



Christchurch City
Proposed amendments to the
Long Term Plan

2015

2025

Christchurch Ōtautahi

Christchurch
City Council 

Published on 6 April 2016 by Christchurch City
Council P O Box 73015 Christchurch, New Zealand
Tel 64 3 941 8999
Fax 64 3 941 8984
Web <http://www.ccc.govt.nz>

Please note:

This document contains proposed amendments to the 2015-25 Long-term Plan. The Draft Annual Plan for 2016/17 is published separately, and may be found here <http://www.ccc.govt.nz/annualplan>

The proposed revised Financial Strategy and Infrastructure Strategy form part of the proposed amendments to the Long-term Plan, and may be located here <http://www.ccc.govt.nz/annualplan>

The information in this document, the Financial Strategy and Infrastructure Strategy was used to inform the Consultation Document published for consultation on 6 April 2016

Persons wishing to make submissions on the proposed amendments should refer to the Consultation Document on the Council's web site for details of the submission process.

The information in the proposed amendments to the Long-term Plan has been prepared for the purpose of public consultation. There are likely to be differences between these proposed amendments and the amendments finally adopted, and the differences may be material.

ISBN 978-1-877313-66-0 Volume 2

Table of Contents

Proposed Amendments to the Long-term Plan 2015-25	Page
Key Strategies	5
Financial Overview	9
Financial Overview	11
Funding Impact Statement	24
Financial Prudence Benchmarks	33
Proposed Capital Programme	45
Proposed Changes to Activities and Services	79
Proposed Financial Statements	125
Prospective Statement of Comprehensive Revenue and Expense	127
Prospective Statement of Changes in Net Assets / Equity	128
Prospective Statement of Financial Position	129
Prospective Cashflow Statement	130
Notes to the Prospective Financial Statements	132
Statement of Significant Accounting Policies	137
Significant Forecasting Assumptions	147
Proposed Revenue, Financing and Rating Policies	159
Revenue and Financing Policy	161
Rates Remission Policy	177
Rates Postponement Policy	181
Reserves a Other Funds	183
Reserves and Trust Funds	185
Capital Endowment Fund	187

Key Strategies

Financial Strategy
Infrastructure Strategy

The proposed revised Financial Strategy and Infrastructure Strategy are published separately, and are available here:
<http://www.ccc.govt.nz/annualplan>

Financial Overview

Financial Overview
Funding Impact Statement
Financial Prudence Benchmarks

Financial Overview

Significant Changes

As indicated in the 2015/25 Long Term Plan (LTP) the capital programme was reviewed both for timing and cost which has resulted in a number of significant differences from that adopted last year. The programme has been smoothed so that it is better aligned with our ability to deliver. The under-delivery of projects in the current year and settlement of the insurance claim at better than budget means that our opening debt is \$201 million lower than planned. This, when combined with the smoothing of future years has substantially reduced our future short term borrowing requirement.

Capital Programme:

Overall the ten year programme has reduced by \$167 million, largely due to a reduction in the expected infrastructure repair cost.

After taking into account the \$412 million shifted from 2015/16 following review of deliverability of the programme, we plan to invest \$3.86 billion in the capital programme over the remaining nine years of the Long Term Plan, an increase of \$258 million over the amount in the LTP for the comparable period. The other significant change is inclusion of the Northern Arterial project (\$76 million) primarily in 2021 - 2023.

Impact on Funding Levers

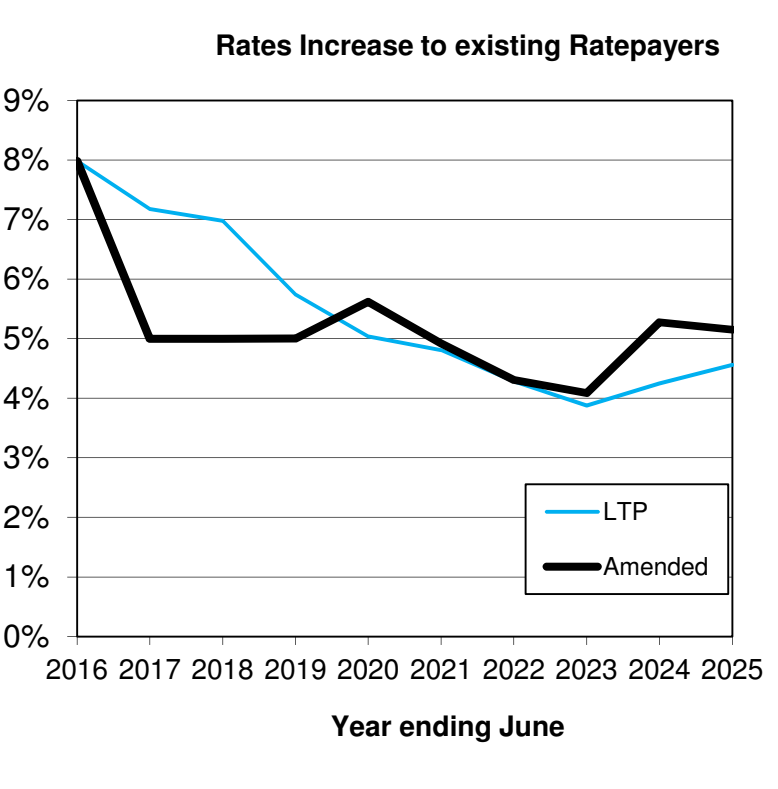
The changes above have allowed us to reconsider the mix of the three funding levers, capital release, rates, and borrowing, to achieve a fair and prudent funding outcome for ratepayers.

Capital Release:

It is proposed that the \$750 million capital release programme be reduced to \$600 million and that the outstanding \$400 million be moved to 2017/18 (\$200 million) and 2018/19 (\$200 million). This deferral allows us more time to gain further certainty as to both the amount and method of release required.

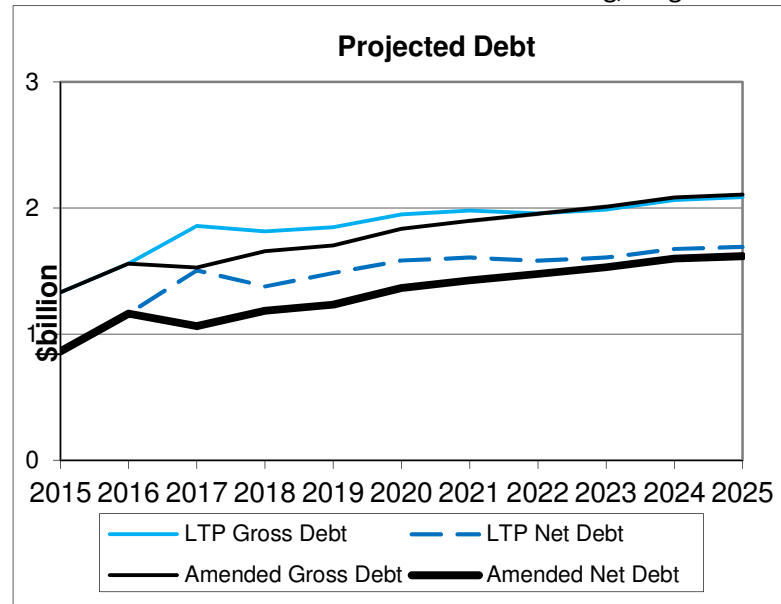
Rate Increases:

The consequential reduction in interest and debt repayment costs have enabled rate increases to be reduced for the next three years to 5% p.a. to existing ratepayers, a cumulative reduction of 5.4% over that period, and a cumulative reduction over the nine years of 3.3% compared to the original Long Term Plan.(see graph below)



Borrowing:

While there is a short-term reduction in borrowing, long term debt is forecast to remain at very similar levels to the original LTP.



The draft Amended Long Term Plan forecasts a net increase in debt of \$749 million over the remaining nine years, an increase of \$221 million on the Long Term Plan amount. This is largely due to the retimed capital programme and capital release reduction. As opening debt was \$201 million lower, cumulative debt at the end of 2024/25 is still planned to be \$2.1 billion, just \$19 million higher than the original Long Term Plan projected.

We are continuing to ensure prudent and sustainable financial management of our operations and will not borrow beyond our ability to service and repay that borrowing.

Surplus, operating deficits, and sustainability

This draft shows accounting surpluses before revaluations in all years. Under accounting standards we are required to show all revenue, including earthquake-related recoveries from central Government and NZ Transport Agency, as income for the year. However, some of these recoveries reimburse us for rebuild expenditure. After adjusting for these capital revenues we're budgeting for an operating deficit of \$26.7 million for earthquake response costs in the 2016/17 year only. We borrow to fund this deficit. We do not consider that this operating deficit will undermine our financial sustainability.

(Note that the balanced budget benchmark shown in the Financial Prudence Benchmarks section is calculated on a slightly different basis and shows a small deficit in 2020 and 2021. This is primarily due to our policy of rating for renewals rather than depreciation.)

Changes have also been made to the operational costs and revenues. Details of the change by Group of Activity for capital expenditure and for operational net cost are shown in the tables below.

For further information on the above, including our options please refer to the Financial Strategy.

Changes between 2015/25 Long Term Plan and Amended Long Term Plan

Changes by Group of Activity

Capital Programme expenditure

Changes between LTP and Amended LTP

	\$000	Note	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Arts and culture		1	(25,343)	20,064	23,089	(464)	428	207	(71)	163	(168)	17,905
Economic development			-	-	-	-	-	-	-	-	-	-
Flood protection		2	(31,267)	(14,815)	1,592	1,660	1,546	1,195	(617)	(2,981)	(2,447)	(46,134)
Heritage protection and policy		3	(3,853)	(5,996)	13,249	5,305	-	-	-	-	-	8,705
Housing		4	(11,914)	1,036	4,470	4,726	4,999	5,280	5,584	5,907	6,027	26,115
Natural environment			-	-	-	-	-	-	-	-	-	-
Parks and open spaces		5	(1,687)	11,137	6,216	2,645	1,002	983	(63)	(83)	(120)	20,030
Refuse minimisation and disposal			(3)	(3)	(4)	(4)	(5)	(6)	(8)	(13)	(14)	(60)
Regulation and enforcement			(1)	(1)	-	(3)	-	-	-	-	-	(5)
Resilient communities		6	342	4,600	2,767	47	104	(11)	(14)	(13)	(24)	7,798
Roads and footpaths		7	(34,927)	30,760	11,246	5,493	20,015	40,443	17,158	(6,681)	(4,336)	79,171
Sewerage collection, treatment and disposal		8	(41,983)	16,606	2,962	(12,465)	(7,739)	13,807	9,954	9,067	5,359	(4,432)
Sport and recreation		9	(23,887)	(2,743)	33,122	22,891	2,579	(93)	(128)	(159)	(300)	31,282
Stormwater drainage		10	21,151	17,741	(227)	1,721	(633)	(37)	(51)	(84)	(138)	39,443
Strategic governance			-	-	-	-	-	-	-	-	-	-
Strategic policy and planning			(305)	(1)	(1)	(1)	336	(2)	(2)	(4)	(5)	15
Transport		11	(3,001)	16,214	(10,823)	4,928	10,947	17,813	(53)	(89)	(138)	35,798
Water supply		12	(12,724)	(594)	1,387	2,072	(1,166)	2,185	2,216	3,732	2,790	(102)
Corporate		13	3,880	31,176	15,570	(8,179)	10,859	5,251	(6,365)	(10,209)	930	42,913
Total capital programme expenditure increase/(decrease)			(165,522)	125,181	104,615	30,372	43,272	87,015	27,540	(1,447)	7,416	258,442
Capital Programme funding												
Sale of assets			(23)	(23)	(22)	(17)	(2)	(3)	(4)	(6)	(9)	(109)
Rates		14	(1)	(118)	(124)	(127)	(134)	(425)	(767)	(1,309)	(2,278)	(5,283)
Earthquake rebuild recoveries		15	(5,804)	14,445	(27,977)	3,119	346	(1,682)	(2,420)	(3,077)	(1,525)	(24,575)
Reserve drawdowns		16	149,812	78,139	(72,744)	4,777	4,582	4,711	4,842	4,981	4,957	184,057
CCHL special dividend		17	(200,000)	(150,200)	200,000	-	-	-	-	-	-	(150,200)
Development contributions			284	381	368	325	262	129	(12)	(200)	(409)	1,128
Capital grants and subsidies		18	(513)	(5)	(8,450)	(4,821)	5,660	18,082	4,669	293	91	15,006
Total funding increase/(decrease)			(56,245)	(57,381)	91,051	3,256	10,714	20,812	6,308	682	827	20,024
Capital Programme borrowing increase/(decrease)			(109,277)	182,562	13,564	27,116	32,558	66,203	21,232	(2,129)	6,589	238,418

Notes: (further details on individual projects are shown in the Capital Programme section of the Amended Long Term Plan)

- 1 New Central and South West libraries costs rephased to 2018 & 2019. New Brighton Library added to 2017.
- 2 Transfer of budget for land drainage programme from Flood Protection to Stormwater (incl Dudley Creek).
- 3 Work carried forward from 2016 to 2017 (Mona Vale, Sign of Takahē), Old Municipal Chambers added to 2018 & 2019, Canterbury Provincial Chambers work pushed out to 2019 & 2020.
- 4 Housing work rephased from 2016 and 2017 to later years.
- 5 Avon River project contribution rephased from 2016 to 2018. New Brighton Pier 2018 & 2019. Red Zone EQ parks added to 2018.
- 6 Sumner library and Shirley community centre rephased.
- 7 SCIRT programme reduced in 2017. Sumner Road corridor increase in 2018. Transitional transport plan c/fwd from 2016 to 2023. Accessible cities projects rephased.
- 8 Akaroa WWTP rephased from 2016 & 2017 to 2018 & 2019. Lyttleton rephased to 2019. SCIRT programme reduced by \$26 million in 2017. Northern relief reticulation rephased to 2022 onwards. Major trunk expansion rephased to 2022.
- 9 South West leisure centre and Woolston/Linwood pool pushed to 2019 & 2020.
- 10 Transfer of budget for land drainage programme from Flood Protection.
- 11 Parking pushed out from 2016 to 2018. Some cycleways pushed out from 2016 -2019 to 2021 & 22. Coastal pathway pushed out from 2017 & 18 to 2019 & 2020.
- 12 Brooklands/Averill station pump stations removed, some used for Bexley pump station. Gardiners pump station rephased from 2017 to 2018. Some reticulation rephased to 2019/20.
- 13 Improvement allowance removed (2017- \$20 million). Performing Arts Precinct pushed out to 2018/19. Town Hall completion pushed out to 2018/19. Strategic land significant changes in every year. IT budget reduction of \$40 million.
- 14 Impact from lower inflation rates.
- 15 Insurance removed due to settlement. Crown contribution timing and quantum changes relating to cost share agreement, funding of accessible cities and Sumner corridor.
- 16 Housing capex funding increased in line with note 4 above.
- 17 Capital release timing and quantum changes.
- 18 NZTA funding of capital works programme, particularly Northern Arterial in 2021 - 2023.

