfavourable
No significant variances identified.	

**Community Development  
For The Period Ended 31 March 2026**

	CURRENT YEAR			ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET			
	\$'000	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>						
General Rates	1,150	990	742	746	4	1%
Interest	-	-	-	1	1	0%
Fees and Charges	1,397	1,397	1,048	982	(66)	(6%)
Subsidies	4,669	3,569	3,376	3,006	(370)	(11%)
<b>TOTAL REVENUE</b>	<b>7,216</b>	<b>5,956</b>	<b>5,166</b>	<b>4,735</b>	<b>(431)</b>	<b>(8%)</b>
<b>OPERATING EXPENDITURE</b>						
Community Development	911	911	683	641	(42)	(6%)
Safe Communities	215	215	161	143	(18)	(11%)
Youth Development	288	288	216	198	(18)	(9%)
Housing for the Elderly	2,379	2,379	1,784	1,441	(343)	(19%)
Community Housing	-	-	-	-	-	0%
	<b>3,793</b>	<b>3,792</b>	<b>2,844</b>	<b>2,422</b>	<b>(422)</b>	<b>(15%)</b>
Internal Interest Elimination	37	100	75	43	(32)	(42%)
<b>TOTAL OPERATING EXPENDITURE</b>	<b>3,756</b>	<b>3,692</b>	<b>2,769</b>	<b>2,379</b>	<b>(390)</b>	<b>(14%)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>3,460</b>	<b>2,264</b>	<b>2,397</b>	<b>2,356</b>	<b>(41)</b>	<b>(2%)</b>

**Significant Variances - Operating**

		Variance \$'000 ( ) = unfavourable
<u>Revenue</u>		
Subsidies	Housing and Urban Development (HUD) Funding less than budgeted due to less than forecasted expenditure required for the Housing HUD Funded project. New pensioner housing at Courtenay Drive, Kaiapoi.	(370)
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>		
Housing for the Elderly	Lower than forecasted depreciation expenditure due to the buildings revaluation performed on 30 June 2024.	343

**Community Development YTD Expenditure against Budget**


	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CAPITAL EXPENDITURE</b>					
<b>Capital Projects</b>					
<b>Housing for the Elderly Units Improvement</b>					
Unit Refurbishment Programme	451	451	351	383	32
Capital - Asset Management Plan	451	451	339	479	140
Housing HUD Funded	11,881	11,881	5,135	5,795	660
Land Purchase 54 Durham St	-	555	555	555	-
54 Durham Elderly Persons Housing	-	-	-	38	38
	<b>12,783</b>	<b>13,338</b>	<b>6,380</b>	<b>7,250</b>	<b>870</b>
<b>Loan Repayments</b>					
Housing For the Elderly	155	155	117	117	-
	<b>155</b>	<b>155</b>	<b>117</b>	<b>117</b>	<b>-</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>12,938</b>	<b>13,493</b>	<b>6,497</b>	<b>7,367</b>	<b>870</b>

**Significant Variances - Capital**

		Variance \$'000 ( ) = unfavourable
<u>Variances against full year revised budget:</u>		
Housing HUD Funded	Detailed design complete. Construction nearing completion. Project forecasted to come in significantly under budget due to less than expected construction costs.	(660)

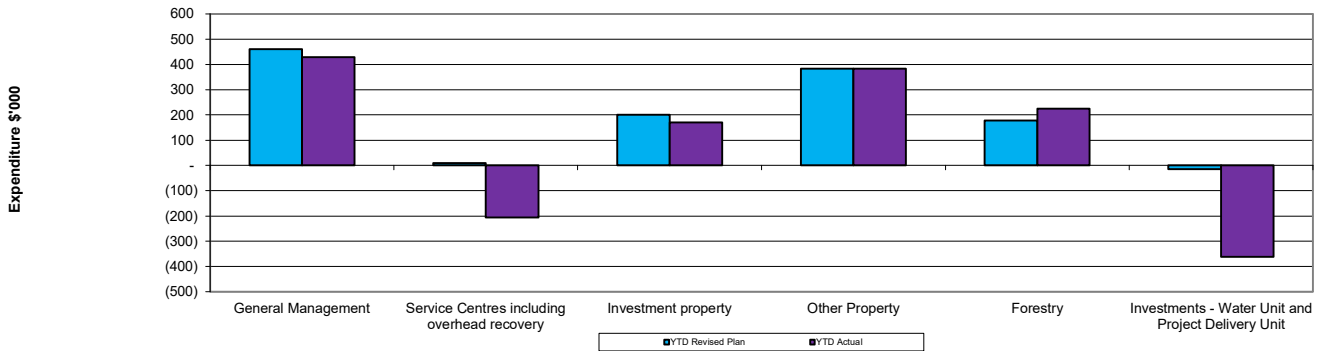
**Property, Forestry and Investments  
For The Period Ended 31 March 2026**

	CURRENT YEAR				ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED	
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET					
	\$' 000	\$' 000	\$' 000	\$' 000	\$' 000	\$'000		
<b>REVENUE</b>								
Forestry revenue	265	265	199	-	(199)	(100%)		
Investment property revenue	172	154	115	91	(25)	(21%)		
Other revenue	26	192	185	345	160	86%		
Interest	336	336	252	101	(151)	(60%)		
Dividends	538	538	264	262	(2)	(1%)		
Gain on sale/Revaluation	122	122	92	24	(68)	(74%)		
<b>TOTAL REVENUE</b>	<b>1,459</b>	<b>1,607</b>	<b>1,106</b>	<b>823</b>	<b>(283)</b>	<b>(26%)</b>		
<b>OPERATING EXPENDITURE</b>								
General Management	615	615	461	429	(32)	(7%)		
Service Centres including overhead recovery	12	12	9	(205)	(214)	(2274%)		
Investment property	268	268	201	171	(30)	(15%)		
Other Property	511	511	383	383	0	0%		
Forestry	237	237	178	225	47	27%		
Investments - Water Unit and Project Delivery Unit	(19)	(19)	(14)	(362)	(347)	2424%		
	<b>1,624</b>	<b>1,625</b>	<b>1,219</b>	<b>642</b>	<b>(577)</b>	<b>(47%)</b>		
Internal Interest Elimination	22	61	46	44	(1)	(3%)		
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,602</b>	<b>1,564</b>	<b>1,173</b>	<b>598</b>	<b>(575)</b>	<b>(49%)</b>		
Less Taxation expense	-	-	-	-	-	0%		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(143)</b>	<b>43</b>	<b>(67)</b>	<b>225</b>	<b>292</b>	<b>(438%)</b>		

**Significant Variances - Operating**

		Variance \$'000 ( )= unfavourable
<u>Revenue</u>		
Forestry revenue	No harvesting of forestry has occurred yet. Harvests are expected in Autumn or Winter therefore revenue will be recorded at this time.	(199)
Other Revenue	Project Delivery Unit revenue not budgeted. Includes hydraulic modelling for the Hurunui District Council and Finished Floor Level Flood Assessments.	160
Interest	Interest received from interest rate swaps. Market interest rates have decreased more than forecasted in the Annual Plan.	(151)
<u>Expenditure</u>		
Service Centres including overhead recovery	Insurance premiums were less than forecasted. Lower than forecasted depreciation expenditure due to the buildings revaluation performed on 30 June 2024.	145 90
Investments	Surpluses from Water Unit and Project Delivery Unit. These surpluses are seasonal. The surpluses are expected to reduce by the end of the year to approximately 5% of internal revenue.	347

**Property and Investment YTD Expenditure against Budget**



CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Capital Projects</b>					
<b>Service Centres</b>					
Site Security	144	129	96	26	(70)
Rangiora Service Centre Renewals	439	430	322	75	(247)
	<b>583</b>	<b>559</b>	<b>418</b>	<b>101</b>	<b>(317)</b>
<b>Commercial Properties</b>					
Subway - Seismic Strengthening	350	350	263	13	(250)
	<b>350</b>	<b>350</b>	<b>263</b>	<b>13</b>	<b>(250)</b>
<b>Water Unit</b>					
Water Unit Capital Equipment	-	-	-	7	7
Water Unit Buildings	-	-	-	4	4
Cellphones - Water Unit	-	-	-	3	3
Roller Door Replacement	-	-	-	14	14
	<b>-</b>	<b>-</b>	<b>-</b>	<b>28</b>	<b>28</b>
<b>Forestry capital establishment costs</b>					
Forestry capital establishment costs	47	47	36	44	8
	<b>47</b>	<b>47</b>	<b>36</b>	<b>44</b>	<b>8</b>
<b>Project Delivery Unit</b>					
Cellphones - PDU	-	-	-	4	4
	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>
	<b>980</b>	<b>956</b>	<b>717</b>	<b>190</b>	<b>(527)</b>
<b>Loan Repayments</b>					
Service Centres	76	76	57	79	22
Commercial Properties	13	13	10	26	16
	<b>89</b>	<b>89</b>	<b>67</b>	<b>105</b>	<b>38</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>1,069</b>	<b>1,045</b>	<b>784</b>	<b>295</b>	<b>(489)</b>

Significant Variances - Capital		Variance
		\$'000
<u>Variances against full year revised budget:</u>		( )= unfavourable
Rangiora Service Centre Renewals	Lighting, windows and electrical works still to be completed	247
Subway - Seismic Strengthening	Delayed due to the existing subway tenant vacating in June.	250

**Earthquake Recovery and regeneration**
**For The Period Ended 31 March 2026**

	CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$'000	\$'000	\$'000	\$'000	\$'000	%
<b>REVENUE</b>						
Rates	3,662	3,662	2,746	2,706	(40)	(1%)
Interest	-	-	-	4	4	0%
<b>TOTAL REVENUE</b>	<b>3,662</b>	<b>3,662</b>	<b>2,746</b>	<b>2,710</b>	<b>(36)</b>	<b>(1%)</b>
<b>OPERATING EXPENDITURE</b>						
General response and recovery	-	-	-	5	5	0%
District Regeneration	124	124	93	76	(17)	(19%)
Interest	2,795	2,795	2,096	2,159	62	3%
	<b>2,919</b>	<b>2,919</b>	<b>2,190</b>	<b>2,239</b>	<b>50</b>	<b>2%</b>
Internal Interest Elimination	410	1,119	839	864	25	3%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,509</b>	<b>1,800</b>	<b>1,351</b>	<b>1,375</b>	<b>25</b>	<b>2%</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>1,153</b>	<b>1,862</b>	<b>1,395</b>	<b>1,335</b>	<b>(60)</b>	<b>(4%)</b>

**Significant Variances - Operating**

Revenue  
No significant variances identified.

Expenditure  
No significant variances identified.

Variance  
\$'000  
( )= unfavourable

## Non Significant Activities

For The Period Ended 31 March 2026

	CURRENT YEAR			ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET			
	\$ '000	\$ '000	\$ '000	\$ '000	\$'000	
<b>REVENUE</b>						
Rates - Covid 19 Loan	231	199	149	150	1	1%
Fees and Charges	968	970	727	930	202	28%
Subsidies/Donations	-	-	-	-	-	0%
Interest (external interest revenue)	129	129	97	643	546	565%
Internal interest allocation	4	4	3	(591)	(595)	(17670%)
Gains	57	57	43	32	(11)	(25%)
Vested Assets	26,513	26,513	11,931	9,565	(2,366)	(20%)
<b>TOTAL REVENUE</b>	<b>27,902</b>	<b>27,872</b>	<b>12,950</b>	<b>10,729</b>	<b>(2,222)</b>	<b>(17%)</b>
<b>OPERATING EXPENDITURE</b>						
Special Funds	-	-	-	8	8	0%
Separate Accounts	196	196	147	143	(3)	(2%)
Interest expense	(985)	(985)	(739)	(3,407)	(2,668)	361%
Oncost Account	(84)	(84)	(63)	388	451	(720%)
Indirect Recoveries	117	117	88	(7)	(95)	(108%)
General Account	1,019	1,034	30	74	44	145%
Plant Operating	-	-	0	48	48	0%
Utilities Management	26	26	20	261	241	1206%
Community and Recreation Management	-	-	0	72	72	0%
Planning Manager	-	-	-	(122)	(122)	0%
District Management/Human Resources	6	12	9	60	51	0%
Information & Technology Services (excluding interest)	2,825	4,066	3,049	2,238	(811)	(27%)
Finance and Administrative Services	32	32	24	(384)	(407)	(1715%)
Service Centres	919	919	689	793	103	15%
	<b>4,071</b>	<b>5,333</b>	<b>3,255</b>	<b>168</b>	<b>(3,087)</b>	<b>(95%)</b>
<b>Add back</b> Internal Interest Elimination from Activities	1,735	4,734	3,550	3,697	147	4%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>5,807</b>	<b>10,067</b>	<b>6,805</b>	<b>3,865</b>	<b>(2,940)</b>	<b>(43%)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>22,095</b>	<b>17,805</b>	<b>6,145</b>	<b>6,864</b>	<b>718</b>	<b>12%</b>

## Significant Variances - Operating

		Variance \$'000 ()=unfavourable
<u>Revenue</u>		
Fees and Charges	Reimbursement of South Link Education Trust due diligence legal costs. Not budgeted. Land Information Memorandum's fees more than forecasted. The full year result will also be higher than budget.	97 55
Interest revenue	Below is the interest received (including interest from interest rate swaps) and this interest has been allocated to the various Council significant activities.	
	\$'000	
	<b>External interest income</b>	<b>643</b>
	Interest allocated to:	
	Roading	-
	Water	85
	Sewer	230
	Drainage	104
	Solid Waste	66
	Library	0
	Community Development	1
	Property	101
	Earthquake Recovery	4
		<b>592</b>
	Interest remained at non significant activity due to surplus funds and specific arrangements	51
Vested Assets	Only the value of known Water Services assets vested to Council has been recognised. Amount excludes roading and land vested to Council.	(2,366)
<u>Expenditure</u>		
Interest expense & interest elimination	\$'000	
	Interest expense	(3,407)
	Internal interest elimination	3,697
	<b>Net</b>	<b>290</b> largely interest on Information & Technology Services loans
Oncost	Surplus will be generated over time due to staff recoveries. Oncost over budget due to timing of holidays. This occurs at this period every year, and is expected to move back to even by year end.	(451)
Utilities Management	Charges from the Project Delivery Unit for small jobs and queries. Not budgeted. Subsidised roading professional fees reallocation are not recovering Roading overheads. Professional fees unit rates are being reviewed.	(120) (75)
Information & Technology Services (excluding interest)	CES project forecasted to be slightly underspent at year end but with minor expenditure still to be incurred in next financial year. Increased storage backup and disaster recovery costs due to additional data storage requirements.	1,045 (245)
Finance and Administrative Services	Insurance premiums were less than forecasted. Valuation expenditure to be incurred at year end. Due to staff vacancies	205 70 50

CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Capital Projects</b>					
<b>Oncost Account</b>					
Office furniture	85	85	64	44	(20)
	<b>85</b>	<b>85</b>	<b>64</b>	<b>44</b>	<b>(20)</b>
<b>Cellphones/Computers</b>					
Governance	-	-	-	2	2
Asset Information Management	-	-	-	2	2
Customer Services	-	-	-	1	1
Services Management	-	-	-	3	3
Community & Recreation Management	-	-	-	3	3
Strategic and Special Project Management	-	-	-	2	2
Communications & Engagement	-	-	-	2	2
	-	-	-	<b>15</b>	<b>13</b>
<b>Plant Renewal &amp; Replacement</b>					
Vehicles	342	342	256	119	(137)
	<b>342</b>	<b>342</b>	<b>256</b>	<b>119</b>	<b>(137)</b>
<b>Computer Services</b>					
Annual Infrst and Desktop Renewals	123	123	92	73	(19)
Additional PCs	33	33	25	29	4
Monitor Renewals	20	23	17	1	(16)
High Speed Scanners	104	104	78	-	(78)
Councillor Tablets	28	28	21	25	4
EOC Tablets & PCs	42	42	31	1	(30)
Council Staff Cellphone Renewals	-	-	-	49	49
IT Projects	1,805	1,805	1,398	180	(1,218)
<b>Computer Services</b>	<b>2,155</b>	<b>2,158</b>	<b>1,662</b>	<b>358</b>	<b>(1,304)</b>
<b>Total capital projects</b>	<b>2,582</b>	<b>2,585</b>	<b>1,982</b>	<b>536</b>	<b>(1,448)</b>
<b>Loan Repayments</b>	<b>1,050</b>	<b>1,050</b>	<b>787</b>	<b>934</b>	<b>147</b>
	<b>1,050</b>	<b>1,050</b>	<b>787</b>	<b>934</b>	<b>147</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>3,632</b>	<b>3,635</b>	<b>2,769</b>	<b>1,470</b>	<b>(1,301)</b>

Significant Variances - Capital		Variance \$'000
Variances against full year revised budget:		( ) = unfavourable
<b>Capital Projects</b>		
IT projects	IT improvement projects were delayed. The focus was on the Council Enterprise Software Project.	1,218

**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR INFORMATION**

**FILE NO and TRIM NO:** EXC-08-03 / 260505108755

**REPORT TO:** AUDIT AND RISK COMMITTEE

**DATE OF MEETING:** 19 May 2026

**AUTHOR(S):** Helene Street, Corporate Planner

**SUBJECT:** Non-Financial Performance Measures for Financial Year 2025/2026 Quarter 3 (January to March 2026)

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

  
 General Manager

  
 Chief Executive

**1. SUMMARY**

- 1.1. The purpose of this report is to provide the Audit and Risk Committee with the 'Waimakariri District Council Quarterly Non-Financial KPI Report January to March 2026' (Appendix 1, TRIM 260507110994) that reports on the degree to which the Council has achieved what it set out to do in non-financial terms, and its actual performance for the period between 1 January and 31 March 2026.
- 1.2. The Council's performance measures for each significant activity for the 2025/2026 financial year were set out in the Waimakariri District Council Long Term Plan 2024-2034.
- 1.3. These non-financial performance measures provide an overview of Council's performance against key indicators across the various functions of Council including community leadership, community services, council-controlled organisations, earthquake recovery and regeneration, infrastructure services and property management.
- 1.4. Overall results have decreased slightly compared to the same period in the previous year from 75 per cent to 74 per cent. Non-compliance themes include cost escalation constraining planned delivery, growth and network expansion affecting condition-based measures, transition impacts from new infrastructure still being optimised, resourcing and contractor capacity influencing response-time and service reliability KPIs, and data quality and recording consistency affecting reported performance. Nine (5 per cent) measures are near target, indicating that small operational or demand-management changes may materially improve year-end results. Further information on each non-compliant KPI is available in section 4.1 of this report.
- 1.5. The Quarter Three forecast for 2025/26 indicates a projected year-on-year decrease in the proportion of target measures expected to be met by year end. It is noted that this forecast remains subject to change, as unforeseen factors or shifts in the operating environment may influence final year-end outcomes.

**Year on Year Comparison**

Performance Rating	2024/25 3 <sup>rd</sup> Quarter	%	2025/26 3 <sup>rd</sup> Quarter	%	Year End Forecast	%
Target Met	73	81%	67	74%	72	80%
Target Not Met	11	12%	23	26%	18	20%

Too Early	6	7%	0	0%	0	0%
Total Performance Measures	90	100%	90	100%	90	100%

**Note:** Council Units collectively report against 90 non-financial performance indicators as shown in the above table. The attached and associated Quarterly Activities Report includes two measures (one related to wastewater, and one related to water supply) that collectively have ten sub measures that do not automatically appear in the summary report. However, the table above does reflect the assessment of all 90 measures and sub measures.

Attachments:

- i. Waimakariri District Council Quarterly Non-Financial KPI Report October to December 2025 TRIM No. 260507110994

## 2. **RECOMMENDATION**

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 260505108755.
- (b) **Receives** the Waimakariri District Council Quarterly Non-Financial KPI Report January to March 2026 (Trim: 260507110994).
- (c) **Notes** 67 (74%) of performance measures for the first quarter of the 2025/26 financial year were achieved, and 23 were not achieved.
- (d) **Notes** 23 (26%) of the measures did not meet target, but nine were within 5% of being achieved.
- (e) **Notes** 29 of the 41 mandatory measures met target, two were within 5% of being achieved.

## 3. **BACKGROUND**

- 3.1. The *Local Government Act 2002* (LGA) requires that the Council reports on progress of its annual performance measures, which are provided to the Committee quarterly and will be audited in the 2025/26 Annual Report.
- 3.2. The 2025/26 financial year is the second year of the 2024-2034 Long Term Plan (LTP), adopted by Council in June 2024. There are 90 Non-Financial Key Performance Measures in the 2024–2034 Long Term Plan. Results for all activities appear in the attached report (Appendix I, TRIM 260507110994 under the major headings in the Service Delivery section of the LTP. The attached report includes details of each measure, and provides commentary related to the corresponding results.
- 3.3. The commentary within the attached report also identifies reasons for those measures that were not achieved, and the actions required to ensure the target is achieved going forward.

## 4. **KEY ISSUES**

- 4.1. There has been a significant decrease in the target met results compared to the previous quarter from 79 to 67. The targets currently not being met this year are as follows:

Measure	Target	Reason
<p>The percentage of the sealed local road network that is resurfaced.</p> <p>*Mandatory measure</p>	5%	<p>Delivery of the Resurfacing Programme progressed during the quarter, with the majority of the works undertaken in March and April. A total of 17.908km of resurfacing was completed in the quarter, bringing the year-to-date total to 23.374km. Due to increased sealing costs under the new road maintenance contract, the programme is not expected to achieve the 5 per cent resurfacing target for the year.</p>
<p>The percentage of footpath that falls within the level of service or service standard for the condition of footpaths.</p> <p>*Mandatory measure</p>	95%	<p>The performance result for the quarter was 93.8 per cent, representing a marginal increase on the previous quarter. This result primarily reflects the vesting of new footpaths during the period. Performance remains 1.3% below the target of 95 per cent. Targeted work is underway to address assets assessed as being in poor or very poor condition.</p>
<p>Drinking water compliance (bacterial)</p> <p>*Mandatory measure</p>	100% Compliant	<p>The level of compliance was close to being fully achieved. This strong performance is largely attributable to the consistent application of chlorine disinfection across all our water supply schemes.</p>
<p>Drinking water compliance (protozoal)</p> <p>*Mandatory measure</p>	100% Compliant	<p>This lower result is primarily due to the recent installation of UV reactors in our most populated supply zones—Kaiapoi, Pegasus, and Rangiora—which are still in the process of being fully optimised.</p>
<p>The percentage of real water loss from the networked reticulation system.</p> <p>*Mandatory measure</p>	22%	<p>This figure was re-calculated in July 2025 for the 2024/25 financial year. The change from previous years is primarily due to an increase in the night flow, which proportionally affects the calculated losses.</p>
<p>The total number of complaints received by the local authority about any of the following:</p> <ul style="list-style-type: none"> <li>a) Drinking water clarity</li> <li>b) Drinking water taste</li> <li>c) Drinking water odour</li> <li>d) Drinking water pressure or flow</li> <li>e) Continuity of Supply</li> <li>f) Council's response to any of these issues.</li> </ul> <p>(Expressed per 1,000 connections to the networked reticulation system, currently 24,367)</p> <p>*Mandatory measure</p>	Less than 5	<p>A total of 49 complaints were received this quarter, equating to approximately 2.01 complaints per 1,000 connections (based on 24,367 connections to the networked reticulation system). Complaints were categorised as follows:</p> <p>Drinking water clarity: 0  Drinking water taste: 3  Drinking water odour: 0  Pressure or flow: 17  Continuity of supply: 28  Council's response to these issues: 1</p> <p><b>Note: This equates to 7 measures</b></p>

Kerbside collection service provided as scheduled.	99%	<p>Kerbside collection service delivery targets were not fully met during the quarter. A total of 318 general service requests were received, with 301 related to missed collections, partially emptied bins or missed bags. Sixteen service requests (4.3 per cent) were closed without a recorded resolution.</p> <p>Of the resolved requests 85 related to bins or bags that were not collected due to non-compliance, including incorrect placement, presentation in the wrong collection week, late presentation, overfilled or otherwise rejected reasons. A further 200 requests related to compliant bins or bags that were subsequently collected by the contractor.</p> <p>During the quarter, the average number of bins in service was 18,239 rubbish bins, 22,748 recycling bins (collected fortnightly), and 15,363 organics bins (collected weekly). This equates to 452,818 scheduled bin collections during the reporting period. As not all bins are presented for collection on each scheduled day, service delivery is monitored through the service request system. This approach provides the most reliable and practical method for assessing kerbside collection performance and identifying service issues.</p> <p>Year to date, a total of 671 general kerbside collection service requests were received. Of these, 629 related to missed collection services or partially emptied bins. Within this group, 230 requests resulted from non-compliant presentation, while 378 related to compliant bins or bags that were subsequently collected by the contractor. A total of 21 missed collection request remain unresolved year to date. This represents a 96.7% successful collection service, which is 2.3 per cent below the service target.</p>
Reduction in annual per capita quantity of waste to landfill.	184.9kg	<p>Landfill reduction targets were not almost met this quarter. The total target for 2025/26 is 246.5 kg per capita, based on the Waste Management and Minimisation Plan (WMMP) baseline of 294.0 kg per capita, with a quarterly target of 61.6 kg per capita.</p> <p>In this quarter, 61.6 kg per capita was landfilled — 0.1kg per capita (0.1%) above the target. This is an improvement on quarter 2.</p> <p>Landfill reduction targets were almost achieved in the year to date. A calculated 186.1kg per capita was landfilled, which is 1.2kg per capita (0.6%) above the target of 184.9 kg per capita.</p> <p>Per-capita values have been calculated using the Stats NZ population estimate of 69,800 for the district population as of 1 July 2025, which was released in November 2025. Note that these figures reflect only the waste managed by Council through its two solid waste transfer facilities and exclude any landfilled waste from privately operated facilities within the District.</p>
The percentage of after-hours excessive noise complaints responded to within 2 hours.	90%	<p>Due to resourcing issues, the KPI was not achieved during the quarter. Of the 107 after-hours excessive noise complaints received, 85 were responded to within the two-hour target timeframe.</p>

The percentage of complaints for serious dog attacks responded to within 1 hour.	100%	The KPI was reported as not achieved for the quarter. Data recorded in the complaints system indicates that responses did not meet the one-hour target timeframe. This result is attributable to system recording inconsistencies associated with a new contractor becoming familiar with processes and managing multiple concurrent service requests. Operationally, serious dog attack complaints were responded to within the required timeframe; however, further staff training and process refinement are required to ensure data is accurately and consistently recorded.
The percentage of all health licensing premises inspected at least once per year.	90	As at the reporting period, there are 32 health-licenced premises on record, of which 13 have been inspected. The remaining health licences are scheduled for inspection in the final quarter of the financial year, and full annual inspection coverage is expected to be achieved by year end.
The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.	95%	During the quarter, 85 of the 107 Project Information Memoranda (PIM) applications received (79.4 per cent) were issued within the statutory 20-workingday timeframe. The average processing time for all PIM applications during the period was 17.33 working days.  PIM volumes have increased as a result of changes with the new District Plan, the introduction of a private building consent authority, and granny flats legislation. The Building Unit has been managing these impacts by shared resources arrangements. While initially anticipated to be short-term, these demand pressures are now expected to continue, and longer-term resourcing requirements for the service are being considered.
The percentage of occupancy per annum.	95%	<p><b>Tyler Courts, Rangiora</b> - Units 5, 6, 7, and 8: Currently vacant for refurbishment. Work has commenced. Unit 28: Requires an engineer's report due to suspected subsidence. Part of wider Tyler Court Development project.</p> <p><b>Martyn Place, Kaiapoi</b> - Unit 2: Sustained extensive smoke and fire damage in the previous quarter; a full internal fit-out will be required. Works have commenced. Estimated 3 Month work plan.</p> <p><b>Meyer Place, Oxford</b> - Unit 2: Required asbestos removal and refurbishment, completed by late April. Unit 10: Required asbestos removal and refurbishment, completed by late April.</p> <p><b>Matthew's Court, Rangiora</b> - Unit 35: Requires an engineer's report due to suspected subsidence. Refurbishment to follow subject to engineer findings.</p> <p><b>Durham Court, Rangiora, Gladstone Road, Woodend and Ranui Mews, Kaiapoi</b>, all 100% Occupancy</p>

Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.	5	<p>The KPI target will not be achieved for the 2025/26 financial year. In line with the Trust Board's decision, no new biota nodes were established during the period.</p> <p>During the period from 1 January to 31 March 2026, a total of 753 indigenous plants were established along the Tūtaepatu Trail, supporting restoration of the coastal indigenous ecosystem. Existing plantings across the park were also maintained to support their ongoing establishment and survival.</p>
Develop and implement environmental education modules through engaging learning institutions.	5	<p>During the reporting period, the Trust hosted Christchurch North College for a cultural tour and volunteer activities, providing practical learning opportunities within the park environment.</p> <p>The Trust's engagement with Lincoln University continued through collaboration on education initiatives relating to mudfish, pest animal management, and trust governance. In addition, Christ's College students were hosted in January and April as part of their diploma programme, participating in structured volunteer planting activities that supported both learning outcomes and environmental restoration objectives.</p>
Number of business seminars and workshops delivered per annum.	16	<p>No business seminars or workshops were delivered during the reporting period. Early-year delivery is typically challenging due to low participant demand, and courses scheduled at this time have historically been difficult to fill.</p> <p>Eight half-day workshops are scheduled for delivery in the last quarter of the 2025/2026 financial year. However, there is a growing trend of reduced demand for Enterprise North Canterbury-led training, with an increasing range of alternative options available locally and online. As part of the 2026/2027 planning process, the ongoing role and value of delivering this service will be reviewed.</p>
Number of businesses opinion surveys completed per year.	2	<p>The second Business Opinion Survey is currently underway and, as at 17 April, has received 60 responses. The survey is scheduled to close at the end of April and includes questions on current economic conditions, including the impacts of international events on local businesses.</p> <p>The first Business Opinion Survey, undertaken in October, was delivered by an external provider but did not produce usable results due to material changes to the survey methodology and question set. As a result, the contract was discontinued, and delivery of the survey has since reverted to an in-house model with Council support to ensure continuity and consistency with historical survey data.</p>

## 5. OPTIONS

- 5.1. Targets for the performance measure were established and agreed in the 2024-2034 LTP. Targets cannot be amended during the three year term.
- 5.2. The Management Team has reviewed this report and supports the recommendations.