Changes by Group of Activity

Operational net cost of service

	Note	Changes between LTP and Amended LTP										
		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Total	
		\$000										
Arts and culture	1	(4,337)	(4,743)	(3,515)	(2,920)	(2,565)	(2,579)	(3,140)	(3,822)	(4,169)	(31,790)	
Economic development	2	3,924	3,950	4,029	4,089	4,164	8,665	8,823	8,961	9,096	55,701	
Flood protection and control works		304	314	338	352	363	385	387	398	396	3,237	
Heritage protection and policy		(15)	(24)	(26)	(37)	(41)	(54)	(68)	(84)	(99)	(448)	
Housing		138	124	454	835	(728)	(317)	122	1,111	1,667	3,406	
Natural environment		(1)	(4)	(4)	(6)	(7)	(11)	(13)	(17)	(20)	(83)	
Parks and open spaces	3	3,320	1,885	1,556	1,596	(545)	(638)	(787)	(807)	(1,021)	4,559	
Refuse minimisation and disposal	4	(426)	(666)	(716)	(1,461)	(1,763)	(2,163)	(2,747)	(3,067)	(3,568)	(16,577)	
Regulation and enforcement	5	2,175	(764)	(103)	(265)	(304)	(415)	(530)	(901)	(1,025)	(2,132)	
Resilient communities	6	732	39	21	52	(673)	(840)	(981)	(1,138)	(1,343)	(4,131)	
Roads and footpaths	7	13,501	12,783	14,258	16,025	18,483	20,941	23,075	28,601	29,976	177,643	
Sewerage collection, treatment and disposal	8	1,584	595	64	(771)	(2,703)	(2,386)	(1,294)	(1,342)	(912)	(7,165)	
Sport and recreation	9	3,312	1,336	(430)	1,766	1,291	2,050	1,535	1,063	880	12,803	
Stormwater drainage	10	(5,637)	961	1,005	1,060	1,162	1,329	1,414	1,413	1,396	4,103	
Strategic governance	11	(379)	(556)	(572)	(728)	(858)	(1,007)	(1,240)	(1,469)	(1,759)	(8,568)	
Strategic policy and planning	12	112	(438)	(589)	(350)	(407)	(465)	(566)	(731)	(816)	(4,250)	
Transport	13	(993)	(1,201)	(1,075)	(1,262)	(1,068)	(901)	(777)	(910)	(3,723)	(11,910)	
Water supply	14	(1,646)	(2,305)	(2,016)	(2,062)	(1,878)	(1,720)	(1,641)	(1,649)	(1,759)	(16,676)	
Corporate	15	144	(5,196)	3,135	3,191	1,645	1,736	3,226	6,608	8,419	22,908	
Operational net cost of service increase/(decrease)		15,812	6,090	15,814	19,104	13,568	21,610	24,798	32,218	31,616	180,630	
Represented by:												
Revenues												
Fees, charges and operational subsidies		(4,393)	(5,561)	(10,476)	(6,871)	(5,731)	(5,191)	(6,260)	(7,599)	(9,266)	(61,348)	
Non cash revenue		522	567	621	675	720	720	732	720	720	5,997	
Net Increase/(decrease) operating revenues		(3,871)	(4,994)	(9,855)	(6,196)	(5,011)	(4,471)	(5,528)	(6,879)	(8,546)	(55,351)	
Expenditure (excl'dg depreciation & interest)												
Depreciation		11,417	(4,525)	(7,414)	(3,081)	(1,002)	3,342	487	(2,825)	(6,388)	(9,989)	
Interest		10,572	15,827	17,146	19,502	12,951	14,690	16,373	20,419	18,777	146,257	
Net increase/(decrease) in expenditure		(10,048)	(10,206)	(3,773)	(3,513)	(3,392)	(893)	2,410	7,745	10,681	(10,989)	
		15,812	6,090	15,814	19,104	13,568	21,610	24,798	32,218	31,616	180,630	

Notes

- 1 Rephasing of Central and Hornby libraries in the earlier years.
- 2 Additional costs for Regenerate Christchurch, starting at \$4 million p.a. and increasing to \$8 million from 2022.
- 3 Increased depreciation due to higher capex. Removal of insurance recoveries in 2017 due to claim settlement in 2016. Lower inflation impacting on later years.
- 4 Lower inflation.
- 5 District Plan review costs added in 2017. Lower inflation impacting on outer years.
- 6 Lower inflation impacting on outer years.
- 7 Depreciation higher due to 2016 revaluation and higher capex.
- 8 Depreciation higher 2017 - 2019. Interest expense lower.
- 9 Higher depreciation of \$2 - \$4 million p.a. due to 2015 revaluation. Rephasing of Linwood, South West, Eastern and Metro facilities.
- 10 Reduction in depreciation in 2017 due to delayed revaluation.
- 11 Lower inflation.
- 12 Addition of carbon mitigation measurement programme. Addition of Council Energy Management programme costs/savings. Lower inflation.
- 13 Increased costs and NZTA funding due to addition of Riccarton bus lounges. Lower depreciation and interest expense due to timing of capex
- 14 Lower interest and depreciation expense.
- 15 Lower interest and depreciation expense, Rockfall costs removed from 2018 (\$5 million), Restructure savings offset by additional insurance and alternative weed spraying provisions

Changes between LTP and Amended LTP

Financial Overview

	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
\$000									
Funding Summary									
Operating expenditure	11,417	(4,525)	(7,414)	(3,081)	(1,002)	3,342	487	(2,825)	(6,388)
Capital programme	(165,521)	125,182	104,614	30,372	43,272	87,014	27,540	(1,447)	7,418
Transfers to reserves	(785)	(77,292)	18	(93)	(376)	(269)	(362)	(27)	(183)
Interest expense	(10,048)	(10,206)	(3,773)	(3,513)	(3,392)	(893)	2,410	7,745	10,681
Debt repayment	(1,129)	11,158	(2,424)	(1,843)	(1,842)	(9,090)	(3,769)	1,546	7,988
Total expenditure	(166,066)	44,317	91,021	21,842	36,660	80,104	26,306	4,992	19,516
funded by :									
Fees, charges and operational subsidies	(4,393)	(5,560)	(10,476)	(6,870)	(5,731)	(5,194)	(6,258)	(7,599)	(9,268)
Dividends and interest received	(190,295)	(137,653)	212,719	11,943	12,590	11,662	17,547	19,749	22,800
Transfers from reserves	149,816	1,068	(72,744)	4,777	4,582	4,712	4,841	4,981	4,957
Asset sales	(23)	(23)	(22)	(17)	(2)	(3)	(4)	(6)	(9)
Development contributions	284	381	368	325	262	129	(12)	(200)	(409)
Earthquake rebuild recoveries	(5,804)	14,445	(27,977)	3,119	346	(1,682)	(2,420)	(3,077)	(1,525)
Capital grants and subsidies	(513)	(5)	(8,450)	(4,821)	5,660	18,082	4,669	293	91
Total funding available	(50,928)	(127,347)	93,418	8,456	17,707	27,706	18,363	14,141	16,637
Balance required	(115,138)	171,664	(2,397)	13,386	18,953	52,398	7,943	(9,149)	2,879
Borrowing	(115,080)	182,405	13,499	27,115	32,557	66,199	21,233	(2,130)	6,589
Working Capital reduction	-	-	-	-	-	-	(429)	-	-
Rates	(58)	(10,741)	(15,896)	(13,729)	(13,604)	(13,801)	(12,861)	(7,019)	(3,710)
Rates to be levied on 1 July	(4,115)	(12,088)	(15,845)	(13,654)	(13,508)	(13,670)	(12,692)	(6,807)	(3,444)
Nominal rates increase on 1 July	-1.07%	-1.83%	-0.67%	0.66%	0.18%	0.09%	0.29%	1.13%	0.60%
Percentage rate increase to existing ratepayers	-2.18%	-1.98%	-0.74%	0.58%	0.11%	0.03%	0.21%	1.02%	0.54%

Updated Financial Overview

Plan 2015/16	Financial Overview		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000									
	Funding Summary										
486,114	Operating expenditure	1	443,710	405,615	407,109	425,494	440,207	457,337	469,486	478,378	489,871
958,208	Capital programme	5	632,761	619,950	479,529	370,421	316,443	336,119	346,995	390,186	369,052
7,137	Transfers to reserves	2	5,629	7,250	8,087	8,316	8,848	9,623	10,066	11,145	11,695
78,574	Interest expense	3	80,931	89,696	94,776	99,216	105,138	109,518	112,417	119,747	125,196
23,718	Debt repayment	4	32,269	55,281	48,375	48,593	55,237	63,609	75,818	92,940	109,945
1,553,751	Total expenditure		1,195,300	1,177,792	1,037,876	952,040	925,873	976,206	1,014,782	1,092,396	1,105,759
	<i>funded by :</i>										
154,559	Fees, charges and operational subsidies	6	134,952	132,095	141,656	151,159	159,255	164,645	169,260	173,646	178,811
277,957	Dividends and interest received		73,899	281,042	257,853	56,645	57,226	65,223	70,814	75,835	80,391
30,945	Transfers from reserves	7	170,220	5,700	9,358	9,339	9,448	9,375	9,150	9,290	9,432
54,671	Asset sales	8	8,003	5,902	5,835	4,353	502	515	530	545	561
17,231	Development contributions		13,115	18,113	24,262	23,082	24,097	25,537	24,375	23,407	23,352
118,249	Earthquake rebuild recoveries		122,765	69,546	4,321	3,119	666	683	1,929	5,250	4,827
23,522	Capital grants and subsidies		29,388	31,393	20,060	17,824	22,905	32,618	20,221	17,699	18,340
677,134	Total funding available		552,342	543,791	463,345	265,521	274,099	298,596	296,279	305,672	315,714
876,617	Balance required		642,958	634,001	574,531	686,519	651,774	677,610	718,503	786,724	790,045
483,855	Borrowing	5	218,674	182,992	99,850	182,270	119,847	119,585	133,658	166,400	134,411
392,762	Rates	9	424,284	451,009	474,681	504,249	531,927	558,025	584,845	620,324	655,634
384,357	Rates to be levied on 1 July		415,132	444,445	469,529	498,986	526,541	552,515	579,203	614,546	649,712
9.25%	Nominal rates increase on 1 July		8.01%	7.06%	5.64%	6.27%	5.52%	4.93%	4.83%	6.10%	5.72%
7.98%	Percentage rate increase to existing ratepayers		5.00%	5.00%	5.00%	5.62%	4.92%	4.31%	4.09%	5.27%	5.10%

		Note 1								
Plan	Operating Expenditure	Plan								
2015/16		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
54,019	Arts and culture	60,474	63,142	67,372	63,504	65,084	66,765	68,439	69,783	71,758
9,942	Economic development	13,891	13,894	14,168	14,478	14,723	19,459	19,903	20,270	20,694
8,036	Flood protection and control works	5,460	2,768	930	969	999	1,048	1,083	1,122	1,153
4,153	Heritage protection and policy	4,478	4,448	2,527	2,627	2,636	2,666	2,711	2,731	2,726
37,499	Housing	27,462	22,000	22,088	23,174	22,049	23,088	24,321	25,452	26,737
387	Natural environment	401	414	425	436	441	450	462	470	481
35,023	Parks and open spaces	36,350	34,565	35,247	35,955	34,391	35,253	36,292	37,029	37,674
43,664	Refuse minimisation and disposal	44,912	46,101	47,732	48,663	49,616	51,684	51,351	52,921	54,747
72,850	Regulation and enforcement	65,465	57,814	58,305	59,464	59,881	61,036	62,459	63,322	64,630
30,853	Resilient communities	31,118	31,006	31,537	32,333	31,967	32,506	33,268	33,804	34,447
89,730	Roads and footpaths	107,654	111,087	116,956	123,920	131,002	139,212	147,110	154,398	161,669
80,389	Sewerage collection, treatment and disposal	80,634	80,833	83,038	86,028	87,664	91,123	94,914	98,125	102,032
33,598	Sport and recreation	37,891	38,839	46,875	60,494	70,316	74,704	76,986	79,289	82,312
23,483	Stormwater drainage	24,483	29,251	29,945	31,021	31,922	33,068	34,114	35,266	36,504
22,468	Strategic governance	24,466	24,123	24,385	26,461	25,593	25,771	27,761	27,039	27,439
11,382	Strategic policy and planning	12,876	12,403	12,195	12,868	12,842	12,963	13,345	13,764	13,895
16,448	Transport	17,131	18,668	20,667	23,399	25,327	26,923	28,314	29,162	27,536
46,747	Water supply	45,952	46,508	48,283	50,268	52,315	54,520	56,648	56,890	58,689
105,183	Corporate	73,040	65,318	59,738	60,053	60,296	60,108	59,912	63,319	65,108
725,854	Total group of activity expenditure	714,138	703,182	722,413	756,115	779,064	812,347	839,393	864,156	890,231
161,166	Less depreciation (non cash)	189,497	207,871	220,528	231,405	233,719	245,492	257,490	266,031	275,164
78,574	Less interest expense shown separately	80,931	89,696	94,776	99,216	105,138	109,518	112,417	119,747	125,196
486,114	Operating expenditure	443,710	405,615	407,109	425,494	440,207	457,337	469,486	478,378	489,871
		Note 2								
		Transfers to Reserves								
6,764	Interest credited to special funds and reserves	5,226	4,957	5,064	5,091	5,099	5,612	5,779	6,425	6,599
-	- Housing cash operating result	-	1,836	2,827	3,066	3,542	3,875	4,156	4,578	4,948
58	Dog control cash operating result	87	141	130	93	141	136	131	142	148
65	Burwood Landfill capping contribution	66	66	66	66	66	-	-	-	-
250	Flood defence fund	250	250	-	-	-	-	-	-	-
7,137		5,629	7,250	8,087	8,316	8,848	9,623	10,066	11,145	11,695
		Note 3								
		Interest Expense								
52,149	General borrowing	52,292	59,619	65,069	69,187	74,929	79,318	82,412	89,500	95,024
10,101	Equity investments	10,048	9,649	9,286	9,239	9,243	9,268	9,276	9,545	9,575
16,324	Advances to Council organisations	18,591	20,428	20,421	20,790	20,966	20,932	20,729	20,702	20,597
-	- Housing	-	-	-	-	-	-	-	-	-
78,574		80,931	89,696	94,776	99,216	105,138	109,518	112,417	119,747	125,196
		Note 4								
		Debt Repayment provided for								
38	Targeted rate loans	-	-	-	-	-	-	-	-	-
23,678	Ratepayer funded loans	32,269	55,281	48,375	48,593	55,237	63,609	75,818	92,940	109,945
2	Housing	-	-	-	-	-	-	-	-	-
23,718		32,269	55,281	48,375	48,593	55,237	63,609	75,818	92,940	109,945

Note 5

Plan Capital Programme Summary										
Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
63,639	Arts and culture	40,262	42,268	35,975	19,955	13,291	9,363	9,187	10,733	10,729
-	Economic development	-	-	-	-	-	-	-	-	-
45,836	Flood protection	19,130	29,420	39,768	42,893	44,400	46,618	45,474	47,371	46,773
10,569	Heritage protection and policy	7,297	11,453	25,083	5,393	-	-	-	-	-
23,423	Housing	3,782	3,434	7,106	7,247	7,588	8,138	8,129	8,533	8,955
-	Natural environment	-	-	-	-	-	-	-	-	-
33,699	Parks and open spaces	12,585	24,599	15,231	11,661	10,380	11,127	8,124	7,761	7,663
3,309	Refuse minimisation and disposal	977	830	981	1,087	1,361	1,175	1,006	1,339	950
421	Regulation and enforcement	26	11	6	55	-	-	-	-	-
17,163	Resilient communities	13,800	5,388	3,672	1,687	1,359	1,164	1,784	1,181	1,492
276,923	Roads and footpaths	131,186	109,395	74,810	77,622	89,071	110,300	104,215	85,207	81,500
185,410	Sewerage collection, treatment and disposal	113,180	74,166	53,900	40,258	40,442	54,280	34,997	37,333	47,244
18,245	Sport and recreation	66,636	79,128	91,210	72,654	18,489	16,144	16,463	14,876	19,244
72,467	Stormwater drainage	68,086	44,982	4,700	6,300	4,410	6,399	6,674	7,848	8,857
-	Strategic governance	-	-	-	-	-	-	-	-	-
577	Strategic policy and planning	-	312	320	328	674	346	356	366	377
81,880	Transport	42,808	63,634	63,599	45,282	40,568	25,700	6,818	8,444	8,819
40,222	Water supply	24,899	28,832	25,349	26,832	27,441	29,897	28,065	29,633	28,335
84,425	Corporate	88,107	102,098	37,819	11,167	16,969	15,468	75,703	129,561	98,114
958,208	Total capital programme	632,761	619,950	479,529	370,421	316,443	336,119	346,995	390,186	369,052
	funded by :									
54,671	Sale of assets	8,003	5,902	5,835	4,353	502	515	530	545	561
108,678	Rates (for renewals)	112,756	117,082	124,337	132,124	140,491	149,342	158,854	169,095	179,938
338	Rates (for landfill aftercare)	350	359	352	612	699	675	492	714	405
118,249	Earthquake rebuild recoveries	122,765	69,546	4,321	3,119	666	683	1,929	5,250	4,827
10,999	Reserve drawdowns	163,446	3,442	7,170	7,150	7,260	7,186	6,962	7,101	7,243
200,000	CCHL special dividend	-	200,000	200,000	-	-	-	-	-	-
17,231	Development contributions	13,115	18,113	24,262	23,082	24,097	25,537	24,375	23,407	23,352
23,522	Capital grants and subsidies	29,388	31,393	20,060	17,824	22,905	32,618	20,221	17,699	18,340
533,688	Total funding available	449,823	445,837	386,337	188,264	196,620	216,556	213,363	223,811	234,666
424,520	Capital programme borrowing	182,938	174,113	93,192	182,157	119,823	119,563	133,632	166,375	134,386
2,542	Borrowing for capital grants	9,051	8,879	6,658	113	24	22	26	25	25
43,992	Borrowing for earthquake response	26,685	-	-	-	-	-	-	-	-
12,801	Borrowing for operational costs	-	-	-	-	-	-	-	-	-
483,855	Total new borrowing	218,674	182,992	99,850	182,270	119,847	119,585	133,658	166,400	134,411
276,718	Less debt repayment	32,269	55,281	48,375	48,593	55,237	63,609	75,818	92,940	109,945
400	Less borrowing on behalf of subsidiaries repaid	14,485	-	6,000	1,000	1,000	1,000	1,000	1,100	1,100
206,737	Net change in borrowing	171,920	127,711	45,475	132,677	63,610	54,976	56,840	72,360	23,366
1,558,651	Cumulative debt	1,528,577	1,656,288	1,701,763	1,834,440	1,898,050	1,953,026	2,009,866	2,082,226	2,105,592

Note 6										
Plan	Fees, Charges and Operational Subsidies	Plan								
2015/16		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
3,828	Arts and culture	3,156	3,371	3,610	3,747	3,834	3,921	4,015	4,113	4,216
147	Economic development	150	153	156	160	163	167	171	175	180
-	Flood protection and control works	-	-	-	-	-	-	-	-	-
-	Heritage protection and policy	-	-	-	-	-	-	-	-	-
14,871	Housing	15,469	16,090	16,753	17,460	18,215	19,002	19,843	20,722	21,660
85	Natural environment	86	88	90	92	94	96	98	101	103
4,734	Parks and open spaces	2,330	2,376	2,426	2,479	2,537	2,596	2,658	2,721	2,789
12,029	Refuse minimisation and disposal	12,075	11,919	11,664	11,400	10,807	10,103	9,026	8,845	9,110
51,488	Regulation and enforcement	50,172	47,995	48,852	49,622	50,538	51,741	53,043	54,206	55,601
2,257	Resilient communities	1,294	1,322	1,352	1,383	1,416	1,447	1,482	1,517	1,556
12,854	Roads and footpaths	13,575	13,234	13,443	13,836	14,238	14,660	15,011	15,640	16,027
9,152	Sewerage collection, treatment and disposal	4,836	4,806	4,904	4,994	5,109	5,226	5,352	5,481	5,617
13,667	Sport and recreation	13,339	13,710	18,029	25,312	31,863	34,649	35,899	37,107	38,375
1,570	Stormwater drainage	20	21	21	16	17	11	12	12	12
165	Strategic governance	911	172	176	885	183	188	948	196	202
519	Strategic policy and planning	446	455	465	475	486	497	509	521	534
7,048	Transport	7,643	8,297	9,584	10,245	10,722	11,067	11,402	11,829	12,118
1,579	Water supply	601	613	360	368	377	385	394	404	413
19,512	Corporate	10,317	8,986	11,338	10,306	10,322	10,555	10,768	10,986	11,228
155,505	Total group of activity operating revenue	136,420	133,608	143,223	152,780	160,921	166,311	170,631	174,576	179,741
946	Less non cash revenue	1,468	1,513	1,567	1,621	1,666	1,666	1,371	930	930
154,559	Fees, charges and operational subsidies	134,952	132,095	141,656	151,159	159,255	164,645	169,260	173,646	178,811

Note 7										
Transfers from Reserves										
327	Reserves a/c - reserve purchases	-	22	332	355	333	22	-	-	-
10,192	Housing - net capital programme	3,782	3,353	6,771	6,729	6,860	7,164	6,961	7,101	7,243
15,777	Housing cash operating result	4,486	-	-	-	-	-	-	-	-
415	Dog Account - capital programme	-	-	-	-	-	-	-	-	-
4,167	Capital endowment fund - grants	2,288	2,259	2,189	2,189	2,189	2,189	2,189	2,189	2,189
-	Debt repayment reserve	159,598	-	-	-	-	-	-	-	-
2	Housing debt repayment	-	-	-	-	-	-	-	-	-
65	Burwood Landfill remediation	66	66	66	66	66	-	-	-	-
30,945		170,220	5,700	9,358	9,339	9,448	9,375	9,150	9,290	9,432

Note 8										
Asset Sales										
60	Plant and vehicle disposals	27	58	-	20	-	-	-	-	-
8,970	Surplus property sales	7,522	5,379	5,359	3,844	-	-	-	-	-
445	Surplus roading land sales	454	465	476	489	502	515	530	545	561
45,196	Earthquake related property settlements	-	-	-	-	-	-	-	-	-
54,671		8,003	5,902	5,835	4,353	502	515	530	545	561

Note 9										
Rates										
384,357	Rates levied 1 July	415,132	444,445	469,529	498,986	526,541	552,515	579,203	614,546	649,712
3,425	Rates in year income per Order in Council	4,072	1,384	-	-	-	-	-	-	-
2,780	Excess water charges	2,836	2,891	2,815	2,875	2,943	3,011	3,083	3,157	3,236
2,200	Penalties	2,244	2,289	2,337	2,388	2,443	2,499	2,559	2,621	2,686
392,762		424,284	451,009	474,681	504,249	531,927	558,025	584,845	620,324	655,634

Funding Impact Statement

This Funding Impact Statement sets out the sources of operating funding Council will use to fund its activities over the period of the Draft Amended 2015/25 Long Term Plan. These funding sources were developed from an analysis of the Council activities and funding requirements which is set out in the Revenue and Financing Policy in the Draft Amended Long Term Plan.

Christchurch City Council Funding impact statement

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
Sources of operating funding										
269,786	General rates, uniform annual general charges, rates penalties	294,594	309,597	330,231	354,300	376,267	394,899	415,587	444,916	474,262
122,976	Targeted rates	129,690	141,412	144,450	149,949	155,660	163,126	169,258	175,408	181,372
19,809	Subsidies and grants for operating purposes	20,955	21,100	21,629	22,477	23,084	23,732	24,302	25,256	25,873
98,371	Fees, charges	97,494	97,224	104,656	114,828	123,127	128,451	133,260	136,456	140,712
277,957	Interest and dividends from investments	73,377	280,475	257,232	55,970	56,506	64,503	70,094	75,115	79,671
36,379	Local authorities fuel tax, fines, infringement fees, and other receipts	17,025	14,338	15,993	14,529	13,764	13,182	12,418	12,654	12,946
825,278	Total operating funding	633,135	864,146	874,191	712,053	748,408	787,893	824,919	869,805	914,836
Applications of operating funding										
421,831	Payments to staff and suppliers	399,518	367,635	366,431	390,871	405,204	417,397	428,923	437,177	447,990
78,574	Finance costs	80,931	89,696	94,776	99,216	105,138	109,518	112,417	119,747	125,196
64,283	Other operating funding applications	44,192	37,980	40,679	34,623	35,003	39,940	40,563	41,201	41,881
564,688	Total applications of operating funding	524,641	495,311	501,886	524,710	545,345	566,855	581,903	598,125	615,067
260,590	Surplus (deficit) of operating funding	108,494	368,835	372,305	187,343	203,063	221,038	243,016	271,680	299,769
Sources of capital funding										
21,848	Subsidies and grants for capital expenditure	28,034	30,012	18,793	16,600	21,725	31,483	19,059	16,508	17,120
17,231	Development and financial contributions	13,115	18,113	24,262	23,082	24,097	25,537	24,375	23,407	23,352
206,737	Increase (decrease) in debt	171,920	127,711	45,475	132,677	63,610	54,976	56,840	72,360	23,366
54,671	Gross proceeds from sale of assets	8,003	5,902	5,835	4,353	502	515	530	545	561
-	Lump sum contributions	-	-	-	-	-	-	-	-	-
119,923	Other dedicated capital funding	124,119	70,927	5,588	4,343	1,846	1,818	3,091	6,441	6,047
420,410	Total sources of capital funding	345,191	252,665	99,953	181,055	111,780	114,329	103,895	119,261	70,446
Applications of capital funding										
Capital expenditure										
800,763	- to replace existing assets	504,991	472,802	350,544	226,542	166,517	179,220	247,713	308,486	292,359
60,846	- to improve the level of service	57,013	84,667	86,096	93,487	75,614	51,062	24,591	27,404	27,698
96,599	- to meet additional demand	70,757	62,481	42,889	50,392	74,312	105,837	74,691	54,296	48,995
(276,808)	Increase (decrease) in reserves	(164,591)	1,550	(1,271)	(1,023)	(600)	248	916	1,855	2,263
(400)	Increase (decrease) of investments	(14,485)	-	(6,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,100)	(1,100)
681,000	Total applications of capital funding	453,685	621,500	472,258	368,398	314,843	335,367	346,911	390,941	370,215
(260,590)	Surplus (deficit) of capital funding	(108,494)	(368,835)	(372,305)	(187,343)	(203,063)	(221,038)	(243,016)	(271,680)	(299,769)
-	Funding balance	-	-	-	-	-	-	-	-	-