## 6. **STRATEGIC ALIGNMENT AND COMMUNITY VIEWS**

### **Mana Whenua Engagement**

- 6.1. The subject matter and/or recommendations contained within this report are likely to be of interest to mana whenua. As such, Council staff welcome the opportunity to engage with mana whenua on this matter and have provided information to Whitiora Centre Limited, as key advisors to Te Ngai Tūāhuriri Runanga, to determine whether and/or how they wish to be involved. Council staff will include views, advice and/or contributions from mana whenua in appropriate future documentation where available.

### **Groups, Organisations and the Wider Community**

- 6.2. There are a variety of groups and organisations likely to be affected by, or to have an interest in the subject matter of this report. As above, the delivery of Council services and programmes often has an impact on groups and organisations within the District, and the level of specific interest and/or effect of any Council service will be related to the specific nature of that group/organisation.

### **Implications for Community Wellbeing**

- 6.3. There are implications on community wellbeing by the issues and options that are the subject matter of this report. The non-financial performance indicators highlight performance of Council services across a range of community well-beings and enable staff and elected members to track and refine programmes of work that impact on community well-being.

### **Community Outcomes and Strategic Priorities**

- 6.4. As this report relates to non-financial performance measures across the significant activities Council delivers, all of the Council's Community Outcomes are relevant to the actions arising from recommendations in this report.

## 7. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

### **Financial Implications**

- 7.1. There are no financial implications for the decisions sought by this report. Work that is monitored and reported on through the non-financial performance indicators is funded through the individual workstreams within each department and reported against through the normal program and project reporting mechanisms.

### **Community Resilience and Sustainability**

The recommendations in this report do not have direct sustainability and/or climate change impacts. However, a number of climate change and sustainability programmes of work currently underway will result in potential changes to the way services and work programmes are delivered in the future, to ensure climate change objectives and responsibilities of Council are met.

### **Risk Management**

- 7.2. There are no risks arising from the adoption/implementation of the recommendations in this report. An environmental scan of possible impacts on performance of service delivery highlight the following key themes:

#### **7.2.1. Human Resources**

Workforce conditions remain stable, with recruitment activity continuing to support service delivery across the organisation. Overall labour market conditions have not resulted in any material changes to workforce capacity or capability during the quarter. No significant changes to human resource risks were identified. The Council will continue to monitor recruitment outcomes, retention trends, and broader labour market pressures, with further analysis to be informed by the forthcoming data.

#### **7.2.2. Central Government Reform**

The Government core policy objectives are focused on economic growth, fiscal consolidation and targeted investment. The legislative reform programme continues at pace with several proposed statutory changes likely to directly impact the Council. These include The Planning

Bill and the Natural Environment Bill that will replace the Resource Management Act, an Emergency Management Bill and an Infrastructure Funding and Finance Amendment Bill.

The policy proposal for a targeted rates cap model proposal has not yet been developed as a Bill but direction has been provided to consider the proposed model in the development of the Long Term Plan 2027 – 2037.

The Simplifying Local Government programme has gathered pace beyond the initial proposal with a request earlier this month for the Council to work with other Canterbury councils to identify a potential approach to unitary council reorganisation within a three-month timeframe. Reorganisation of local government will have a significant level of implications and potential impact on how local services are provided for in the District.

Overall, the scale and pace of legislative change—particularly in relation to the Simplifying Local Government and rates-capping proposals—continues to contribute to uncertainty in the local government operating environment.

### 7.2.3. **Economic Environment**

The global economy is likely to stay unsettled through 2026. Ongoing conflicts, especially in the Middle East, and growing divisions between countries are making it harder for the global economy to grow. At the same time, uncertainty about trade rules and higher tariffs—particularly on manufactured goods—are discouraging businesses from investing and expanding. These pressures are causing swings in global energy and commodity prices and are adding to cost pressures in many countries, including New Zealand.

New Zealand is experiencing a period of heightened fuel price volatility and fuel security uncertainty, driven primarily by disruption in global oil and refined fuel supply chains associated with conflict in the Middle East. This has resulted in a rapid increase in domestic petrol and diesel prices, with Statistics New Zealand reporting that petrol prices rose 18.6% and diesel prices rose 42.6% between February and March 2026—among the largest monthly increases recorded since the series began.

The Reserve Bank has noted that events in the Middle East have “materially altered” the outlook for both inflation and economic growth in New Zealand, with higher oil and refined petroleum prices expected to lift near-term inflation and weaken the recovery. The Bank has also indicated it is monitoring the risk of broader “second-round” impacts (for example, sustained cost increases feeding into wages and pricing behaviour), and has signalled that “decisive and timely” OCR increases may be required if medium-term inflation expectations rise.

### **Health and Safety**

7.3. There are no health and safety risks arising from the adoption/ implementation of the recommendations in this report.

## **8. CONTEXT**

### **Consistency with Policy**

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

### **Authorising Legislation**

8.2. Local Government Act 2002 (LGA).

### **Authorising Delegations**

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



JANUARY TO MARCH 2026  
(QUARTER THREE OF THE 2025-2026 FINANCIAL YEAR)  
QUARTERLY NON FINANCIAL KPI EPORT



**WAIMAKARIRI**  
DISTRICT COUNCIL

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## Significant Activities – Executive Summary

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There are a total of 111 Non-Financial Key Performance Measures in the 2021 – 2031 Long Term Plan. Results for all Activities appear in this report under the major headings in the Service Delivery section of the Long Term Plan.

The report lists all the measures along with the Target, Result, Status and Comments. Depending on the result, the measures are assigned a status as follows:

-  Target Met (met or exceeded target)
-  Almost Met Target (within 5% of target)
-  Target Not Met (greater than 5% of target)
-  To Early (measure is still to be calculated across the district for end of year or the work has not yet commenced)

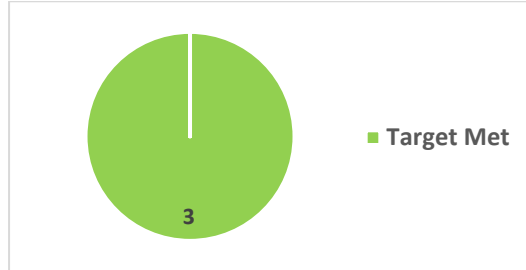
Results for this quarter show:

- 67 measures met target (74.4%)
- 23 measures did not meet target (25.6%), of these 9 were within 5% of the target (10% of the total measures)

Each major group shows a pie chart and legend highlighting the results for that group. The measures that appear with a result of no-status are the measures that are still to be started (to early).

## Community Leadership


### Key Performance Indicators - Summary



### Activity - GOVERNANCE

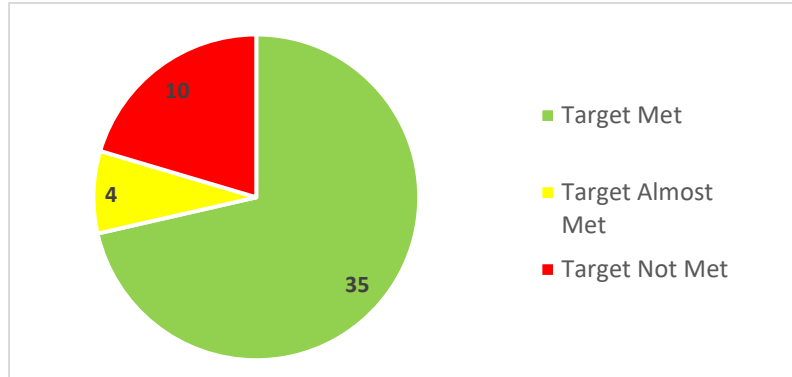
KPI	Period	Period Result	YTD Result	Status	Comments
Council staff meet with Rūnanga representatives to discuss issues as set out in the Memorandum of Understanding.	Annual Target: 4				
	Q3 FY26	1	2	●	A joint meeting with Whitiōra and the Rūnanga representatives was held on 18 February 2026. This was followed by further discussions regarding Council projects and the respective level of support to be provided by Whitiōra and/or the Rūnanga. Council staff notified of support for their project going forward.
The percentage of Land Information Memoranda (LIM) applications issued within 10 working days.	Annual Target: 100.00%				
	Q3 FY26	100%	100%	●	A total of 599 LIMs were issued during the quarter, with 100 per cent processed within the statutory timeframe of 10 working days and an average processing time of five working days. January: 138 (3 days), February: 200 (7 days), March: 261 (6 days)

## Activity – DISTRICT DEVELOPMENT

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of resource consents issued in accordance with the Resource Management Act (RMA) requirements.	Annual Target: 95.00%				
	Q3 FY26	97.50%	98.42%		During the quarter, 78 of the 80 resource consents issued, were processed in accordance with the statutory requirements of the Resource Management Act (RMA).





## Infrastructure Services


### Key Performance Indicators - Summary






### Activity – ROADS AND FOOTPATHS



KPI	Period	Period Result	YTD Result	Status	Comments
A reduction in the number of fatalities and serious injury crashes on the local road network, from the previous financial year. (There were four fatalities and 16 serious injury crashes last year) Note: This does not include crashes at intersections with a State Highway where the SH road user at fault. * Mandatory measure	Annual Target: Less than 22				
	Q3 FY26	2	10	●	There were no fatalities and two serious injury crashes during the quarter, representing a decrease of three compared with the same period in the previous financial year. The year-to-date total is ten crashes, which is six fewer than the year-to-date total for the corresponding quarter last financial year.




KPI	Period	Period Result	YTD Result	Status	Comments
The average quality of ride on a rural sealed road network, measured by smooth travel exposure. * Mandatory measure	Annual Target: 95.00%				
	Q3 FY26	98.47%	98.47%		The roughness rating surveys have not changed since the previous quarter however a small, continued increase in travel on smoother roads has resulted in a minor improvement in the Smooth Travel Exposure for rural roads. The result continues to meet the 95% target for rural roads.
The average quality of ride on an urban sealed road network, measured by smooth travel exposure. * Mandatory measure	Annual Target: 75.00%				
	Q3 FY26	83.30%	83.30%		The roughness rating surveys have not changed since the previous quarter however there has been a minor increase in travel on smoother roads, resulting in a continued improvement in the Smooth Travel Exposure for urban roads. The result continues to be met the 75% target for urban roads.
The percentage of the sealed local road network that is resurfaced. * Mandatory measure	Annual Target: 5.00%				
	Q3 FY26	2.11%	2.11%		Delivery of the Resurfacing Programme progressed during the quarter, with the majority of the works undertaken in March and April. A total of 17.908km of resurfacing was completed in the quarter, bringing the year-to-date total to 23.374km. Due to increased sealing costs under the new road maintenance contract, the programme is not expected to achieve the 5 per cent resurfacing target for the year.
The percentage of footpath that falls within the level of service or service standard for the condition of footpaths. * Mandatory measure	Annual Target: 95.00%				
	Q3 FY26	93.80%	93.80%		The performance result for the quarter was 93.8 per cent, representing a marginal increase on the previous quarter. This result primarily reflects the vesting of new footpaths during the period. Performance remains 1.3% below the target of 95 per cent. Targeted work is underway to address assets assessed as being in poor or very poor condition.




KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards. * Mandatory measure	Annual Target: 95.00%				
	Q3 FY26	98.42%	98.22%		In quarter three, 98.4 per cent of Roding service requests were responded to within the 10-working-day target, representing an improvement on the previous quarter (98.1%). The cumulative result for the year to date is 98.22%, compared with 94.37% for the previous financial year. The target of 95% continues to be met.

## Activity – WATER SUPPLY






KPI	Period	Period Result	YTD Result	Status	Comments
The extent to which drinking water complies with the drinking water standards for: a) Bacterial compliance. * Mandatory measure  DIA methodology: 100% = All met, 95-99% = Almost met, 0.01-94.9% = Partially met, 0% = None met.	Annual Target: 100.00%				
	Q4 FY25	97%	97%		The level of compliance was close to being fully achieved. This strong performance is largely attributable to the consistent application of chlorine disinfection across all our water supply schemes.  Reported annually.
The extent to which drinking water complies with the drinking water standards for: b) Protozoal compliance. * Mandatory measure  DIA methodology: 100% = All met, 95-99% = Almost met, 0.01-94.9% = Partially met, 0% = None met.	Annual Target: 100.00%				
	Q4 FY25	46%	46%		Compliance with drinking water standards for protozoal contamination reached 46%. This lower result is primarily due to the recent installation of UV reactors in our most populated supply zones—Kaiapoi, Pegasus, and Rangiora—which are still in the process of being fully optimised.  Reported annually.
The percentage of real water loss from the networked reticulation system based on 240 litres per connection per day. (Not more than 22%) * Mandatory measure	Annual Target: 22.00%				
	FY25	24%	24%		This figure was re-calculated in July 2025 for the 2024/25 financial year. The change from previous years is primarily due to an increase in the night flow, which proportionally affects the calculated losses.  Reported annually.




KPI	Period	Period Result	YTD Result	Status	Comments
<p>The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system:</p> <p>a) Attendance for urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site. (Less than 60 minutes)</p> <p>* Mandatory measure</p>	Annual Target: Less than 60 minutes				
	Q3 FY26	30.80	30.80		The median attendance time for urgent callouts in the quarter was 30.8 minutes.
<p>The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system:</p> <p>b) Resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption. (Less than 480 minutes)</p> <p>* Mandatory measure</p>	Annual Target: Less than 480 minutes				
	Q3 FY26	78.00	78.00		The median resolution time for urgent callouts in the quarter was 78 minutes (1.3 hours).

KPI	Period	Period Result	YTD Result	Status	Comments
The median response time to attend and/or resolve 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. (Less than 36 hours (2,160 minutes)) * Mandatory measure	Annual Target: Less than 36 hours				
	Q3 FY26	1.60	1.60		The median attendance time for non-urgent callouts in the quarter was 1.6 hours.
The median response time to attend and/or resolve 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. (Less than 48 hours (2,880 minutes)) * Mandatory measure	Annual Target: Less than 48 hours				
	Q3 FY26	4.20	4.20		The median attendance time for non-urgent callouts in the quarter was 4.2 hours.
The number of events that cause water not to be available to any connection for more than 8 hours.	Annual Target: 0				
	Q3 FY26	0	1		There were no unplanned water outages during the quarter.

KPI	Period	Period Result	YTD Result	Status	Comments
The total number of complaints received by the local authority about any of the following: a) Drinking water clarity b) Drinking water taste c) Drinking water odour d) Drinking water pressure or flow e) Continuity of Supply, and f) Council's response to any of these issues. (Expressed per 1,000 connections to the networked reticulation system, currently 24,367) * Mandatory measure	Annual Target: Less than 5				
	Q3 FY26	2.01	6.20		A total of 49 complaints were received during the quarter, equating to approximately 2.01 complaints per 1,000 connections (based on 24,367 connections to the networked reticulation system).  Complaints were categorised as follows: Drinking water clarity: 0 Drinking water taste: 3 Drinking water odour: 0 Pressure or flow: 17 Continuity of supply: 28 Council's response to these issues: 1
The average consumption of drinking water per day per person within the District. (Less than 450 litres) * Mandatory measure	Annual Target: 450				
	Q1 FY26	345.00	345.00		The average daily drinking water consumption per person within the District was 345 litres during the quarter, remaining well below the target of less than 450 litres.
Stockwater. The percentage of service requests responded to within 48 hours.	Annual Target: 95.00%				
	Q3 FY26	97.89%	98.97%		Of the 95 service requests received during the quarter, 93 were responded to within the 48-hour target. The two service requests that exceeded that time related to a pipeline blockage in Cust and water seepage at Gartery Gravel Pit.





## Activity – WASTEWATER





KPI	Period	Period Result	YTD Result	Status	Comments
The number of dry weather sewerage overflows from the sewerage system. (Less than 1 per 1,000 connections) * Mandatory measure	Annual Target: Less than 1				
	Q3 FY26	0.13	0.63		The number of dry weather sewerage overflows from the sewerage system was 0.13 per 1,000 connections this quarter, based on 3 recorded event and a total of 23,866 connections. This result remains well within the target of fewer than 1 overflow per 1,000 connections.
Compliance with resource consents for discharge from the sewerage system measured by the number of: a) Abatement notices. * Mandatory measure	Annual Target: 0				
	FY25	0	0		No abatement notices were received from Environment Canterbury during the quarter, indicating continued compliance.
Compliance with resource consents for discharge from the sewerage system measured by the number of: b) Infringement notices. * Mandatory measure	Annual Target: 0				
	FY25	0	0		No infringement notices were received from Environment Canterbury during the quarter, indicating continued compliance.
Compliance with resource consents for discharge from the sewerage system measured by the number of: c) Enforcement orders. * Mandatory measure	Annual Target: 0				
	FY25	0	0		No enforcement orders were received from Environment Canterbury during the quarter, indicating continued compliance.
Compliance with resource consents for discharge from the sewerage system measured by the number of: d) Convictions. * Mandatory measure	Annual Target: 0				
	FY25	0	0		No convictions were received from Environment Canterbury during the quarter, indicating continued compliance.



KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of the total number of wastewater consent conditions that have breaches that result in an Environment Canterbury report identifying compliance issues that require action.	Annual Target: 0.00%				
	Q1 FY26	0%	0%		Environment Canterbury compliance reports for the quarter identified no consent breaches resulting in significant adverse effects.
The median response times for attendance and/or resolution of 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. (Less than 120 minutes) * Mandatory measure	Annual Target: Less than 120 minutes				
	Q3 FY26	26	42		The median attendance time for overflows in the quarter was 26 minutes.
The median response times for attendance and/or resolution of 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. (Less than 480 minutes) * Mandatory measure	Annual Target: Less than 480 minutes				
	Q3 FY26	202	191		The median resolution time for overflows in the quarter was 202 minutes.

KPI	Period	Period Result	YTD Result	Status	Comments
<p>The total number of complaints received about any of the following:</p> <ul style="list-style-type: none"> <li>a) Sewerage odour</li> <li>b) Sewerage system faults</li> <li>c) Sewerage system blockages, and</li> <li>d) The Council's response to issues with sewerage system.</li> </ul> <p>Expressed per 1,000 connections to the sewerage system (1 July 2025 rating strike 23,866)</p>	Annual Target: Less than 5				
	Q3 FY26	1.09‰	3.14‰	●	<p>A total of 26 complaints were received during the quarter, equating to approximately 1.09 complaints per 1,000 connections (based on 23,866 connections to the sewerage system).</p> <p>Complaints were categorised as follows:</p> <ul style="list-style-type: none"> <li>Sewerage odour: 2</li> <li>Sewerage system faults: 4</li> <li>Sewerage system blockages: 20</li> <li>Council's response to sewerage issues: 0</li> </ul>


## Activity – STORMWATER DRAINAGE


KPI	Period	Period Result	YTD Result	Status	Comments
Urban Stormwater: a) The number of flooding events that occur as a result of the overflow from the Council's stormwater system that enters a habitable floor. * Mandatory measure	Annual Target: 0				
	Q3 FY26	0	0		No flooding events resulting from overflow of the Council's stormwater system entered a habitable floor during the quarter.
Urban Stormwater: b) For each flooding event, the number of habitable floors affected. (Expressed per 1,000 properties connected to the stormwater connection) * Mandatory measure	Annual Target: 0				
	Q3 FY26	0	0		No habitable floor flooding events occurred during the quarter, resulting in zero habitable floors affected.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: a) Abatement notices. * Mandatory measure	Annual Target: 0				
	Q3 FY26	0	0		No abatement notices were received from Environment Canterbury during the quarter, indicating continued compliance.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: b) Infringement notices. * Mandatory measure	Annual Target: 0				
	Q3 FY26	0	0		No infringement notices were received from Environment Canterbury during the quarter, indicating continued compliance.


KPI	Period	Period Result	YTD Result	Status	Comments
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: c) Enforcement orders. * Mandatory measure	Annual Target: 0				
	Q3 FY26	0	0		No enforcement orders were received from Environment Canterbury during the quarter, indicating continued compliance.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: d) Convictions. * Mandatory measure	Annual Target: 0				
	Q3 FY26	0	0		No convictions were received from Environment Canterbury during the quarter, indicating continued compliance.
The percentage of the total number of drainage consents that have breaches that result in an Environment Canterbury report that identifies compliance issues that require action.	Annual Target: 0.00%				
	Q3 FY26	0%	0%		During the quarter, no drainage consents were subject to breaches resulting in an Environment Canterbury compliance report requiring action.
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. * Mandatory measure	Annual Target: Less than 180 minutes				
	Q3 FY26	0.00	0.00		No flooding events requiring response were recorded during the quarter, and as a result no median response time was calculated for this KPI.

KPI	Period	Period Result	YTD Result	Status	Comments
The number of complaints received by a territorial authority about the performance of its stormwater system. (Expressed per 1,000 properties connected to the stormwater system) * Mandatory measure	Annual Target: Less than 10				
	Q3 FY26	1.3	3.1		During the quarter, 27 complaints were received relating to the performance of the Council's stormwater system.
Facilitate and engage with all drainage and water race advisory groups.	Annual Target: Achieved				
	Q3 FY26	Achieved	Achieved		The first round of drainage and water race advisory group meetings was held during the quarter.

## Activity – SOLID WASTE

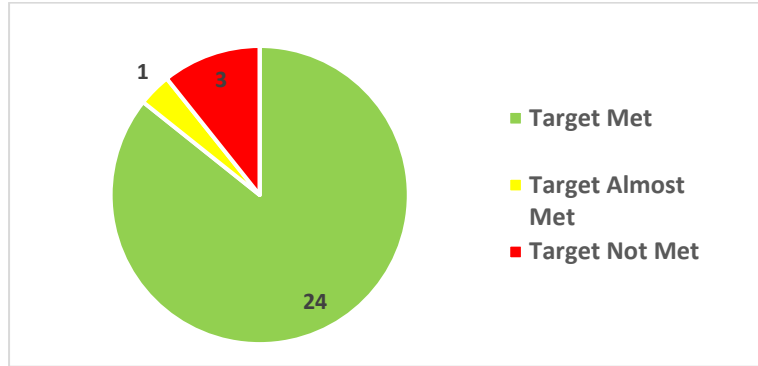
KPI	Period	Period Result	YTD Result	Status	Comments
Kerbside collection service provided as scheduled.	Annual Target: 99.00%				
	Q3 FY26	94.68%	96.66%		<p>Kerbside collection service delivery targets were not fully met during the quarter. A total of 318 general service requests were received, with 301 related to missed collections, partially emptied bins or missed bags. Sixteen service requests (4.3 per cent) were closed without a recorded resolution.</p> <p>Of the resolved requests 85 related to bins or bags that were not collected due to non-compliance, including incorrect placement, presentation in the wrong collection week, late presentation, overfilled or otherwise rejected reasons. A further 200 requests related to compliant bins or bags that were subsequently collected by the contractor.</p> <p>During the quarter, the average number of bins in service was 18,239 rubbish bins, 22,748 recycling bins (collected fortnightly), and 15,363 organics bins (collected weekly). This equates to 452,818 scheduled bin collections during the reporting period. As not all bins are presented for collection on each scheduled day, service delivery is monitored through the service request system. This approach provides the most reliable and practical method for assessing kerbside collection performance and identifying service issues.</p> <p>Year to date, a total of 671 general kerbside collection service requests were received. Of these, 629 related to missed collection services or partially emptied bins. Within this group, 230 requests resulted from non-compliant presentation, while 378 related to compliant bins or bags that were subsequently collected by the contractor. A total of 21 missed collection request remain unresolved year to date. This represents a 96.7% successful collection service, which is 2.3 per cent below the service target.</p>

KPI	Period	Period Result	YTD Result	Status	Comments
Reduction in annual per capita quantity of waste to landfill. (Annual target 246.5kg per capita, quarterly target 61.6kg per capita)	Annual Target: 251.8kg per capita				
	Q3 FY26	61.6kg	186.1kg		<p>Landfill reduction targets were not almost met this quarter. The total target for 2025/26 is 246.5 kg per capita, based on the Waste Management and Minimisation Plan (WMMP) baseline of 294.0 kg per capita, with a quarterly target of 61.6 kg per capita.</p> <p>During the quarter, 61.6 kg per capita was landfilled — 0.1kg per capita (0.1%) above the target. This is an improvement on quarter 2.</p> <p>Landfill reduction targets were almost achieved in the year to date. A calculated 186.1kg per capita was landfilled, which is 1.2kg per capita (0.6%) above the target of 184.9 kg per capita.</p> <p>Per-capita values have been calculated using the Stats NZ population estimate of 69,800 for the district population as of 1 July 2025, which was released in November 2025. Note that these figures reflect only the waste managed by Council through its two solid waste transfer facilities and exclude any landfilled waste from privately operated facilities within the District.</p>

KPI	Period	Period Result	YTD Result	Status	Comments
Increase in annual per capita quantity of materials diverted from landfill. (Annual target 217.5kg per capita, quarterly target 54.4kg per capita)	Annual Target: 212.2kg per capita				
	Q3 FY26	67.1kg	170.7kg		<p>The target for increased diversion from landfill was met this quarter. The 2025/26 annual diversion target is 217.5 kg per capita, based on the Waste Management and Minimisation Plan (WMMP) baseline of 170.0 kg per capita, with a quarterly target of 54.4 kg per capita.</p> <p>During the quarter, 67.1 kg per capita was diverted — 12.7 kg per capita (23.4%) above the quarterly target.</p> <p>The target for increased diversion from landfill was achieved in the year to date. A calculated 170.7 kg per capita was diverted, which is 4.7 kg per capita (4.7%) above the target of 163.1 kg per capita.</p> <p>Seasonal trends influence waste weights. Typically, there is an increase in total waste and diverted material volumes over the late summer and early autumn months, which is supported by diverted materials weights having increased compared to Q2 weights.</p> <p>Per-capita values have been calculated using the Stats NZ population estimate of 69,800 for the district population as of 1 July 2025, which was released in November 2025. Note that these figures reflect only the waste managed by Council through its two solid waste transfer facilities and exclude any landfilled waste from privately operated facilities within the District.</p>



## Community Services



### Key Performance Indicators - Summary






### Activity – RECREATION

KPI	Period	Period Result	YTD Result	Status	Comments
Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.	Annual Target: 90.00%				
	FY25	94%	94%	●	The 2025 survey received 16 responses across various facility users and locations. Overall satisfaction was high, with 15 out of 16 respondents (94%) indicating they would recommend Waimakariri Community Facilities—an improvement from 89% in 2024. The percentage is based on the response to the question How satisfied were you with the overall suitability of the venue for your intended activity? Key strengths included venue suitability, booking process, and accessibility. However, areas needing attention were furniture safety, cleanliness, air conditioning noise, and communication during booking. Several comments highlighted issues such as heavy tables, dirty tea towels, and inadequate restroom access for mobility users.