Changes between Long Term Plan and Draft Amended Long Term Plan

Funding impact statement

\$000	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Sources of operating funding									
General rates, uniform annual general charges, rates	530	(10,689)	(16,037)	(13,181)	(13,371)	(14,121)	(13,543)	(7,444)	(3,857)
Targeted rates	(588)	(52)	141	(548)	(233)	320	682	425	147
Subsidies and grants for operating purposes	114	(122)	(30)	(122)	(216)	(367)	(519)	(720)	(944)
Fees, charges	(823)	(4,818)	(9,579)	(5,774)	(4,456)	(3,707)	(4,560)	(5,614)	(6,943)
Earthquake recoveries	-	-	-	-	-	-	-	-	-
Interest and dividends from investments	(190,817)	(138,220)	212,098	11,268	11,870	10,942	16,827	19,029	22,080
Local authorities fuel tax, fines, infringement fees, and	(3,162)	(51)	(245)	(298)	(339)	(401)	(458)	(546)	(661)
Total operating funding	(194,746)	(153,952)	186,348	(8,655)	(6,745)	(7,334)	(1,571)	5,130	9,822
Applications of operating funding									
Payments to staff and suppliers	7,611	(3,145)	(11,297)	(7,119)	(5,169)	(5,414)	(8,548)	(12,174)	(16,104)
Finance costs	(10,048)	(10,206)	(3,773)	(3,513)	(3,392)	(893)	2,410	7,745	10,681
Other operating funding applications	3,806	(1,378)	3,884	4,039	4,167	8,755	9,036	9,348	9,716
Total applications of operating funding	1,369	(14,729)	(11,186)	(6,593)	(4,394)	2,448	2,898	4,919	4,293
Surplus (deficit) of operating funding	(196,115)	(139,223)	197,534	(2,062)	(2,351)	(9,782)	(4,469)	211	5,529
Sources of capital funding									
Subsidies and grants for capital expenditure	(510)	3	(8,436)	(4,804)	5,680	18,110	4,704	336	143
Development and financial contributions	284	381	368	325	262	129	(12)	(200)	(409)
Increase (decrease) in debt	(128,036)	172,247	13,123	29,458	35,099	76,289	26,002	(2,776)	(499)
Gross proceeds from sale of assets	(23)	(23)	(22)	(17)	(2)	(3)	(4)	(6)	(9)
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	(5,808)	14,436	(27,990)	3,102	326	(1,709)	(2,455)	(3,120)	(1,579)
Total sources of capital funding	(134,093)	187,044	(22,957)	28,064	41,365	92,816	28,235	(5,766)	(2,353)
Applications of capital funding									
Capital expenditure									
- to replace existing assets	(129,744)	131,518	116,102	26,381	3,435	(3,143)	6,753	(1,234)	1,497
- earthquake rebuild	-	-	-	-	-	-	-	-	-
- to improve the level of service	(23,338)	(16,225)	(2,737)	11,998	11,602	20,693	(2,543)	(2,290)	(4,550)
- to meet additional demand	(12,440)	9,888	(8,750)	(8,007)	28,235	69,465	23,330	2,077	10,469
Increase (decrease) in reserves	(150,601)	(78,360)	72,762	(4,870)	(4,958)	(4,981)	(5,203)	(5,008)	(5,140)
Increase (decrease) of investments	(14,085)	1,000	(2,800)	500	700	1,000	1,429	900	900
Total applications of capital funding	(330,208)	47,821	174,577	26,002	39,014	83,034	23,766	(5,555)	3,176
Surplus (deficit) of capital funding	196,115	139,223	(197,534)	2,062	2,351	9,782	4,469	(211)	(5,529)
Funding balance	-	-	-	-	-	-	-	-	-

The changes above are explained in the Financial Overview.

Detailed information about sources of operating funding

Rates, uniform annual general charges and rates penalties

Rates, uniform annual general charges and rates penalties are derived in accordance with the Council's rating policy. In general they fund operating expenditure, but they also fund asset renewals and debt repayment which are included under Applications of capital funding in the table above.

Targeted rates

Targeted rates are derived in accordance with Council's rating policy and are used to fund specific activities. More detail is set out in the revenue and Financing Policy.

Subsidies and grants

Subsidies and grants are primarily received from NZTA in support of the Road Network and Transport activities.

Fees and charges

Fees and user charges are developed from the various pricing policies under the Activity Management Plans for each Group of Activities. The effect of any fee or charge levied by Council is to reduce the amount of funding the Council needs to source from rates. There are a number of increases proposed to fees and charges which are detailed in the Fees and Charges schedules.

Interest and dividends

The Council receives interest from its financial investments and from loans to various Council controlled and community organisations. The Council also receives dividends from some of the various CCTOs that it owns or has an ownership interest in. The effect of any interest or dividends received by the Council is to reduce the amount of funding Council needs to source from rates, or in the case of special dividends from borrowing.

Other receipts

Other receipts are largely comprised of earthquake recoveries which partly reimburse the Council for temporary works. The funds are received under the National Civil Defence and Emergency Management Plan, administered by CERA to reimburse local government for 60%- 100% of qualifying costs incurred as a result of a disaster.

The table above shows the revenue planned for each class of operating revenue and the key classes of expense over the remaining nine years of the plan. These are also illustrated in the graphs below.

Detailed information about sources of capital funding

Subsidies and grants

The subsidies, grants, and other funds collected by the Council are set out in the various Activity Management Plans. The largest single subsidy received by the Council is from the New Zealand Transport Agency to support Council's Road Network and Transport activities. The effect of any grant or subsidy collected by the Council is to reduce the amount of funding Council needs to source from borrowings.

Development contributions

Development contributions are charged to property developers to recover the estimated cost of increasing the capacity of the city's infrastructure and community facilities to meet the needs of growth. A detailed explanation of development contributions is provided in the Development Contributions Policy.

Borrowing

The Council's capital expenditure is financed as outlined in the Revenue and Financing Policy. As a general principle Council borrows to provide the funding necessary to purchase or construct new long-term or infrastructural assets. In some instances Council will also borrow to fund grant expenditure that is classified as operating expenditure in Council's financial statements, but which is provided to fund capital expenditure. An example is the funding provided to the Canterbury Museum Trust Board for additions to the Museum buildings. In accordance with its financial strategy the Council is also borrowing to fund some earthquake response costs until 2016/17.

All borrowing is carried out in accordance with the Liability Management Policy.

Asset Sales

These typically comprise sale of fleet vehicles and sale of surplus land.

Other dedicated capital funding

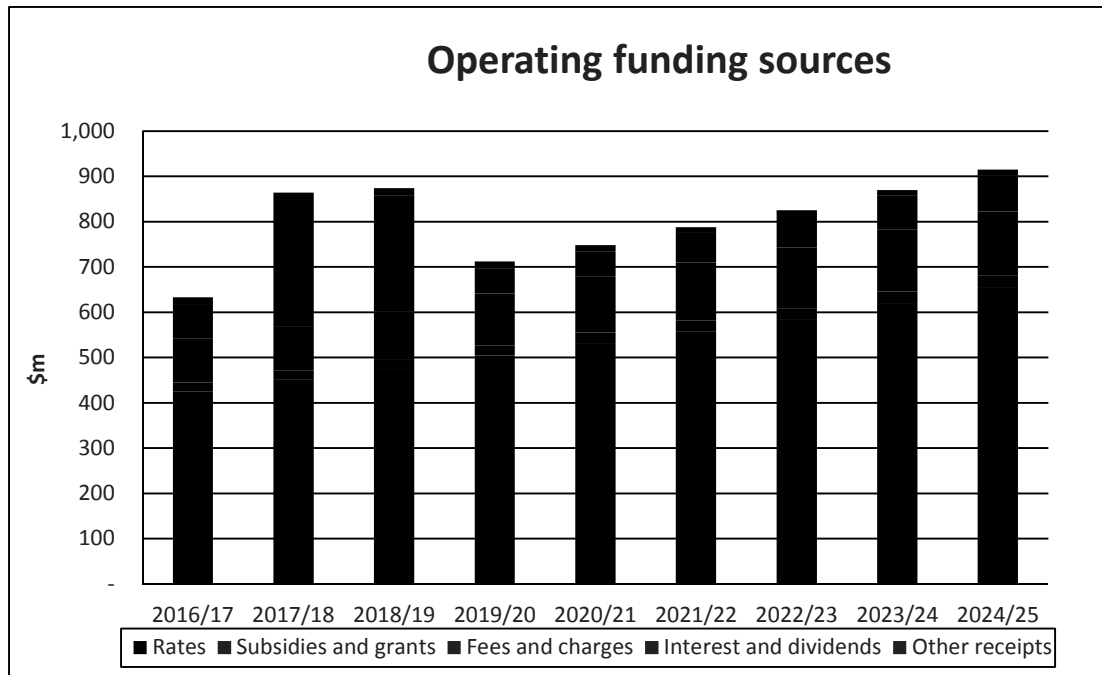
These largely relate to earthquake recoveries, which are comprised of the reimbursement from the Crown, and NZ Transport Agency subsidies. During the rebuild this source of funding is significant.

Reserve funds (shown in the table as a net figure under Applications)

Council maintains a number of reserve funds. Many of these have resulted from bequests or gifts to the city, while others are the result of specific decisions by Council (such as the Capital Endowment Fund) or the exercise by Council of its statutory powers (such as for the collection of financial contributions under the Resource Management Act). These funds are invested by the Council in accordance with its Investment Policy, and funds are drawn from individual reserves for operating or capital expenditure that meets the purpose of that reserve.

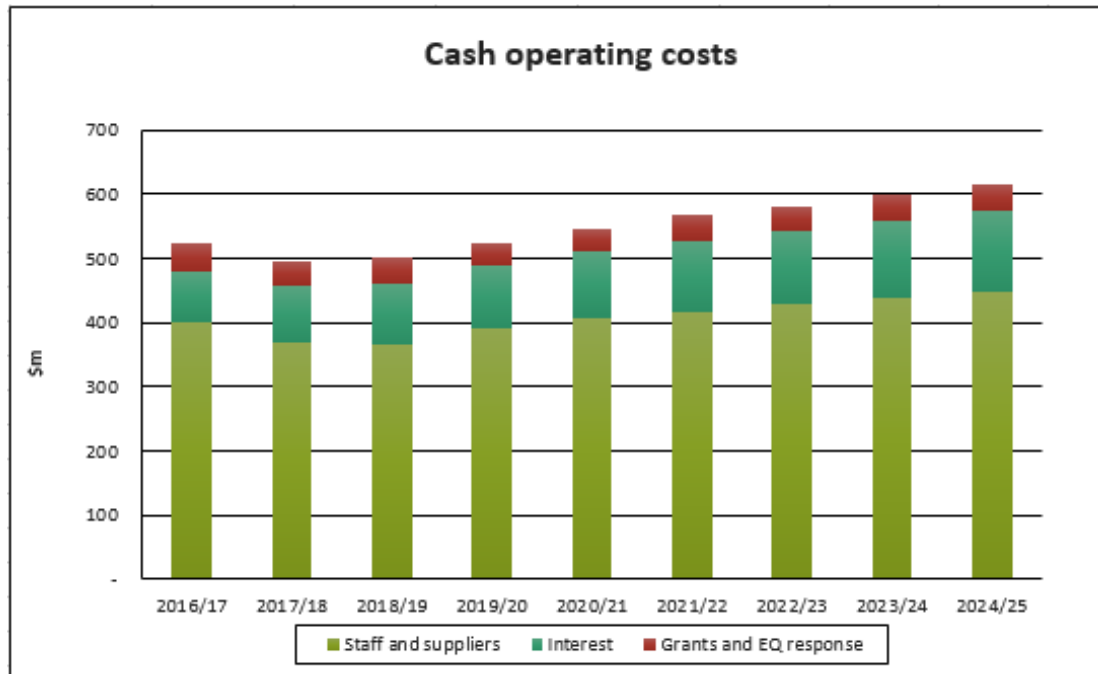
The table above shows the revenue planned for each class of capital revenue over the remaining nine years of the long term plan along with the key classes of expense.

Operating funding sources for 2017 to 2025:

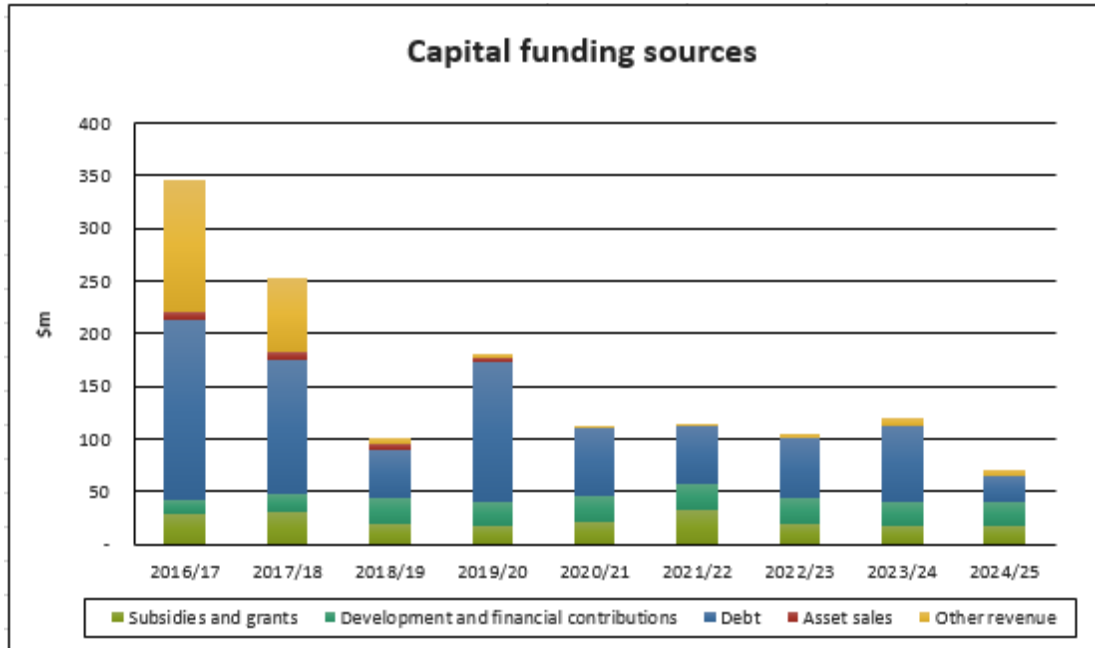


The higher interest and dividends in 2017/18 and 2018/19 is due to the CCHL capital release which will be used as a capital funding source.