KPI	Period	Period Result	YTD Result	Status	Comments
The number of hectares of parkland per 1,000 residents.	Annual Target: 8 hectares				
	Q3 FY26	12.99	12.99		<p>As at the end of the quarter, the total area of parkland reserve remains stable at 906.76 hectares, with the population updated to 69,800 residents<sup>1</sup>. This results in a continuing provision of 12.99 hectares of parkland per 1,000 residents, which exceeds the target of 8 hectares per 1,000 residents. The hectares of parkland per 1,000 residents is lower this quarter because the population figure has increased, while the total area of parkland reserve has remained unchanged. Importantly, this change reflects population growth rather than a loss of parkland, and the provision level continues to sit well above the target of 8 hectares per 1,000 residents.</p> <p>The continued level of provision supports community wellbeing, biodiversity outcomes, and access to recreational opportunities, and remains well aligned with long-term strategic objectives.</p> <p><sup>1</sup>Source: <a href="#">Waimakariri District, Place and ethnic group summaries   Stats NZ</a></p>
The number of hectares of neighbourhood reserve land per 1,000 residents.	Annual Target: 1 hectare				
	Q3 FY26	1.33	1.33		<p>During the quarter, a total of 92.69 hectares of neighbourhood reserve land was provided. While the total reserve area remains unchanged from the previous quarter, the resident population increased to approximately 69,800. As a result, provision decreased from 1.40 to 1.33 hectares of neighbourhood reserve land per 1,000 residents.</p> <p>The current level of provision continues to exceed the target of 1.0 hectare per 1,000 residents, and the KPI remains achieved despite the reduced per-capita ratio resulting from population growth.</p>





KPI	Period	Period Result	YTD Result	Status	Comments
<p>The number of hectares of reserve planted in indigenous plants.</p> <p>The baseline for the Natural Environment Strategy 2023 indicates that 24.2 hectares, or 2.7% of reserve land, were planted with native vegetation.</p>	Annual Target: Increase on 24.2 hectares				
	Q3 FY26	28.96	28.96		<p>During the quarter, 28.96 hectares of reserve land were planted in indigenous species. This represented no change from the previous quarter and a cumulative increase of 4.76 hectares above the Natural Environment Strategy 2023 baseline of 24.2 hectares (2.7 per cent of reserve land).</p> <p>The KPI continues to be achieved, with indigenous planting levels above the baseline target, reflecting sustained achievement and an ongoing commitment to ecological restoration and long-term environmental outcomes.</p>
<p>Customer satisfaction with the Aquatic Facilities, as measured by a biannual survey of facility users.</p>	Annual Target: 90.00%				
	Q4 FY25	94.00%	96.25%		<p>The KPI continues to be achieved, with the most recent Aquatics Facilities Customer Survey indicating a high level of satisfaction. Overall satisfaction was reported by 94% of respondents.</p> <p>The result for the 24/25 year was 96.25%.</p>



## Activity – LIBRARIES &amp; MUSEUMS




KPI	Period	Period Result	YTD Result	Status	Comments
The number of visits per person per annum to the Kaiapoi and Rangiora Libraries based on the District's population.	Annual Target: 5				
	Q3 FY26	5.58	5.75		During the quarter, the Kaiapoi and Rangiora Libraries recorded a total of 97,332 visits, equating to 5.58 visits per person per annum. This measure is calculated using an estimated district population of 69,800 as at 1 July 2025 <sup>1</sup> . <sup>1</sup> Source: <a href="#">Waimakariri District, Place and ethnic group summaries   Stats NZ</a>
The number of visits per person per annum to the Libraries website based on the District's population.	Annual Target: 3				
	Q3 FY26	10.60	5.83		During the quarter, the Libraries website recorded approximately 185,000 individual visits, equating to 10.60 visits per person per annum. This measure is calculated using an estimated district population of 69,800 as at 1 July 2025 <sup>1</sup> . <sup>1</sup> Source: <a href="#">Waimakariri District, Place and ethnic group summaries   Stats NZ</a>
The number of public programs run by the Libraries. (1,000 per year)	Annual Target: 1000				
	Q3 FY26	307	927		During the quarter, 307 public programmes were delivered by the Libraries, bringing the year-to-date total to 927 programmes with the annual target expected to be achieved.  Public programmes offer a diverse range of events from digital skills classes, literacy-building initiatives, to experiences for children. All events have a focus on inclusion and lifelong learning, promotion of key vocational skills, and social and economic capacity building.




## Activity – COMMUNITY PROTECTION


KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of Land Use Consents (LUCs) that are reviewed for monitoring requirements.	Annual Target: 90.00%				
	Q3 FY26	100.00%	100.00%		During the quarter, a total of 31 Land Use Consents were subject to monitoring requirements. All 31 consents were reviewed in accordance with the KPI, resulting in 100 per cent compliance for the period.
The percentage of licensed food premises inspected per annum as per legislative requirements.	Annual Target: 90				
	Q3 FY26	35	118		There were 186 businesses registered operating under Food Control Plan during the quarter. Verification responsibilities vary, as some businesses elect to use third-party verifiers and not all are subject to annual (12-month) verification cycles. All food businesses required to be verified by the Council during the quarter were inspected within the required legislative timeframes, resulting in full compliance with the KPI for the reporting period.
The percentage of all licensed alcohol premises inspected at least once per year.	Annual Target: 90				
	Q3 FY26	31	121		During the period, 89 per cent of licensed alcohol businesses have been inspected at least once during the current financial year. To date, a total of 121 inspections have been completed, reflecting multiple inspections for some premises where required. The remaining 11 per cent of licensed premises are scheduled for inspection in Quarter Four, and full annual coverage is expected to be achieved by year end.
The percentage of after-hours excessive noise complaints responded to within 2 hours.	Annual Target: 90.00%				
	Q3 FY26	79.44%	82.73%		Due to resourcing issues, the KPI was not achieved during the quarter. Of the 107 after-hours excessive noise complaints received, 85 were responded to within the two-hour target timeframe.

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of all other noise complaints responded to within 48 hours.	Annual Target: 90.00%				
	Q3 FY26	0.00%	100.00%		No other noise complaints were received during the quarter, the KPI was met by default for the reporting period.
The percentage of serious nuisance complaints responded to within 48 hours.	Annual Target: 90%.				
	Q3 FY26	100.00%	100.00%		The KPI was met during the quarter, with both serious nuisance complaints responded to within the required 48-hour timeframe.
The percentage of complaints for serious dog attacks responded to within 1 hour. (Humans only)	Annual Target: 100%				
	Q3 FY26	54.55%	61.54%		The KPI was reported as not achieved for the quarter. Data recorded in the complaints system indicates that responses did not meet the one-hour target timeframe. This result is attributable to system recording inconsistencies associated with a new contractor becoming familiar with processes and managing multiple concurrent service requests. Operationally, serious dog attack complaints were responded to within the required timeframe; however, further staff training and process refinement are required to ensure data is accurately and consistently recorded.
The percentage of all health licensing premises inspected at least once per year.	Annual Target: 90				
	Q3 FY26	11	13		As at the reporting period, there are 32 health-licenced premises on record, of which 13 have been inspected. The remaining health licences are scheduled for inspection in the final quarter of the financial year, and full annual inspection coverage is expected to be achieved by year end.


KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of building consent applications processed within the statutory 20 days.	Annual Target: 95%				
	Q3 FY26	96.76%	98.25%		During the quarter, 247 building consents were granted, with an average processing time of 14.09 working days. Of these, 239 consents were processed within the statutory 20-working-day timeframe, while eight exceeded the statutory requirement.
The percentage of code of compliance certificates issued within the statutory 20 days.	Annual Target: 95%				
	Q3 FY26	98.63%	98.97%		During the quarter, 291 code compliance certificates were issued, 287 were processed within the statutory 20-working-day timeframe, with an average processing time of 4.91 working days for all certificates.


KPI	Period	Period Result	YTD Result	Status	Comments
Maintain Building Consent Authority accreditation.	Annual Target: Achieved				
	Q3 FY26	Achieved	Achieved		The Waimakariri District Council Building Consent Authority (BCA) underwent a routine assessment by International Accreditation New Zealand (IANZ) in June 2025. All General Non-Compliances (GNCs) identified in the assessment were confirmed as cleared by IANZ on 17 September 2025, and on 26 September 2025 Ministry of Business, Innovation and Employment provided confirmation of continued accreditation and a certificate of accreditation. The Waimakariri District Council BCA has been classified as low risk by IANZ, and the next routine assessment is scheduled to occur in June 2027.
The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.	Annual Target: 95%				
	Q3 FY26	79.44%	88.69%		During the quarter, 85 of the 107 Project Information Memoranda (PIM) applications received (79.4 per cent) were issued within the statutory 20-workingday timeframe. The average processing time for all PIM applications during the period was 17.33 working days. PIM volumes have increased as a result of changes with the new District Plan, the introduction of a private building consent authority, and granny flats legislation. The Building Unit has been managing these impacts by shared resources arrangements. While initially anticipated to be short-term, these demand pressures are now expected to continue, and longer-term resourcing requirements for the service are being considered.
Audit 25% of premises for building warrants of fitness annually.	Annual Target: 100				
	Q3 FY26	32	120		During the quarter, 32 of the 125 premises required to be audited annually for building warrants of fitness were inspected, equating to 25.6 per cent of the annual target for the quarter. This brings the year-to-date total to 120 inspections, representing 96 per cent of the annual requirement. The remaining five inspections (4 per cent) are scheduled for completion within the current financial year, indicating that the Council remains on track to achieve the annual audit target.


KPI	Period	Period Result	YTD Result	Status	Comments
Audit pool barriers every 3 years.	Annual Target: 324				
	Q3 FY26	131	321		During the quarter, 131 pool barrier audits were completed, exceeding the quarterly target of 80. This brings the year-to-date total to 321 audits, compared with a target of 240 at the end of the third quarter. The annual target represents the inspection of one-third of all pools in the district, equating to 324 pools. With 321 audits completed to date, the Building Unit remains on track to meet the annual pool barrier audit target.
Our Community is engaged in the district's top four Emergency Management risks: Earthquake, Tsunami, Flooding and Pandemic.	Annual Target: 3				
	Q3 FY26	5	20		The Emergency Management team supported two community events (Swannanoa Fair and the Oxford A&P Show) - to increase public awareness of the District's priority emergency management risks. Monthly Compass FM radio segments also continued, providing regular community messaging on local hazards and emergency readiness.
Our responders are trained and resourced to industry standards.	Annual Target: 4				
	Q3 FY26	3	26		During the quarter, NZRT12 undertook a recruitment campaign in January and February and delivered an induction weekend for new members. Weekly training sessions continued throughout the period to maintain operational readiness and capability. The Emergency Support Team was strengthened through the induction of a number of new members, supported by an induction weekend and regular fortnightly training evenings during early 2026. Emergency Operations Centre (EOC) staff continued to build capability through training on key operational platforms and attendance at intermediate-level EOC courses. Collectively, these activities support the KPI objective of ensuring responders are trained and resourced to industry standards.

KPI	Period	Period Result	YTD Result	Status	Comments
Community Emergency Hubs are established in cooperation with Neighbourhood Support, Residents Associations and other community-based organisations.	Annual Target: 6				
	Q3 FY26	4	6		During the year to date, Council supported the establishment of two new Community Emergency Hubs in partnership with local schools and community organisations—Southbrook (Southbrook School, launched on 13 February) and North Loburn (North Loburn School, launched on 23 February). Following the launches, community members associated with each hub progressed planning and preparedness activities through the organisation of initial follow-up meetings, supporting ongoing local leadership and hub sustainability.

#### Activity – COMMUNITY DEVELOPMENT

KPI	Period	Period Result	YTD Result	Status	Comments
Facilitation and support for collaborative networks that address issues related to health and wellbeing.  (At least four per quarter)	Annual Target: 16				
	Q3 FY26	6	18		<p>Council continues to facilitate and support collaborative networks that address health and wellbeing priorities across the district. During the quarter, Council led two Local Community Networking Forums in Kaiapoi and Rangiora, with participation from community, social services, education, and faith-based groups. Attendance typically ranged between 20–30 participants per forum.</p> <p>Council staff also supported the Social Services Waimakariri network through participation in its February meeting, including ongoing representation on the network's management committee.</p> <p>In March, Council facilitated a homelessness forum, attended by approximately 30 organisations from the local social services and housing sector, alongside relevant Council staff.</p> <p>In addition, Council facilitated and supported a number of advisory and community groups during the quarter, including:</p> <ul style="list-style-type: none"> <li>•Waimakariri Health Advisory Group (February)</li> <li>•Waimakariri Access Group (February) and</li> <li>an accessibility workshop (March)</li> <li>•Age Friendly Advisory Group (February and March)</li> </ul>

KPI	Period	Period Result	YTD Result	Status	Comments
Support groups and initiatives that connect and empower local residents.  (At least six per quarter)	Annual Target: 24				
	Q3 FY26	11	50		<p>Council continued to support groups and initiatives that connect and empower local residents through a range of facilitation, coordination, and governance support activities during the quarter.</p> <p>Support was provided to Global Locals of Waimakariri through promotion and coordination assistance for its English language programme and monthly social connection events. Council also facilitated the quarterly Migrants Steering Group meeting in February, supporting collaboration across migrant-focused services.</p> <p>Council supported the promotion and review of the Next Steps website, which enables residents to anonymously connect with local support services, and continued its support for the Waimakariri Bike Project, including assistance with securing central government funding.</p> <p>Staff remained actively engaged with Kaiapoi Community Hub stakeholders, contributing to the development of a community hub focused on engagement, education, and empowerment. This included facilitating support for the Menz Shed relocation to the site during January and February.</p> <p>The Welcoming Waimakariri Working Group participated in community events to promote the national Welcoming Week initiative, and ongoing governance support was provided to North Canterbury Neighbourhood Support.</p> <p>Council facilitated Waimakariri Youth Council meetings in January, February, and March, including meeting administration and minutes. The Mayor's Taskforce for Jobs Youth Employment Programme also continued, with 31 young people placed into employment year to date.</p> <p>In addition, Council continued to support the local arts sector through implementation of the Waimakariri Arts Strategy.</p>

KPI	Period	Period Result	YTD Result	Status	Comments
Active involvement in networks that address community safety.  (At least four per quarter)	Annual Target: 16				
	Q3 FY26	4	13		<p>As part of business-as-usual activity, Council staff continued to actively participate in and support a range of collaborative networks focused on community safety.</p> <p>During the quarter, Council supported the Violence Free North Canterbury Steering Group, including participation in a February meeting and support for a community event in Oxford. Staff also participated in the WAILIFE Suicide Prevention Steering Group meeting in March, which focused on reviewing the group's Terms of Reference and considering a refresh of the programme's branding.</p> <p>The Waimakariri Alcohol and Drug Harm Steering Group progressed planning following a successful workshop held in September. A further workshop planned for late November was postponed and will be progressed by the Parental Leave cover facilitator.</p> <p>In addition, the Down the Back Paddock rural safety programme was delivered during Term One at Kaiapoi North School, supporting rural safety awareness among students.</p> <p>These activities demonstrate continued active involvement in networks addressing community safety across the District.</p>