Cash operating costs for 2017 to 2025:

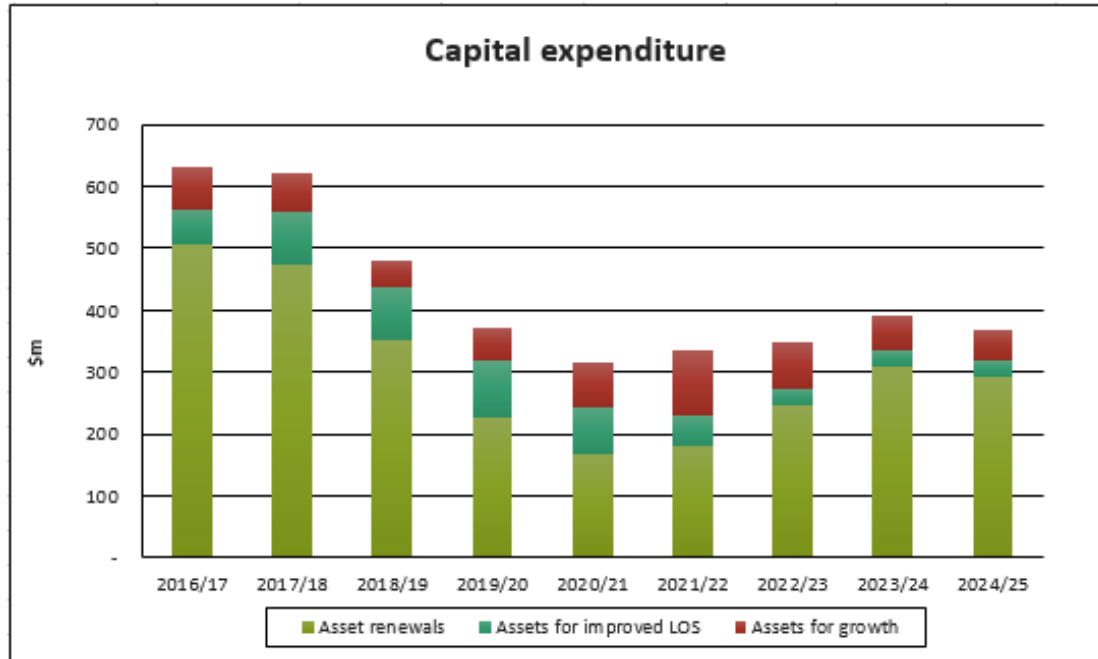


Capital funding sources for 2017 to 2025:



Other revenues are higher in 2016/17 and 2017/18 due to Crown contributions to the Rebuild.

Capital expenditure for 2017 to 2025:



The Council will invest \$3.9 billion in the city's infrastructure over the period of the Amended Long Term Plan.

Financial Prudence Benchmarks

Amended Long-term plan disclosure statement for period commencing 1 July 2016

What is the purpose of this statement?

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

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

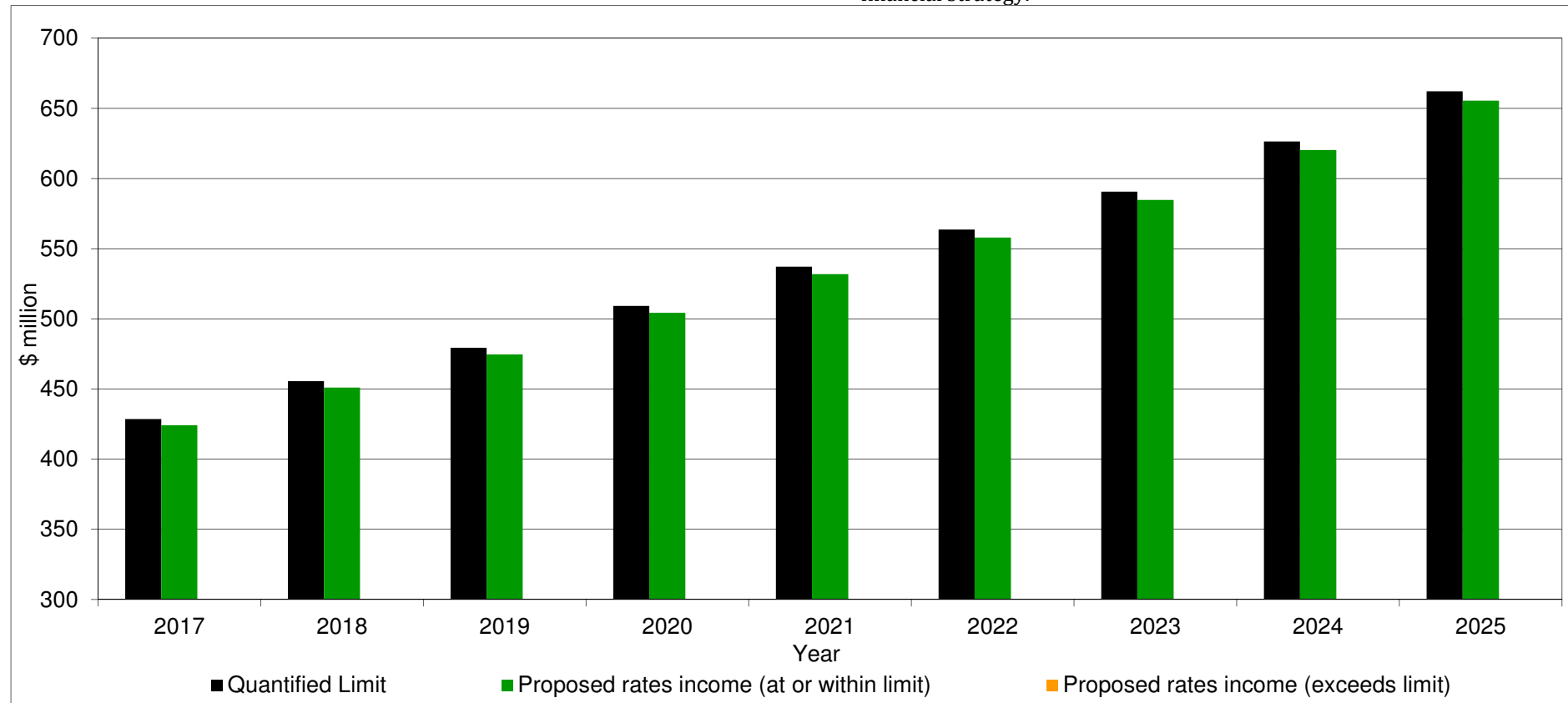
Rates affordability benchmark

The Council meets the rates affordability benchmark if—

- its planned rates income equals or is less than each quantified limit on rates; and
- its planned rates increases equal or are less than each quantified limit on rates increases.

Rates (income) affordability

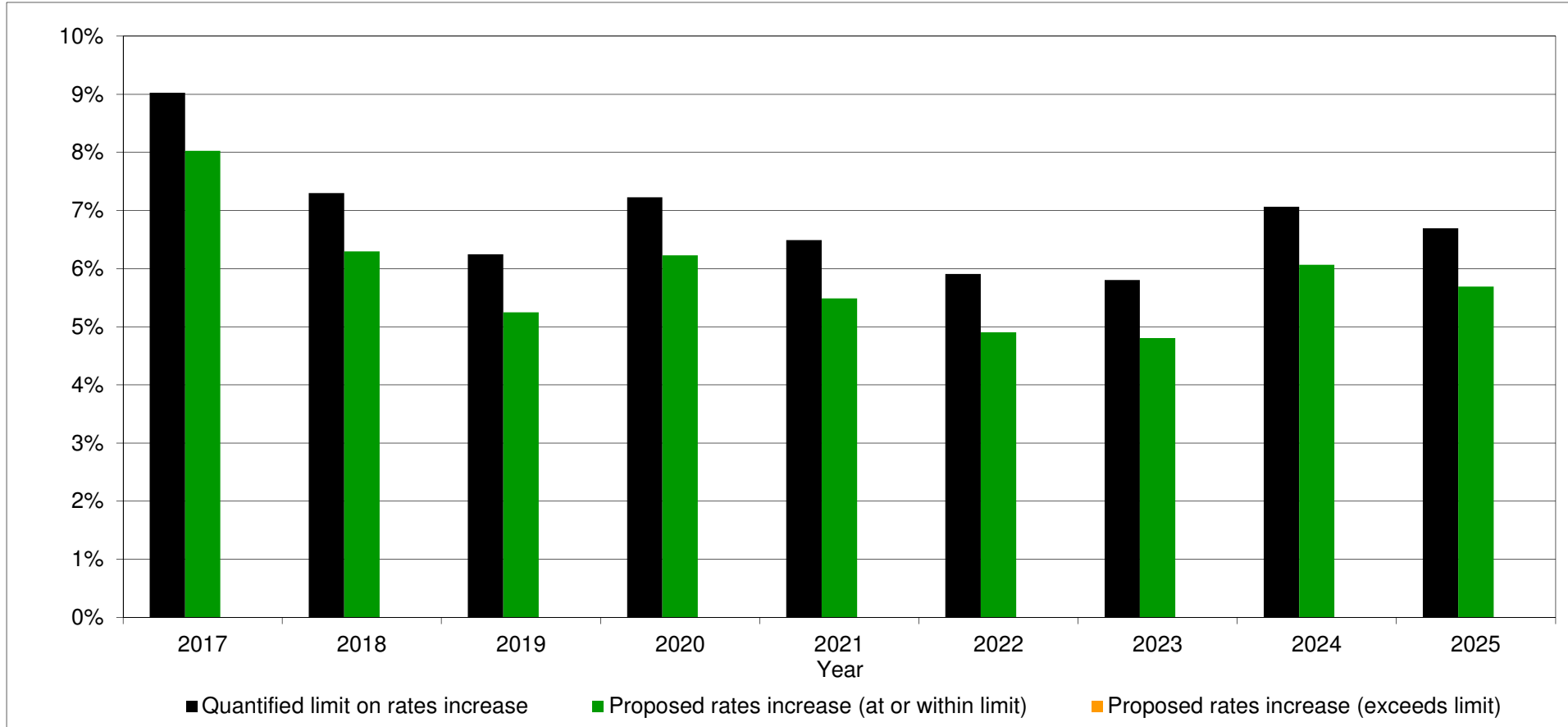
The following graph compares the Council’s planned rates with a quantified limit on rates contained in the financial strategy included in this amended long-term plan. The quantified limit is set at 1% above the rates income contained in the plan’s financial strategy.



Rates (increases) affordability

The quantified limit is set at 1% above the nominal year on year increase in rates income contained in the plan's financial strategy.

The following graph compares the Council's planned rates increases with a quantified limit on rates increases contained in the financial strategy included in this amended long-term plan.

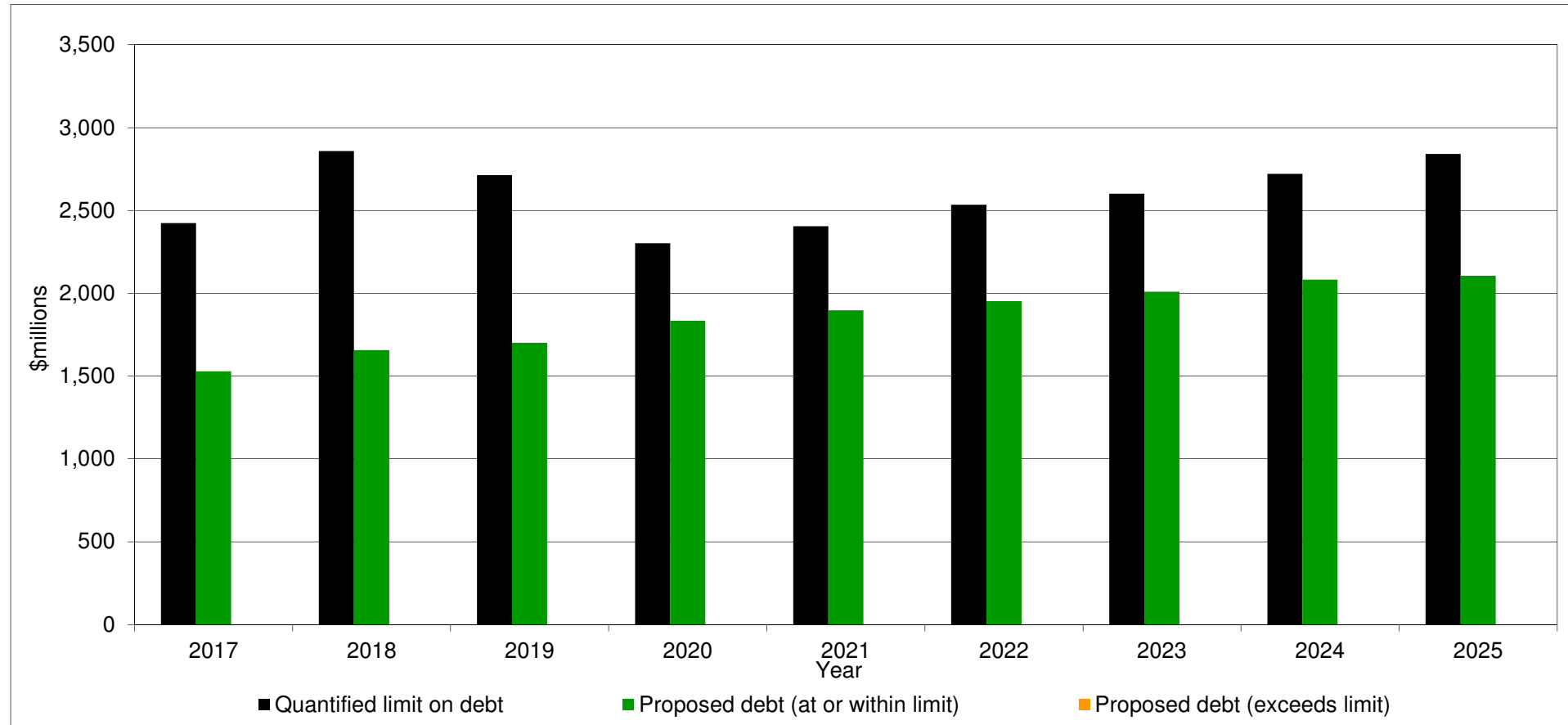


Debt affordability benchmark

The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing. The Council has six measures for debt affordability and these are set out below.