## Property Management

### Key Performance Indicators - Summary

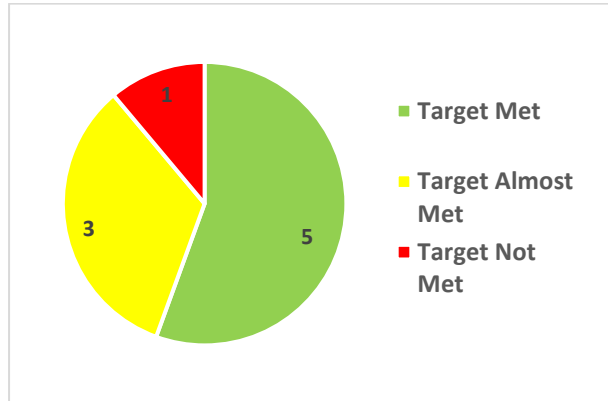


### Activity – PROPERTY MANAGEMENT

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of occupancy per annum.	Annual Target: 95.00%				
	Q3 FY26	91.96%	90.77%	●	<p><b>Tyler Courts, Rangiora</b> - Units 5, 6, 7, and 8: Currently vacant for refurbishment. Work has commenced. Unit 28: Requires an engineer's report due to suspected subsidence. Part of wider Tyler Court Development project.</p> <p><b>Martyn Place, Kaiapoi</b> - Unit 2: Sustained extensive smoke and fire damage in the previous quarter; a full internal fit-out will be required. Works have commenced. Estimated 3 Month work plan.</p> <p><b>Meyer Place, Oxford</b> - Unit 2: Required asbestos removal and refurbishment, completed by late April. Unit 10: Required asbestos removal and refurbishment, completed by late April.</p> <p><b>Matthew's Court, Rangiora</b> - Unit 35: Requires an engineer's report due to suspected subsidence. Refurbishment to follow subject to engineer findings.</p> <p><b>Durham Court, Rangiora, Gladstone Road, Woodend and Ranui Mews, Kaiapoi</b>, all 100% Occupancy</p>



## Council Controlled Organisations

### Key Performance Indicators - Summary







### Activity – TE KŌHAKA O TŪHAITARA TRUST

KPI	Period	Period Result	YTD Result	Status	Comments
Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.	Annual Target: 5				
	Q3 FY26	0	0	●	<p>The KPI target will not be achieved for the 2025/26 financial year. In line with the Trust Board's decision, no new biota nodes were established during the period.</p> <p>During the period from 1 January to 31 March 2026, a total of 753 indigenous plants were established along the Tūtaepatu Trail, supporting restoration of the coastal indigenous ecosystem. Existing plantings across the park were also maintained to support their ongoing establishment and survival.</p>



KPI	Period	Period Result	YTD Result	Status	Comments
Maintaining functional trails per year to provide walking, cycling and horse riding recreational experiences.	Annual Target: 25km				
	Q3 FY26	33	33		During the quarter, approximately 33 kilometres of trails were actively maintained to support safe and functional walking, cycling, and horse-riding experiences. Maintenance activities focused on preserving accessibility and safety for all user groups, including routine mowing and the removal of vegetation encroaching into trail corridors. Increased vegetation growth resulting from wet and warm conditions was managed through regular clearance to ensure trails remained fit for purpose.
Develop and implement environmental education modules through engaging learning institutions.	Annual Target: 5				
	Q3 FY26	4	13		<p>During the reporting period, the Trust hosted Christchurch North College for a cultural tour and volunteer activities, providing practical learning opportunities within the park environment.</p> <p>The Trust's engagement with Lincoln University continued through collaboration on education initiatives relating to mudfish, pest animal management, and trust governance. In addition, Christ's College students were hosted in January and April as part of their diploma programme, participating in structured volunteer planting activities that supported both learning outcomes and environmental restoration objectives.</p>

## Activity – ENTERPRISE NORTH CANTERBURY

KPI	Period	Period Result	YTD Result	Status	Comments
Number of businesses assessed for training and coaching needs.	Annual Target: 48				
	Q3 FY26	23	80		<p>During the reporting period, 80 businesses underwent a full assessment of training and coaching needs. Of these, 55 assessments were completed through the Regional Business Partners (RBP) funding programme, with the remaining 25 assessments undertaken outside the RBP framework.</p> <p>In addition, a further nine businesses were referred to appropriate support services without completing a full capability assessment and are therefore excluded from the KPI count.</p>
Number of business seminars and workshops delivered per annum. (16)	Annual Target: 16				
	Q3 FY26	0	9		<p>No business seminars or workshops were delivered during the reporting period. Early-year delivery is typically challenging due to low participant demand, and courses scheduled at this time have historically been difficult to fill.</p> <p>Eight half-day workshops are scheduled for delivery in the last quarter of the 2025/2026 financial year. However, there is a growing trend of reduced demand for Enterprise North Canterbury-led training, with an increasing range of alternative options available locally and online. As part of the 2026/2027 planning process, the ongoing role and value of delivering this service will be reviewed.</p>

KPI	Period	Period Result	YTD Result	Status	Comments
Number of businesses opinion surveys completed per year.  (2 per year with a minimum of 50 businesses contributing per survey)	Annual Target: 2				
	Q3 FY26	0	1		<p>The second Business Opinion Survey is currently underway and, as at 17 April, has received 60 responses. The survey is scheduled to close at the end of April and includes questions on current economic conditions, including the impacts of international events on local businesses.</p> <p>The first Business Opinion Survey, undertaken in October, was delivered by an external provider but did not produce usable results due to material changes to the survey methodology and question set. As a result, the contract was discontinued, and delivery of the survey has since reverted to an in-house model with Council support to ensure continuity and consistency with historical survey data.</p>
Support startup businesses, including people exploring starting a business and newly started businesses.  (50 per year)	Annual Target: 50				
	Q3 FY26	12	58		<p>During the reporting period, 12 prospective startup businesses were supported. Of these, six were assisted at the initial scoping stage and six were supported through the business planning stage. In addition, a further 36 individuals registered for the free ENC online startup course, supporting early-stage business development and capability building.</p>

## Activity – TRANSWASTE CANTERBURY

KPI	Period	Period Result	YTD Result	Status	Comments
Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	Annual Target: 0				
	Q3 FY26	0	0		No breaches of consent conditions were identified during the quarter that resulted in an Environment Canterbury compliance report.
The percentage of landfill available to waste transporters during normal annual transport access hours.	Annual Target: 99%				
	Q3 FY26	100.00%	99.67%		The landfill remained available to waste transporters during normal transport access hours for the quarter. While occasional wind conditions required the temporary suspension of tipping at the gas well (GW), the site continued to receive and dispatch waste containers to and from transfer stations. In addition, consented operating hours have been varied to enable 24/7 delivery of containers to the landfill, supporting continued access and service continuity.

**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR INFORMATION**

**FILE NO and TRIM NO:** EXC-57 / 260429104843

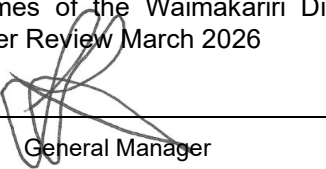
**REPORT TO:** Audit and Risk Committee


**DATE OF MEETING:** 19 May 2026

**AUTHOR(S):** Katrina Blake – Health, Safety and Wellbeing Manager

**SUBJECT:** Outcomes of the Waimakariri District Council Health and Safety Risk Register Review March 2026

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

  
General Manager

  
Chief Executive

**1. SUMMARY**

- 1.1. The purpose of this report is to present to the Audit and Risk Committee the outcomes of the March 2026 WDC Health, Safety and Wellbeing Risk Register review, and associated action plan for high-risk and/or high consequence activities.
- 1.2. There are currently 8 identified and recorded risk themes in the Health, Safety and Wellbeing Risk Register which sits alongside the Corporate Risk Register.
- 1.3. These include risks around Stress/low wellbeing, Harm from violent/aggressive public, Harm from hazards not identified or adequately managed and Workplace bullying/harassment. These are all stable with mitigations and management in place.
- 1.4. Although one risk is 'critical' and the remaining seven are 'high' and 'medium', substantial work has been completed within the past 12 months to monitor, manage and mitigate the perceived risks.
- 1.5. The Risk Register has a list of controls which are what is currently in place to manage risks and the associated risk treatments are the additional actions required to manage the risks. Over 75% of the controls and risk treatments have been either mitigated or are near completion. Our next review will be September 2026.

**Attachments:**

- i. Appendix A: Summary of current Health, Safety and Wellbeing Risk Themes with ratings controls, treatments, March 2025 review feedback and actions.

**2. RECOMMENDATION**

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 260429104843.
- (b) **Approves** the general updates to the Health, Safety and Wellbeing risk register.
- (c) **Notes** that there has been no significant change in risk assessments during this review, however, there has been an improvement in the quality of the descriptors of current control measures/risk treatments for each risk
- (d) **Notes** all completed or updated actions have been moved to the controls column

- (e) **Notes** HS1 - Stress/low wellbeing - Reduced the current consequence to 'major'. This has reduced the current risk rating to 'high' from 'critical'.
- (f) **Notes** HS2 - Harm from violent/aggressive public - Increased the current likelihood to 'likely'. This has increased the current risk rating to 'critical'.
- (g) **Notes** the current Health, Safety and Wellbeing Risks (appendix A).

### 3. **BACKGROUND**

- 3.1. The WDC Health and Safety Risk Register is reviewed twice yearly, in a scheduled process which includes staff consultation and Management Team review. Any changes to risk ratings or control measures have been included in the Health and Safety Risk Register. The last review was conducted in March 2026 led by the Health, Safety and Wellbeing Manager and incorporated feedback from the Management Team and Managers from all business units.
- 3.2. Risk reporting provides awareness of key risks, improves accountability for the management of risks and the timely completion of treatment plans, the development of work plans and communication with key stakeholders.
- 3.3. As a person conducting a business or undertaking (PCBU), the Waimakariri District Council has a duty to manage risks to health and safety and identify hazards that could give rise to reasonably foreseeable risks to health and safety, in alignment with the Health and Safety at Work Act 2015 and the Health and Safety at Work (General Risk and Workplace Management) Regulations 2016.
- 3.4. The risks identified in this register are captured at an organisational health, safety and wellbeing level. Risk Treatments are in progress and some have been completed with the department Annual Work Plan.
- 3.5. The outcomes of this review are presented in the Issues and Options section (Section 4) of this report.

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

- 4.1. A full review was undertaken of the current risk register to update completed risk treatments, controls, feedback and any additional information or clarification of the risk summary, causes and consequences.
- 4.2. For the purposes of feedback, workflow and measure, 'Current Actions HS&W Work Plan' and 'March 2026 Review Manager Feedback' columns have been added to the Register. Further information detailing the actions is captured in the Health, Safety and Wellbeing Team work programme 2026.

### 5. **Implications for Community Wellbeing**

- 5.1 There are potential implications on community wellbeing by the issues and information that are the subject matter of this report. A large majority of the operational risks identified have a public facing aspect which could negatively impact on the health, safety or wellbeing of our communities if these are not managed or monitored appropriately.

### 6. **COMMUNITY VIEWS**

#### 6.1. **Mana whenua**

Te Ngāi Tūāhuriri hapū may be affected by, or have an interest in, the subject matter of this report. Should the organisation not manage its health, safety and wellbeing risks appropriately, there are potential consequences that could have implications for our community.

## 6.2. **Groups and Organisations**

There are groups and organisations that may be affected by, or have an interest in, the subject matter of this report. Should the organisation not manage its health, safety and wellbeing risks appropriately, there are potential consequences that could have implications for our community.

## 6.3. **Wider Community**

The wider community may be affected by, or have an interest in, the subject matter of this report. Should the organisation not manage its health, safety and wellbeing risks appropriately, there are potential consequences that could have implications for our community.

## 7. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

### 7.1. **Financial Implications**

There are no financial implications of the information provided in this report.

### 7.2. **Sustainability and Climate Change Impacts**

The recommendations in this report do not have sustainability and/or climate change impacts.

### 7.3. **Risk Management**

There are no risks directly arising from the information presented in this report. Each of these risks have been assessed on their consequence and likelihood and include any mitigation measures put in place, however, reading and acting on risk management reports is crucial for maintaining a safe, compliant, and efficient organisation. Regular review of risks is an essential part of good safety leadership.

### 7.4. **Health and Safety**

There are health and safety risks arising from the adoption/implementation of the recommendations in this report. Continuous improvement, monitoring, and reporting of Health and Safety activities are a key focus of the health and safety management system.

## 8. **CONTEXT**

### 8.1. **Consistency with Policy**

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

### 8.2. **Authorising Legislation**

The key legislation is the Health and Safety at Work Act 2015

### 8.3. **Consistency with Community Outcomes**

The Council's community outcomes are relevant to the actions arising from recommendations in this report.

### 8.4. **Authorising Delegations**

The Audit and Risk Committee and Council have the delegated authority to receive this report.

**Appendix A: Summary of current Health, Safety and Wellbeing Risk Themes with ratings and controls and treatments**

ID#	Risk description	Risk response (controls)	Rating	Risk treatments	Action to date
HS2	Harm from violent/aggressive public	<ul style="list-style-type: none"> <li>Procedures, policies, guidelines and resources are in place and available for all staff</li> <li>Training provided to public facing staff</li> <li>Interaction Management Plans, system alerts, cameras, panic alarms (Aquatic and Library Facilities) and visitor sign in records in place. Duress alarm install and drills are all in progress.</li> <li>Peer Support Programme and Employee Assistance Programme (EAP) services available to all staff.</li> <li>Trespass notices</li> <li>Security/restriction of entry</li> <li>Regular reporting (sick leave usage, attrition rate, engagement of RAISE services, employment relations case numbers etc)</li> <li>CCTV cameras in place</li> </ul>	Critical	<ul style="list-style-type: none"> <li>Update site security reviews</li> <li>Implement Site Security Review action plan</li> <li>Install duress alarms</li> </ul>	<ul style="list-style-type: none"> <li>Progress has been made on the Site Security Review Action Plan.</li> <li>Additional CCTV cameras have been installed. A screen has been installed in the Rangiora Library.</li> <li>A programme of work is underway for a blue light system, crisis management plans and drill training.</li> </ul>
HS1	Stress/low wellbeing	<ul style="list-style-type: none"> <li>Procedures, policies, guidelines and resources are in place and available for all staff</li> <li>Wellbeing strategy in place</li> <li>Peer Support Programme and Employee Assistance Programme (Raise) services available to all staff</li> <li>Training provided to people, leaders and staff</li> <li>Regular reporting (sick leave usage, attrition rate, engagement of RAISE services etc)</li> <li>Annual Employee Engagement Survey</li> <li>Annual Health Checks</li> <li>Annual occupational health monitoring (WU)</li> <li>Work plan complete and aligned with the Risk register.</li> </ul>	High	<ul style="list-style-type: none"> <li>Team charter</li> </ul>	<ul style="list-style-type: none"> <li>The Wellbeing Strategy and Wellbeing Strategy Resources Booklet have been approved and circulated.</li> <li>Department (HS&amp;W Team) work plan complete and ready for review.</li> <li>Wellbeing Training delivered to the Leadership Team.</li> </ul>