Total borrowing

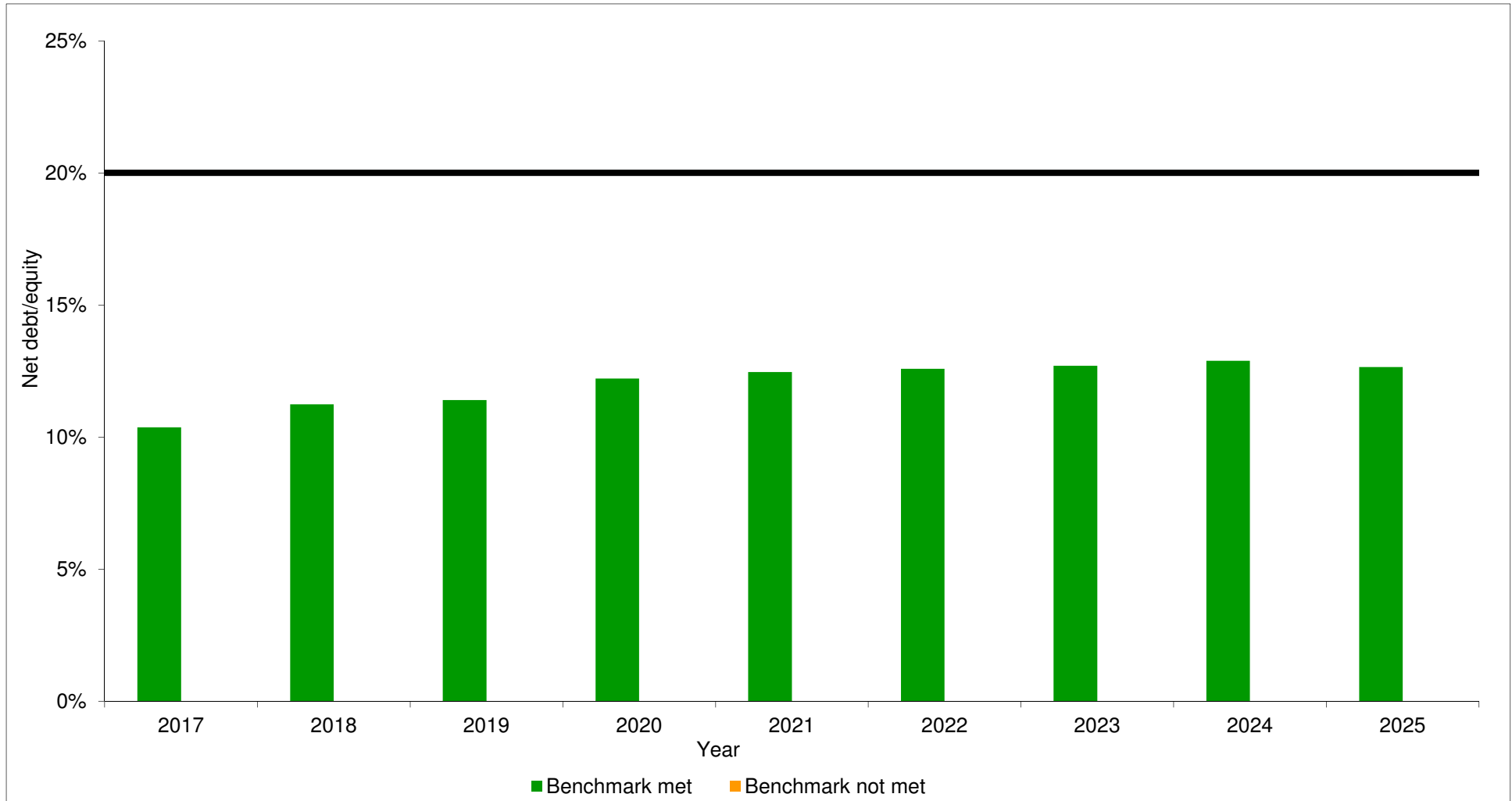
The following graph compares the Council's planned borrowing with a quantified limit on borrowing contained in the financial strategy included in this amended long-term plan. The quantified limit on borrowing has been set at 250% of the net debt to revenue ratio.



Net debt as a percentage of equity

The following graph compares the Council's planned net borrowing with a quantified limit stated in the liability management policy included in this amended long-term plan.

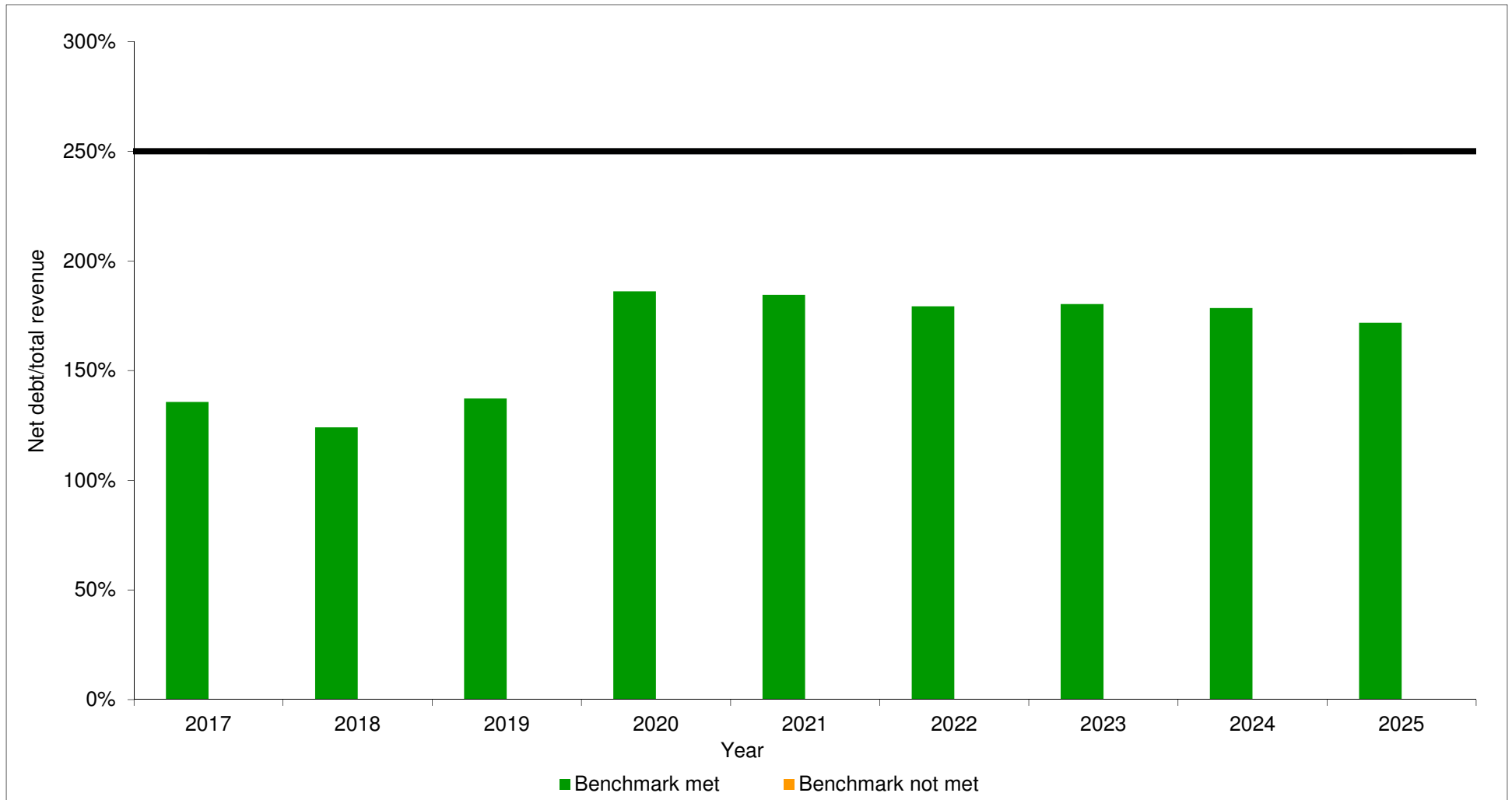
The quantified limit is net debt (comprised of total borrowings less liquid assets and investments) as a percentage of equity being less than or equal to 20%.



Net debt as a percentage of total revenue

The quantified limit is net debt as a percentage of total revenue being less than or equal to 250%.

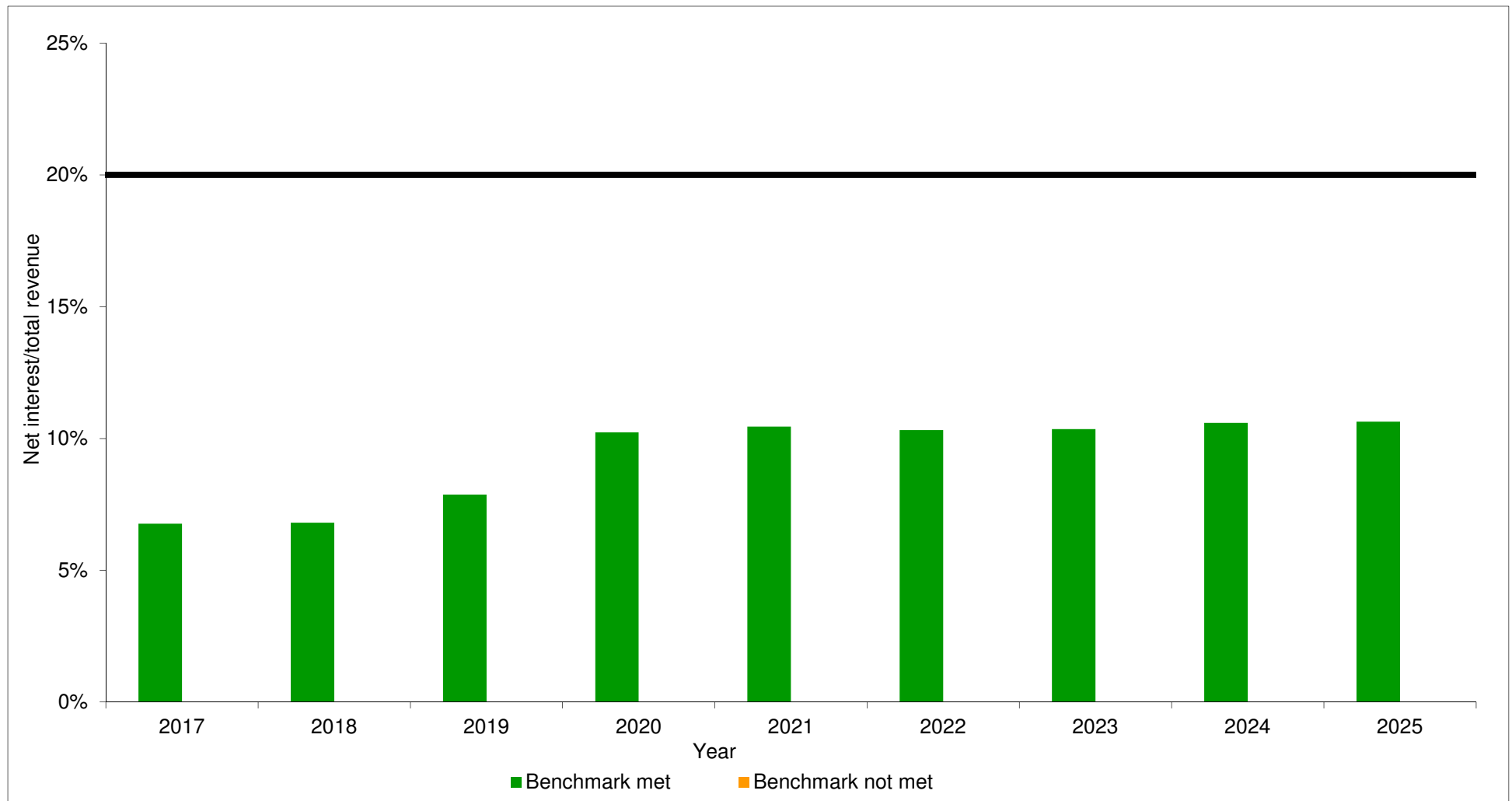
The following graph compares the Council's planned net borrowing with a quantified limit on borrowing stated in the financial strategy included in this amended long-term plan.



Net interest as a percentage of total revenue

The following graph compares the Council's planned net interest with a quantified limit stated in the liability management policy included in this amended long-term plan.

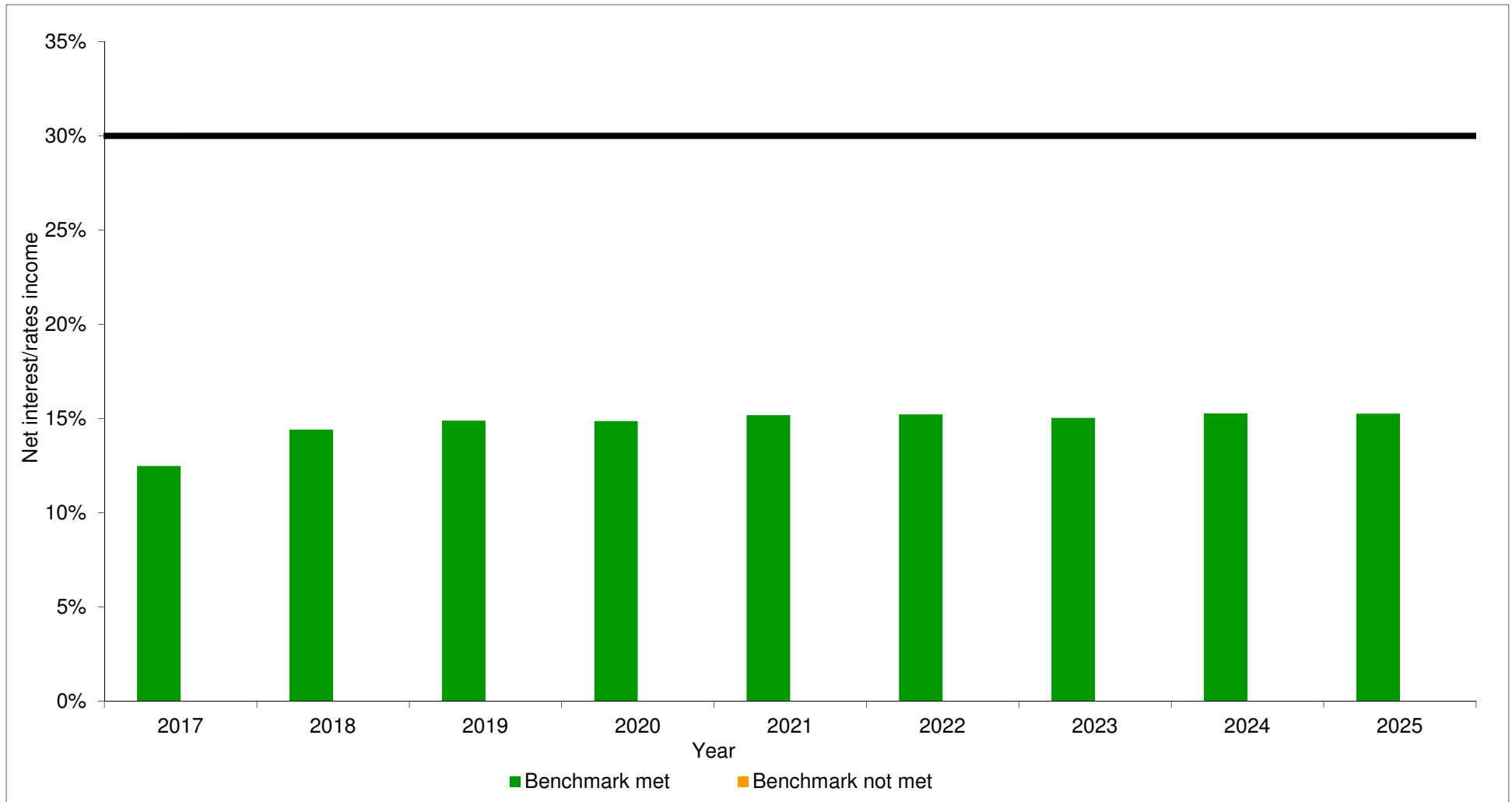
The quantified limit is net interest as a percentage of total operating revenue being less than or equal to 20%.



Net interest as a percentage of annual rates income

The quantified limit is net interest as a percentage of annual rates income being less than or equal to 30%.

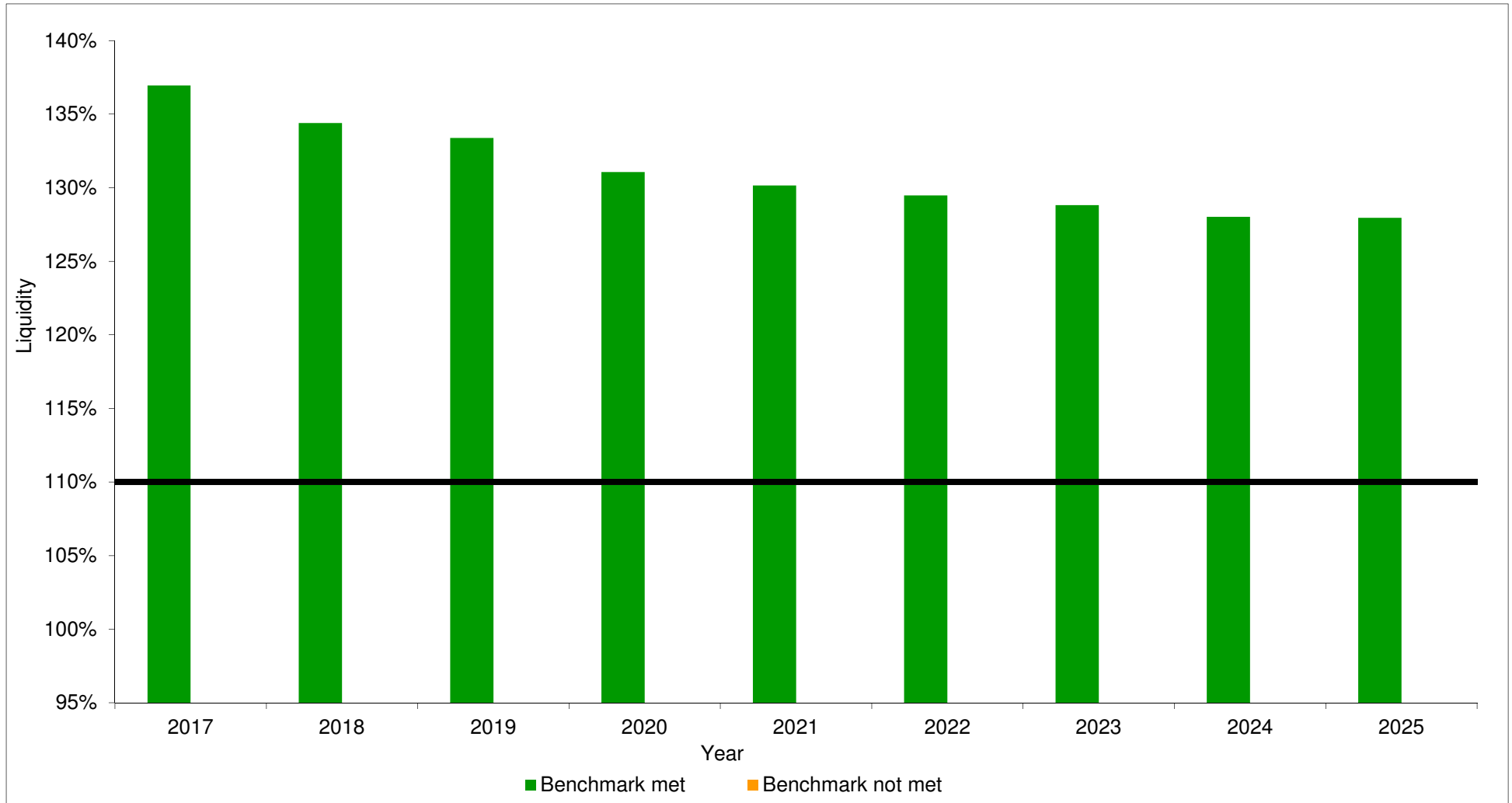
The following graph compares the Council's planned net interest with a quantified limit stated in the liability management policy included in this amended long-term plan.



Liquidity

The following graph compares the Council's planned net borrowing with a quantified limit stated in the liability management policy included in this amended long-term plan.

The quantified limit is liquidity being equal to or greater than 110%. For debt affordability liquidity is calculated as total borrowings including committed but undrawn facilities plus liquid assets and investments compared to total term borrowings.

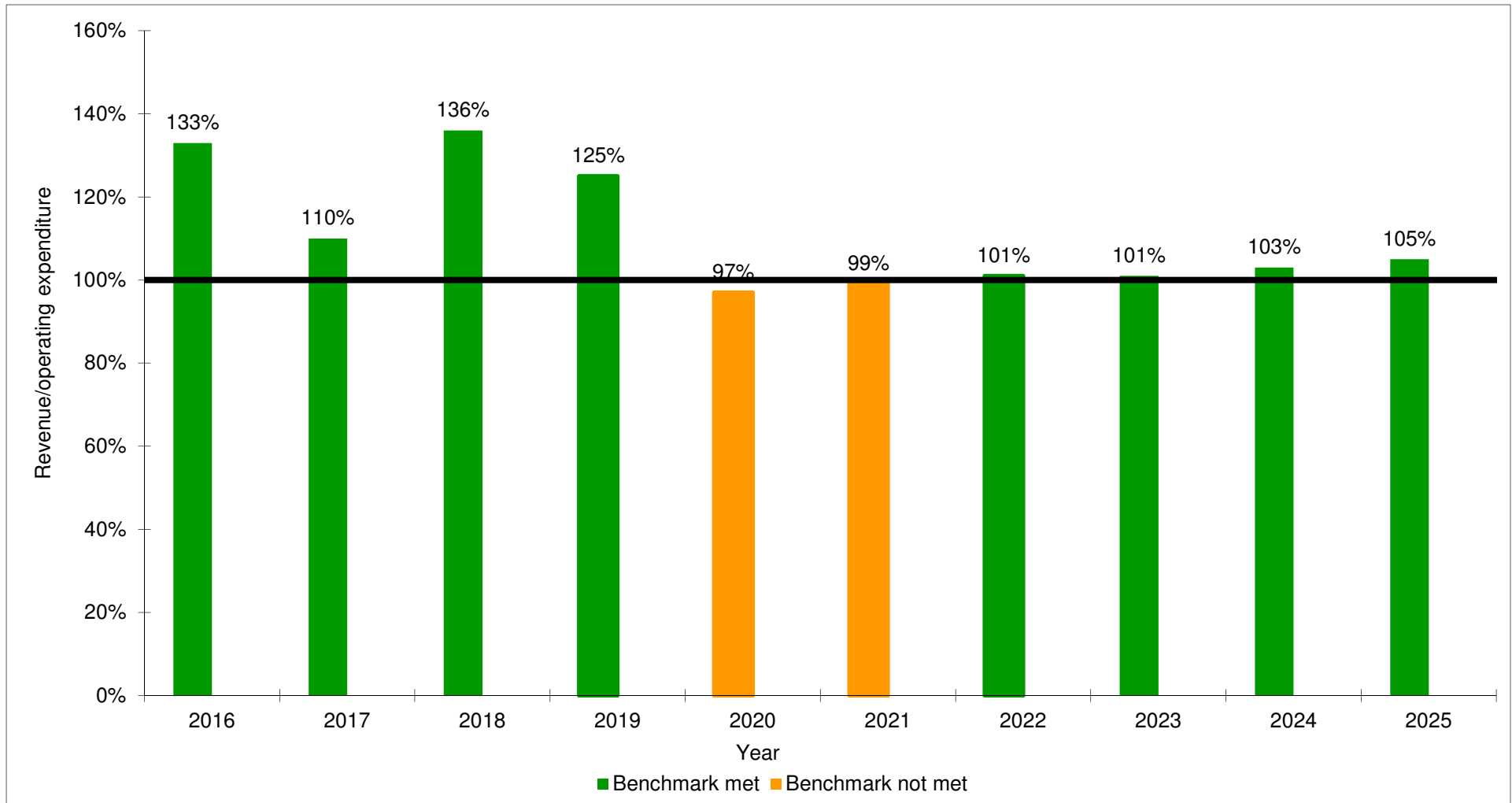


Balanced budget benchmark

The following graph displays the Council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, and equipment) as a proportion of planned operating expenses (excluding losses on

derivative financial instruments and revaluations of property, plant, and equipment).

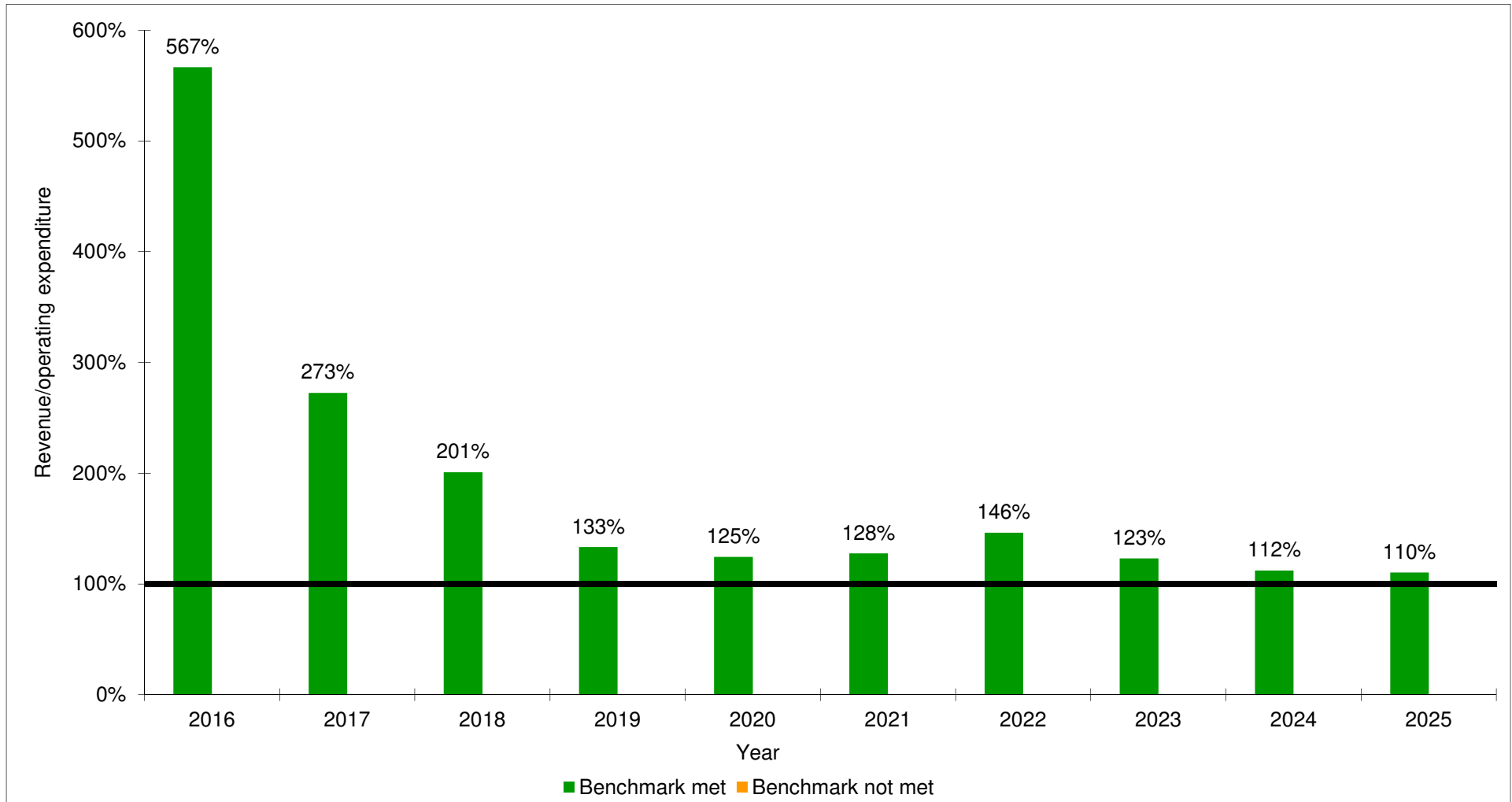
The Council meets the balanced budget benchmark if its planned revenue equals or is greater than its planned operating expenses.



Essential services benchmark

The following graph displays the Council's planned capital expenditure on network services as a proportion of expected depreciation on network services. The Council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

The high proportion of capital expenditure to depreciation in the first years of the plan reflects the impact of the rebuild. The ratio normalises in later plan years.