		<ul style="list-style-type: none"> <li>• Various information sessions have been shared across leadership. Training is being fostered.</li> <li>• Our Voice surveys</li> </ul>			
HS3	Harm from hazards not identified or adequately managed (e.g. working around water ways, faulty equipment, underground services etc)	<ul style="list-style-type: none"> <li>• All staff and contractors are trained / qualified / experienced / licensed</li> <li>• Procedures, policies, guidelines and manuals are in place and available for all staff</li> <li>• Site Hazards identified by undertaking site induction, Take-5 form and Job Safety Analysis (JSA) prior to commencing work. Added to Assura.</li> <li>• Site Specific Safety Plans and Hazard Registers are communicated to staff and contractors.</li> <li>• Contractor and staff inductions to site</li> <li>• Regular audits carried out by Health, Safety &amp; Wellbeing Unit to ensure compliance</li> <li>• Personal Protective Equipment (PPE) provided and used by staff</li> <li>• Equipment maintained and pre-start checks undertaken before work commences.</li> <li>• Regular reporting (sick leave usage, HS&amp;W)</li> <li>• Registers maintained (competencies, equipment and maintenance schedule, training)</li> <li>• Reviewed and new documentation in Quality Docs.</li> </ul>	High	<ul style="list-style-type: none"> <li>• Investigate and implement site audits</li> <li>• Review of the inclusion of Health and Safety requirements within contracts</li> <li>• Review contractor inductions</li> </ul>	<ul style="list-style-type: none"> <li>• Low risk contractor inductions have been added as a checklist to Assura for ease of use.</li> <li>• All checklist added to the Assura app can be accessed as a QD for business continuity purposes.</li> <li>• Progress has been made with the requirements for a contractor prequalification module (Assura) to reduce the risk around compliance.</li> </ul>
HS4	Interpersonal and behavioral psychosocial hazards (bullying, harassment, poor culture)	<ul style="list-style-type: none"> <li>• Procedures, policies, guidelines and resources are in place and available for all staff</li> <li>• Wellbeing strategy</li> <li>• Peer Support Programme and Employee Assistance Programme (EAP) services available to all staff.</li> <li>• Training provided to people leaders and staff</li> </ul>	High	<ul style="list-style-type: none"> <li>• Develop and Implement Wellbeing Strategy</li> <li>• Leadership development training</li> </ul>	<ul style="list-style-type: none"> <li>• Refresher training</li> <li>• Training for people leaders - training being run by HR</li> <li>• Team Leaders - confidence in escalating</li> <li>• The Wellbeing Strategy and Wellbeing Strategy Resources</li> </ul>

		<ul style="list-style-type: none"> <li>Regular reporting (sick leave usage, attrition rate, engagement of RAISE services, employment relations case numbers etc)</li> <li>Our Voice Survey</li> </ul>		<ul style="list-style-type: none"> <li>Robust recruitment and selection process"</li> </ul>	<ul style="list-style-type: none"> <li>Booklet have been approved and circulated.</li> <li>Our Voice 2025 survey is out for completion.</li> <li>Psychological safety training for people leaders have been delivered.</li> </ul>
HS5	Working alone / safe working in the field	<ul style="list-style-type: none"> <li>Procedures, policies, guidelines and manuals in place and available for all staff</li> <li>In/Out board, Booking Systems (BU), Vehicle GPS, radios and Personal Locator Units (relevant field staff) in use. In progress and exploring lone worker options, including contractor location within WDC Assets.</li> <li>Regular reporting (sick leave usage, ACC)</li> <li>Regular audits carried out by Health, Safety &amp; Wellbeing Unit</li> <li>Training provided to relevant staff</li> <li>Person/property alert system</li> </ul>	High	<ul style="list-style-type: none"> <li>Review personal locator units and technology available.</li> <li>Lone Worker guidance and processes to be reviewed once decision on locator units is complete</li> <li>Review of Safe Working the Field Manual. Explore lone worker options, including contractor location within WDC Assets.</li> </ul>	<ul style="list-style-type: none"> <li>Review of the Safe Working in the field Manual is underway.</li> <li>Locator unit/lone worker options are currently being explored.</li> <li>Lone Worker guidance to be reviewed once a process has been established.</li> <li>Current working group is developing a bench mark survey to review all current emergency comms, devices and processes for lone worker/emergency comms.</li> <li>An education piece will be delivered once the review and confirmation of communication style is completed.</li> </ul>
HS6	Harm from hazardous substances.	<ul style="list-style-type: none"> <li>Asbestos Management System (Assura)</li> <li>Procedures, policies, guidelines and manuals are in place and available for all staff</li> <li>Hazardous Substance Inventories are held for all WDC buildings/assets, including Asbestos registers and management plans. Asbestos management System in place.</li> <li>Relevant staff and contractors are trained / qualified / experienced / licensed</li> <li>Audits carried out by Health, Safety &amp; Wellbeing Unit to ensure compliance</li> </ul>	High	<ul style="list-style-type: none"> <li>Create asbestos management system</li> <li>Review current HSNO Management Policy. Need to consider if policy is still relevant as requirements covered by legislation.</li> </ul>	<ul style="list-style-type: none"> <li>Review HSNO function and where this sits in the organisation Complete</li> <li>Adequate training</li> <li>Supervision</li> <li>Asbestos Management system within the new H&amp;S system (Assura) has been implemented and all asbestos assets have been added to the Asbestos Management Register in Assura.</li> </ul>

		<ul style="list-style-type: none"> <li>• Personal Protective Equipment (PPE) provided and used by staff</li> <li>• Site Hazards identified by undertaking Take-5 form and briefing/toolbox talks prior to commencing work</li> <li>• Occupational health monitoring undertaken</li> <li>• Regular reporting (sick leave usage, incidents)</li> <li>• HSNO Management Policy</li> </ul>		<ul style="list-style-type: none"> <li>• Develop Asbestos Management plan</li> <li>• Undertake inspections of Rangiora Airfield lease holders (2026) to ensure compliance with HSNO requirements.</li> </ul>	<ul style="list-style-type: none"> <li>• The Asbestos Management Plan is approved.</li> <li>• Airfield hanger inspection requests are being circulated to occupants.</li> </ul>
HS7	Harm from work activity	<ul style="list-style-type: none"> <li>• Procedures, policies, guidelines and manuals in place and available for all staff</li> <li>• Training provided to all staff</li> <li>• Inductions (HS&amp;W and on site)</li> <li>• Appropriate equipment provided, maintained, any pre-start checks undertaken before work commences</li> <li>• Personal Protective Equipment (PPE) provided and used by staff</li> <li>• Occupational health monitoring (e.g. vaccinations, hearing etc)</li> <li>• Annual all staff health checks</li> <li>• New employee inductions (HS&amp;W and Fleet)</li> <li>• Site Specific Safety Plans and Hazard Registers in place, site audits undertaken</li> <li>• Relevant staff and contractors are trained / qualified / experienced / licenced</li> <li>• Permits</li> <li>• Regular reporting (sick leave usage, ACC, incident)</li> </ul>	Medium	<ul style="list-style-type: none"> <li>• All unit Risk Registers completed and up to date</li> <li>• Review of plant and equipment maintenance schedules and checklists</li> <li>• These have been added to Assura with workflows.</li> </ul>	<ul style="list-style-type: none"> <li>• Refresher training</li> <li>• Review SOPs</li> <li>• Workplace walkarounds</li> <li>• Permits</li> <li>• Competency records</li> <li>• Annual Health Checks planned</li> <li>• Water Unit Occupational Testing planned for September 2026</li> <li>• Plant and equipment maintenance schedules/checklists have been added to Assura with workflows and inspection documentation..</li> </ul>
HS8	Harm to volunteers	<ul style="list-style-type: none"> <li>• Procedures, policies, guidelines and manuals in place and available for all volunteers and supervising staff</li> <li>• Personal Protective Equipment (PPE) provided and used by volunteers</li> </ul>	Medium	<ul style="list-style-type: none"> <li>• Adequate Training and induction</li> <li>• Review of volunteer inductions and training (NZRT12)</li> </ul>	<ul style="list-style-type: none"> <li>• Training SOP for NZRT12 is under review.</li> <li>• Incident reporting was delivered to NZRT12. Incident reporting under their current MOU.</li> </ul>

		<ul style="list-style-type: none"><li>• Health and safety plans provided (where required) and briefing/site induction prior to commencing work</li><li>• Robust recruitment and vetting</li><li>• Regular reporting (incident, attrition)</li><li>• NZRT12 competencies and training</li><li>• Induction and training programmes</li></ul>			<ul style="list-style-type: none"><li>• Assura has been configured to receive reports for NZRT12.</li></ul>
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**WAIMAKARIRI DISTRICT COUNCIL****REPORT FOR INFORMATION**

**FILE NO and TRIM NO:** GOV-39 / 260505108754

**REPORT TO:** AUDIT AND RISK COMMITTEE

**DATE OF MEETING:** 19 May 2026

**AUTHOR(S):** Thea Kunkel, Governance Team Leader

**SUBJECT:** Reporting on LGOIMA Requests for the period 1 January 2026 to 31 March 2026

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

  
General Manager

  
Chief Executive

**1. SUMMARY**

- 1.1 This quarterly report provides an update to the Audit and Risk Committee on the requests for information made under the Local Government Official Information and Meetings Act 1987 (LGOIMA).
- 1.2 From 1 January to 31 March 2026, the Council received 74 official requests, which were four more than the same period in 2025. Also, the Council responded to 71 official requests during the period under review, 17 more than in the same period in 2025. The official requests were mostly for information on resource and building consents, CCTV footage, noise complaints, rates, and pollution.

**Attachments:**

- i. Table of requests from 1 January 2026 to 31 March 2026 (Trim 260505108929).

**2. RECOMMENDATION**

**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 260505108754.
- (b) **Notes** that the Council received 74 official requests and responded to 71 official requests for information from 1 January to 31 March 2026, 17 more than the 54 official requests responded to in the same period in 2025.
- (c) **Notes** that the Council responded to requests within an average timeframe of 10 working days.

**3. BACKGROUND**

- 3.1 Any member of the public may request official information from the Council. The Local Government Official Information and Meetings Act 1987 (LGOIMA) sets out the process for managing these requests, including statutory timeframes and the criteria for determining whether information should be released. LGOIMA is the local government equivalent of the Official Information Act 1982, which applies to central government agencies and may be more familiar to the public.
- 3.2 Under LGOIMA, the authority to make decisions on the release of information is delegated to the Chief Executive and sub-delegated to the Governance Manager.

- 3.3 Information on LGOIMA requests is reported weekly to the Management Team and quarterly to the Audit and Risk Committee. The previous report covered the period from 1 October to 31 December 2025. This report covers the subsequent period from 1 January to 31 March 2026.

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

- 4.1 The Council processes requests for information in accordance with the LGOIMA and the Privacy Act 2020. These legislative frameworks aim to balance the principles of transparency and public interest with the need to protect personal privacy.
- 4.2 In line with LGOIMA, all information is made available unless there is a valid reason for withholding it under the Act. Grounds for withholding information may include, but are not limited to, the following:
- To avoid prejudicing the maintenance of the law.
  - To protect the safety of any individual.
  - To uphold the privacy of natural persons.
  - To prevent the disclosure of confidential or commercially sensitive information.
  - To avoid causing serious offence to Tikanga Māori or disclosing the location of wāhi tapu.
  - To maintain obligations of confidence.
  - To prevent prejudice to:
    - Public health or safety,
    - The Council's legal professional privilege,
    - The commercial activities of the Council, or
    - Ongoing negotiations involving the Council.
- 4.3 Table 1 below provides a summary of the official information requests responded to by the Council during the period 1 January to 31 March 2026. The Council responded to requests within an average timeframe of 10 working days. During this period, the Council met the statutory 20-working-day timeframe for all requests.

Month	Number of applications responded to	Number of responses not meeting the statutory requirements
January 2026	10	None
February 2026	37	None
March 2026	24	None
<b>Total</b>	<b>71</b>	None

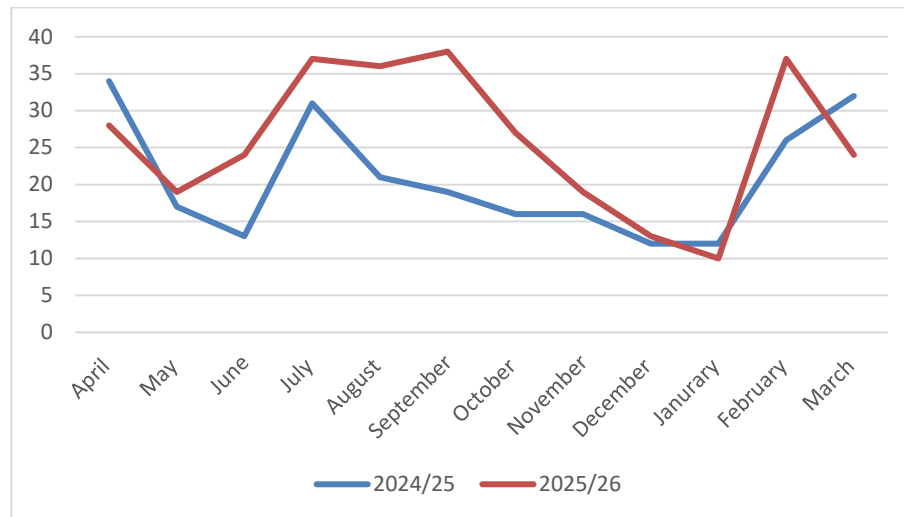
**Table 1:** Summary of the number of Official Requests responded to from 1 January to 31 March 2026.

- 4.4 From 1 January to 31 March 2026, staff spent approximately 132 hours responding to official information requests. The internal process for managing these requests involves multiple layers of staff and management to ensure the accuracy and appropriateness of the information released. While section 13(1A) of the LGOIMA permits agencies to charge for the supply of official information, the Council generally does not impose charges.
- 4.5 On 25 June 2024, the Council formally adopted a schedule of fees for LGOIMA requests as part of the 2024–2034 Long Term Plan. These fees are not intended to achieve full cost recovery, in line with guidance from the Office of the Ombudsman, which considers full cost recovery inconsistent with the purpose of the legislation, to progressively increase the availability of official information. The adopted fees are based on the Ministry of Justice Charging Guidelines and endorsed by the Office of the Ombudsman. Under these guidelines, staff time is charged at \$76 per chargeable hour (including GST), regardless of the staff member's role or seniority. Based on these guidelines, the estimated cost to the Council for responding to LGOIMA requests during the reporting period was approximately \$10,032. During the reporting period, no official information requests incurred charges.

4.6 To date, the Council has not charged for processing any information requests. However, the following requests were considered substantial. The Council therefore decided to seek payment for the time involved in processing them, as meeting the requests would have significantly impacted the Council's ability to resource its other operations. Alternatively, the requester is asked if they wish to refine their enquiry:

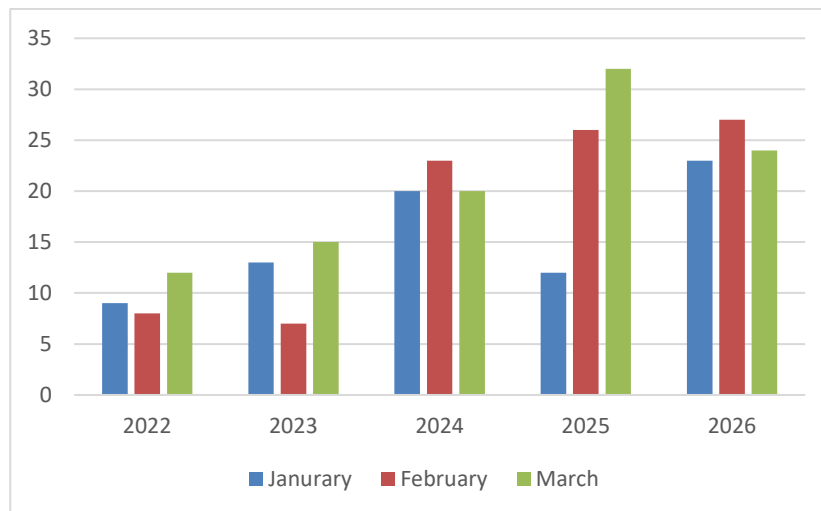
- A request for information about disputes, complaints, or non-compliance with Council rules and statutory obligations, including rates, dog registration, or other Council charges, and the impact of these matters Council resources. The request covered five years and involved a large volume of documents requiring review and validation. The initial estimated time exceeded 30 working hours. The applicant chose to refine the request.
- A request for copies of all documents held by the Council relating to a property on Pegasus Main Street. The request covered approximately ten years and involved a substantial number of records. The initial estimated time exceeded 24 working hours. Staff are continuing to work with the requester.
- A request for copies of all documents that the Council holds relating to two individuals, and all properties owned by a company in which those individuals are shareholders/directors. The request involved numerous records requiring review. The initial estimated time exceeded 24 working hours. The applicants chose to refine their request.

4.7 Graph 1, below, highlights the number of official information requests received in 2024/25 compared with 2025/26. There was a 25.3% year-on-year increase in requests for the period under review. It is important to note that the complexity and scope of individual requests significantly influence the time and resources required for response. Many requests contain multiple questions or require extensive research and the collation of information.



**Graph 1:** Summary of the number of Official Requests received from April to March 2024-2026.

- 4.8 Graph 2, below, illustrates the trend in official information requests received by the Council over the past five years. The number of requests has increased significantly, rising approximately 164% from 29 requests in 2022 to 74 in 2026 over the January to March period.



**Graph 2:** Summary of the number of Official Requests received from 2022 to 2026

- 4.9 To promote transparency and accountability, the Council maintains a publicly accessible list of all official information requests received. This list is available on the Council's website at: <https://www.waimakariri.govt.nz/services/online-services/request-it> (*refer to the attachment to this report*). While the existence of requests is published, the release of the actual information remains subject to the provisions of the Local Government Official Information and Meetings Act 1987 (LGOIMA) and the Privacy Act 2020. In addition, the Council considers any potential civil or criminal liability arising from the publication of information.
- 4.10 The Council also received two requests, which were dealt with under the Privacy Act 2020. Council staff spent more than 40 hours responding to the two applications. The Privacy Commissioner is very clear that the Council is obligated to provide the information free of charge.
- 4.11 This report to the Audit and Risk Committee serves as an accountability mechanism, demonstrating the Council's compliance with its statutory obligations. It also provides insight into the volume and nature of requests received, some of which may reflect matters of public interest.
- 4.12 **Implications for Community Wellbeing**  
The matters addressed in this report do not have direct implications for community well-being. However, the LGOIMA plays an essential role in supporting community engagement by providing a formal mechanism for the public to access official information. This contributes to greater transparency, accountability, and participation in local democratic processes and Council activities.
- 4.13 The Management Team has reviewed this report and supports the recommendations.

## 5. **COMMUNITY VIEWS**

### 5.1 **Mana Whenua**

Te Ngāi Tūāhuriri hapū is not likely to be affected by or have an interest in the subject matter of this report.

## 5.2 **Groups and Organisations**

No other groups or organisations, aside from those who requested information, are likely to be affected by or interested in the subject matter of this report.

## 5.3 **Wider Community**

The wider community was consulted on the proposed charging for LGOIMA requests as part of the draft 2024-34 Long Term Plan process. Seventeen people commented that they did not consent to the proposed fees for official information requests. After considering all the submissions, the Council authorised charging for LGOIMA requests by officially adopting these fees into its charging schedule on 25 June 2024.

## 6. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

### 6.1 **Financial Implications**

No financial implications are sought from this report.

The Council authorised charging for LGOIMA requests by officially adopting these fees into its charging schedule on 25 June 2024, when it adopted its 2024-34 Long Term Plan. The fees were based on the Ministry of Justice Charging Guidelines and endorsed by the Office of the Ombudsman.

However, the Council indicated that the first two hours of processing LGOIMA requests would be free of charge due to the impact on staff time and capacity. In the rare instances when the Council charges for information, the requester is advised before the work is undertaken, and options to refine the request are explored.

Charging for LGOIMA requests is not about full-cost recovery or dissuading the broader community from seeking information. It is to protect ratepayers from the costs of excessive requests for information, some of which may be considered vexatious or frivolous. There is no fee increase for the 2025/26 financial year, as the Ministry of Justice and Ombudsman's guidance has not been increased.

### 6.2 **Sustainability and Climate Change Impacts**

The recommendations in this report do not have sustainability or climate change impacts.

### 6.3 **Risk Management**

There are no risks arising from adopting the recommendations in this report.

### 6.4 **Health and Safety**

None.

## 7. **CONTEXT**

### 7.1 **Consistency with Policy**

These matters are not matters of significance in terms of the Council's Significance and Engagement Policy.

### 7.2 **Authorising Legislation**

- Local Government Official Information and Meetings Act 1987 (LGOIMA).
- Privacy Act, 2020.

**7.3 Consistency with Community Outcomes**

People have a wide range of opportunities to learn and stay informed, and our people can easily access the information they need.

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

**7.4 Authorising Delegations**

Decisions on releasing information are delegated to the Chief Executive under the LGOIMA and are sub-delegated to the Governance Manager.

## LGOIMA REQUESTS RECEIVED FROM 1 JANUARY 2026 TO 31 MARCH 2026.

DATE RECEIVED	REQUESTER	SUBJECT	DATE OF OFFICIAL RESPONSE	TIME FRAME OF RESPONSE (DAYS)
8/01/2026	Individual	Historical rating valuation and rates data for the Waimakariri District	9/02/2026	20
12/01/2026	Government	Building Consent information for a property in Mehrstens Crescent, Woodend,	9/02/2026	19
13/01/2026	Individual	Royal Commission of Inquiry Request	5/02/2026	15
13/01/2026	Individual	Documentation relating to the promulgation of the new 50kph speed sign in Loburn	3/02/2026	13
14/01/2026	Government	Contact details for a property owner in Kippenberger Avenue, Rangiora	28/01/2026	9
14/01/2026	Individual	Documents regarding the rollover of the Building Consent for the Waimakariri Irrigation Limited dam built on Wrights Road	20/01/2026	3
15/01/2026	Individual	All and every change made to date from the original consent and conditions as granted to Waimakariri Irrigation Limited's build of large dams in Wrights Road	11/02/2026	18
15/01/2026	Individual	Any noise complaints made about a property on No 10 Road, Swannanoa	28/01/2026	9
16/01/2026	Government	Evidence gathering for the current Hospitality Review	9/02/2026	15
16/01/2026	Individual	EAP map for the impacted areas in the case of abnormal or excess flow release of the Waimakariri irrigation dam being built on Wrights Road	3/02/2026	12
21/01/2026	Individual	Resource Consent number RC175326 Documentation	3/02/2026	9
21/01/2026	Research	Rate revenue (exclusive of GST) from various property categories	3/02/2026	9
21/01/2026	Research	2026 Ratepayers' Report for the 2024/25 financial year – Rates*	19/02/2026	20
21/01/2026	Research	2026 Ratepayers' Report for the 2024/25 financial year - HR, Oversight and Third-Party Payments*	19/02/2026	20

DATE RECEIVED	REQUESTER	SUBJECT	DATE OF OFFICIAL RESPONSE	TIME FRAME OF RESPONSE (DAYS)
21/01/2026	Research	2026 Ratepayers' Report for the 2024/25 financial year - Contractors and consultants, Mayor's Office and Depreciation*	19/02/2026 27/02/2026	20
27/01/2026	Individual	Soil and drainage issues within the Townsend subdivision	16/02/2026	14
28/01/2026	Individual	Spring locations in the Waimakariri District	3/02/2026	7
29/01/2026	Individual	Abatement Notes issued against a property in Glentui Bush Road, Glentui	18/02/2026	16
29/01/2026	Media	Disputes, complaints, or non-compliance with Council rules and statutory obligations**	16/02/2026	14
30/01/2026	Individual	Comprehensive Parking Infringement Statistics, Revenue	20/02/2026	15
2/02/2026	Individual	Parking Bylaws and Authority	12/02/2026	8
2/02/2026	Individual	Roading development at School Road, Rangiora	24/02/2026	16
4/02/2026	Individual	Incident reports, call-out logs for property on Bush Street, Rangiora	16/02/2026	8
9/02/2026	Individual	Cell phone tower proposed to be erected in Sefton***	20/02/2026	9
9/02/2026	Government	Contact details for a property owner on Salkeld Place, Woodend	20/02/2026	9
11/02/2026	Individual	Original DDS from early 2000	24/02/2026	9
11/02/2026	Individual	MUBA development	18/02/2026	5
11/02/2026	Individual	All documents held for property on Pegasus Main Street, Pegasus	20/02/2026	7
11/02/2026	Individual	Staff that holds responsibility for Organisational Development / People and Culture / HR / Capability	19/02/2026	6

DATE RECEIVED	REQUESTER	SUBJECT	DATE OF OFFICIAL RESPONSE	TIME FRAME OF RESPONSE (DAYS)
11/02/2026	Individual	Correspondence relating to private individuals	24/02/2026	9
13/02/2026	Individual	Complaint against a Compliance Officer	4/03/2026	13
16/02/2026	Individual	Engineering plans for Bellgrove development and Townsend Fields	4/03/2026	12
16/02/2026	Individual	Building consent applications submitted by a developer	4/03/2026	12
16/02/2026	Individual	Noise complaints for a property on Roscrea Place, Swannanoa	24/02/2026	6
17/02/2026	Individual	WDC District Plan	27/02/2026	8
20/02/2026	Research	Full property and rates database	19/03/2026	19
23/02/2026	Government	Owner information for the Woodend Bypass Project	27/02/2026	4
23/02/2026	Individual	Cell phone tower proposed to be erected in Sefton***	27/02/2026	4
24/02/2026	Media	Disputes, complaints, or non-compliance with Council rules and statutory obligations**	27/02/2026	3
24/02/2026	Individual	Pollution that is entering the Todd's Road ditch	4/03/2026	6
25/02/2026	Individual	MUBA development	11/03/2026	10
25/02/2026	Individual	Total amount spent by Council for the BeforeUDig in the past five years	4/03/2026	5
25/02/2026	Individual	Traffic flow data and signal infrastructure on Waimakariri roads	19/03/2026	16
26/02/2026	Individual	RFI and information in response to the past consent at a property on Sneyd Street, Kaiapoi	11/03/2026	9

DATE RECEIVED	REQUESTER	SUBJECT	DATE OF OFFICIAL RESPONSE	TIME FRAME OF RESPONSE (DAYS)
26/02/2026	Individual	Testing of stormwater samples	11/03/2026	5
27/02/2026	Individual	Privacy Act application	24/03/2026	17
27/02/2026	Media	Number of persons with Unpaid rates 2022-26**	26/03/2026	19
2/03/2026	Research	Transferable Development Rights	19/03/2026	13
2/03/2026	Media	Electoral expenses and donations	26/03/2026	18
6/03/2026	Research	Beach profile data and/or sediment size information for Woodend Beach	16/03/2026	6
6/03/2026	Individual	Privacy Act application	24/03/2026	15
9/03/2026	Individual	Reports regarding the dog incident in Huntingdon Drive, Rangiora	16/03/2026	5
9/03/2026	Government	Contact details for a property owner on Waikoruru Road, Tuahiwi	16/03/2026	5
10/03/2026	Individual	CCTV footage of the incident on Southbrook Road near Mitre 10	19/03/2026	7
10/03/2026	Individual	Consenting for the Woodend Bypass	24/03/2026	10
12/03/2026	Individual	Consented hair salons in the Waimakariri District	26/03/2026	10
12/03/2026	Government	Contact details for a property owner on Chimera Street, Pegasus	19/03/2026	5
13/03/2026	Government	Investment from the People's Republic of China	1/04/2026	14
13/03/2026	Individual	GIS map export to support early site selection for a proposed food processing facility within the Waimakariri District	13/04/2026	19

DATE RECEIVED	REQUESTER	SUBJECT	DATE OF OFFICIAL RESPONSE	TIME FRAME OF RESPONSE (DAYS)
16/03/2026	Individual	Documentation related to the land use consent for a property on Fishers Road, Okuku	26/03/2026	8
16/03/2026	Individual	Council's organisational structure chart	26/03/2026	8
18/03/2026	Individual	Building inspectors report for property on Two Chain Road, Swannanoa	1/04/2026	10
18/03/2026	Individual	Spreadsheet of all building consents issued in the District over the past 12 months	10/04/2026	16
24/03/2026	Individual	Redirection /blocking of flow paths in Ohoka	10/04/2026	12
24/03/2026	Individual	Privacy Act application	24/04/2026 29/04/2026 01/05/2026	20
25/03/2026	Government	Contact details for a property owner on Panckhurst Drive, Woodend	1/04/2026	5
26/03/2026	Research	Breakdown of the Council's Art Collection	14/04/2026	13
30/03/2026	Individual	Jurisdictional area for the LGA and LG(R)A	14/04/2026	11
30/03/2026	Media	Correspondence (letters, emails, affidavits, forms, etc.) between the council and the ratepayers**	14/04/2026	11
31/03/2026	Individual	Details on service request SR.36362	10/04/2026	7

\* Same requestor – same subject matter

\*\* Same requestor – same subject matter

\*\*\* Same requestor – same subject matter