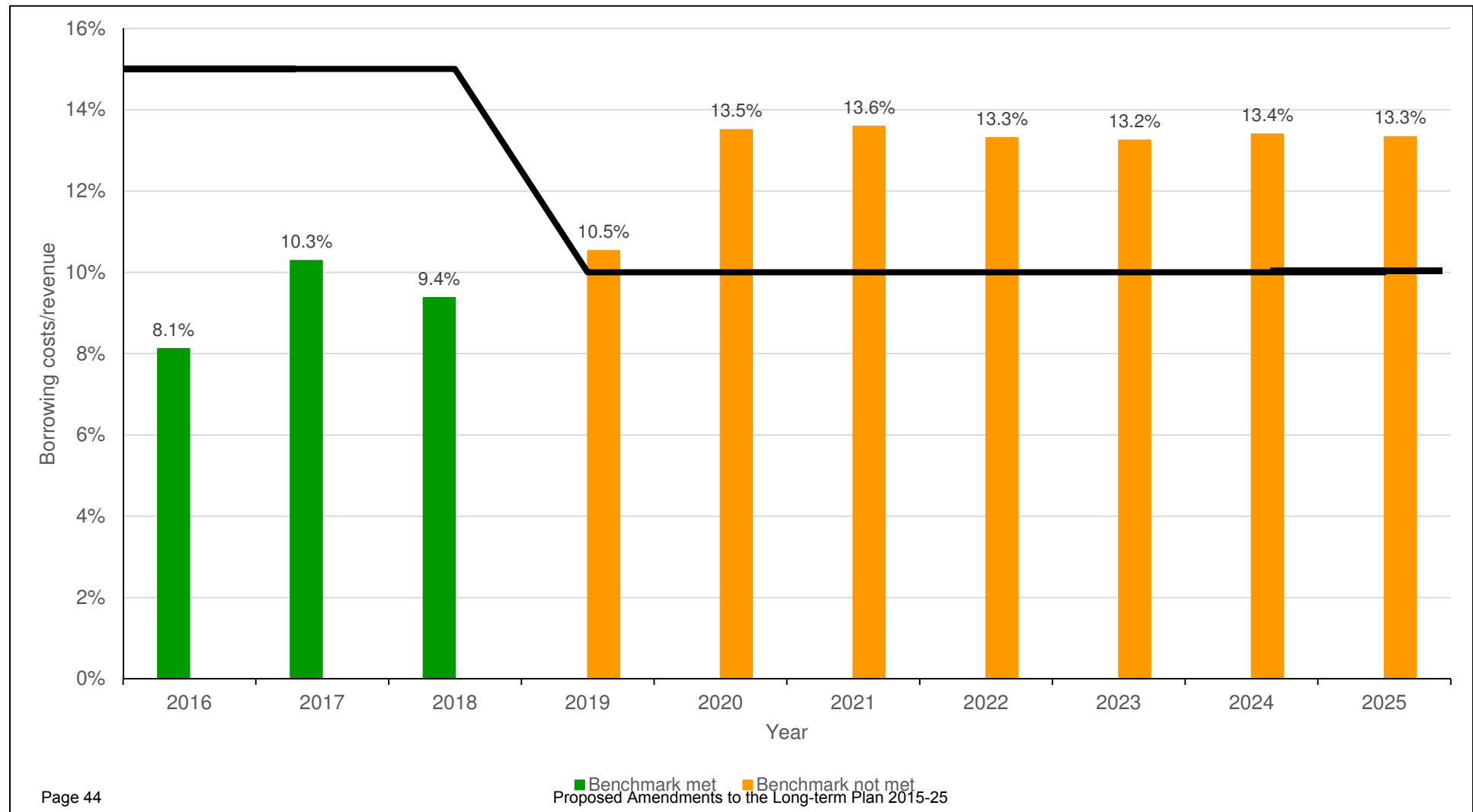
Debt servicing benchmark

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

Because Statistics New Zealand projects the Council's population will grow faster than the national population is projected to grow from 2016 to 2018, it meets the

debt servicing benchmark if its planned borrowing costs equal or are less than 15% of its planned revenue. From 2019 onwards Statistics New Zealand projects the Council's population will grow more slowly than the national population, therefore it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

The Council forecasts to exceed this benchmark from 2019 due to the amount of borrowing required to fund the rebuild. Council will remain within the debt affordability benchmarks.



Proposed Capital Programme

Christchurch City Council
Proposed Capital Programme Summary by Activity

(\$'000)

Portfolio	Group of Activities	Activity	Category	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
Day-to-Day												
Corporate												
	Corporate Support	Growth		12,100	(2,629)	(9,261)	(5,387)	(350)	(2,062)	(1,262)	(4,288)	7,142
		Internal		1,409	2,430	2,553	1,531	1,889	5,248	2,190	1,830	2,286
	Facilities & Infrastructure Rebuild	Internal		8	64	94	55	58	0	50	16	71
	Information Technology	Internal		17,515	15,846	12,446	14,967	15,370	14,600	14,117	13,913	14,316
Housing												
	Housing	Core		3,291	3,434	7,106	7,247	7,588	8,138	8,128	8,532	8,955
Resilient Communities												
	Community Facilities	Core		268	289	675	1,343	1,012	808	1,407	799	1,100
	Events & Festivals	Core		64	193	327	203	209	213	222	230	237
	Civil Defence Emergency Mgmt	Committed		204	209	0	0	0	0	0	0	0
		Core		186	132	124	127	130	134	138	142	146
Stormwater Drainage												
	Stormwater Drainage	Core		2,607	3,230	3,976	3,607	4,039	5,389	5,635	6,779	7,758
		Growth		334	341	350	360	369	1,009	1,037	1,068	1,098
		Increased Levels of Service		61	52	0	0	0	0	0	0	0
Strategic Planning												
	Strategic Policy & Planning	Growth		0	312	320	328	674	346	356	366	377
Transport												
	Parking	Core		229	240	427	448	469	491	515	540	566
		New Services		37	38	557	571	587	602	619	637	656
	Public Transport Infrastructure	Core		395	502	605	627	651	676	702	730	760
		Increased Levels of Service		1,293	1,856	4,326	4,363	4,216	4,006	498	510	526
		New Services		1,060	1,337	1,961	1,165	2,098	0	0	0	0
	Major Cycleways	Core		173	201	222	231	239	248	258	267	278
		Growth		0	0	111	571	1,236	2,284	3,774	5,291	5,904
		Increased Levels of Service		28,066	35,545	27,279	24,415	23,963	16,697	0	0	0
Water Supply												
	Water Supply (combining water conservation)	Committed		1,395	555	388	2,056	2,112	2,109	2,168	3,186	1,540
		Core		14,520	16,110	19,032	19,342	21,877	22,361	19,268	21,550	22,547
		Growth		5,589	7,549	5,860	5,410	3,377	4,925	6,107	4,358	3,697
		Legal		96	23	70	24	74	501	521	537	552

Christchurch City Council
Proposed Capital Programme Summary by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
Parks and Open Spaces												
	Cemeteries	Core		346	763	728	397	439	334	344	355	374
		Growth		683	156	743	165	169	804	179	184	189
	Garden & Heritage Parks	Core		992	1,044	3,542	3,489	1,633	1,733	1,471	1,794	1,367
		Growth		48	48	23	24	25	25	26	27	27
		Increased Levels of Service		255	261	186	0	0	0	0	0	0
		Legal		21	22	0	0	0	0	0	0	0
	Harbours & Marine Structures	Core		571	1,031	1,593	5,194	7,109	693	453	466	131
	Neighbourhood Parks	Core		2,346	1,924	2,149	4,121	1,862	1,768	2,342	2,539	2,708
		Growth		236	241	422	433	3,146	3,922	1,118	1,151	1,184
		Increased Levels of Service		277	284	547	538	306	315	324	333	343
		New Services		21	117	0	0	0	0	0	0	0
	Regional Parks	Core		968	925	1,063	1,111	1,396	1,281	2,321	1,381	1,470
		Increased Levels of Service		101	752	23	375	24	370	0	0	0
	Rural Fire Management	Core		12	9	8	13	8	9	16	10	10
Roads and Footpaths												
	Roads & Footpaths	Committed		6,234	0	0	0	0	0	0	0	0
		Core		23,034	24,352	26,795	31,073	36,102	43,218	45,780	48,470	51,284
		Growth		7,055	9,056	4,434	9,747	27,521	49,317	27,803	12,905	5,348
		Increased Levels of Service		9,068	14,716	18,315	17,622	14,893	8,722	9,776	10,083	12,131
		New Services		337	397	2,201	0	0	0	0	0	0
Sewage Collection, Treatment and Disposal												
	Wastewater Collection	Committed		0	0	4,282	4,421	0	0	0	0	0
		Core		6,748	8,342	7,949	9,806	11,218	11,337	13,446	14,444	22,287
		Growth		8,700	17,212	5,274	4,353	3,645	4,267	3,800	3,527	3,629
		Legal		11,825	2,813	371	5,312	8,210	16,840	15,311	15,144	6,937
	Wastewater Treatment & Disposal	Core		2,986	1,350	6,804	4,108	3,906	13,192	2,441	4,216	14,389
		Legal		2,020	23,325	29,220	12,261	13,462	8,641	0	0	0
Arts and Culture												
	Libraries	Core		5,853	6,597	6,941	7,136	7,395	7,653	7,928	8,317	8,741
		Growth		0	0	0	0	4,216	0	0	0	605
	Christchurch Art Gallery	Core		513	637	1,826	1,208	1,199	1,707	1,240	2,412	1,379
		Increased Levels of Service		2	2	6	2	2	2	19	3	3
Regulation and Enforcement												

Christchurch City Council
Proposed Capital Programme Summary by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
		Regulatory Compliance, Licencing and Registration	Core	26	11	6	55	0	0	0	0	0
	Sports and Recreation											
	Community Facilities	Increased Levels of Service		0	0	530	0	0	0	0	0	0
		New Services		120	0	0	0	0	0	0	0	0
	Sports Parks	Core		1,312	1,875	2,433	2,626	3,150	3,432	3,489	3,447	3,997
		Growth		3,481	2,521	2,916	2,764	2,605	1,090	129	133	137
		Increased Levels of Service		55	57	58	72	674	63	65	67	69
		New Services		53	326	0	0	0	0	0	0	0
	Recreation and Sports Facilities	Core		5,138	6,584	10,748	9,412	9,416	11,555	12,779	11,230	15,041
		Growth		0	4,550	10,706	7,140	0	0	0	0	0
		Increased Levels of Service		5,212	4,803	3,233	33	0	0	0	0	0
		New Services		528	50	3,850	15,400	2,441	0	0	0	0
	Heritage Protection and Policy											
	Heritage Protection	Increased Levels of Service		0	1,547	0	0	0	0	0	0	0
	Flood Protection and Control Works											
	Flood Protection & Control Works	Core		212	217	222	229	235	329	338	348	423
		Growth		10,717	15,604	16,357	18,558	19,105	19,922	17,779	17,389	15,696
		Legal		530	543	779	800	821	1,205	1,239	2,549	2,623
	Refuse Minimisation and Disposal											
	Residual Waste Collection & Disposal	Core		950	801	954	1,058	1,332	1,144	976	1,306	917
		Legal		28	28	28	29	29	30	31	32	33
Day-to-Day Total				210,514	243,752	257,813	264,689	279,581	303,643	239,411	231,255	253,984
Facility Rebuilds												
Corporate												
	Corporate Investments	Committed		34,770	45,313	5,349	0	0	0	60,606	118,079	74,296
	Corporate Support	Committed		4,437	18,161	5,353	0	0	(2,317)	0	0	0
		Core		1,606	12,567	294	0	0	0	0	0	0
Housing												
	Housing	Core		491	0	0	0	0	0	0	0	0
Resilient Communities												

Christchurch City Council
Proposed Capital Programme Summary by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
		Community Facilities	Core	13,065	4,558	2,537	0	0	0	0	0	0
	Transport											
		Parking	Committed	9,723	22,406	0	0	0	0	0	0	0
		Public Transport Infrastructure	Increased Levels of Service	1,262	474	26,517	7,698	0	0	0	0	0
	Parks and Open Spaces											
		Neighbourhood Parks	Increased Levels of Service	0	6,400	0	0	0	0	0	0	0
		Parks & Open Spaces	Core	1,488	0	122	1,011	1,382	568	0	0	0
	Roads and Footpaths											
		Roads & Footpaths	Increased Levels of Service	8,253	13,649	12,149	9,407	3,384	1,741	12,071	13,238	12,217
	Arts and Culture											
		Libraries	Committed	251	1,323	11,469	275	0	0	0	0	0
			Core	33,456	33,710	15,735	11,335	478	0	0	0	0
		Museums	Core	189	0	0	0	0	0	0	0	0
	Sports and Recreation											
		Recreation and Sports Facilities	Core	50,738	58,365	56,735	35,209	200	0	0	0	0
	Heritage Protection and Policy											
		Heritage Protection	Core	7,298	9,906	25,083	5,393	0	0	0	0	0
Facility Rebuilds Total				167,027	226,832	161,343	70,328	5,444	(8)	72,677	131,317	86,513
Infrastructure Rebuild												
	Corporate											
		Strategic Policy & Planning	Committed	497	0	0	0	0	0	0	0	0
	Stormwater Drainage											
		Stormwater Drainage	Core	65,084	41,356	375	2,336	0	0	0	0	0
	Water Supply											
		Water Supply (combining water conservation)	Core	3,303	4,595	0	0	0	0	0	0	0
	Parks and Open Spaces											
		Parks & Open Spaces	Core	4,801	11,663	5,682	0	0	0	0	0	0

Christchurch City Council
Proposed Capital Programme Summary by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
Roads and Footpaths												
	Roads & Footpaths		Core	76,442	46,156	10,110	9,247	7,167	7,292	8,781	502	516
			Legal	765	1,067	804	529	0	0	0	0	0
Sewage Collection, Treatment and Disposal												
	Wastewater Collection		Core	70,119	0	0	0	0	0	0	0	0
	Wastewater Treatment & Disposal		Core	10,782	21,123	0	0	0	0	0	0	0
Flood Protection and Control Works												
	Flood Protection & Control Works		Core	7,671	13,056	22,409	23,307	24,238	25,160	26,114	27,080	28,028
Infrastructure Rebuild Total				239,464	139,016	39,380	35,419	31,405	32,452	34,895	27,582	28,544
Grand Total				617,005	609,600	458,536	370,436	316,430	336,087	346,983	390,154	369,041
Unspecified carry forwards and minor rounding adjustments				15,756	10,350	20,993	(15)	13	32	12	32	11
Total Capital Programme				632,761	619,950	479,529	370,421	316,443	336,119	346,995	390,186	369,052

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
Day-to-Day														
Corporate														
	Corporate Support		Growth											
				67	Strategic Land Acquisitions	19,502	18,352	11,209	13,912	11,461	12,611	10,838	9,052	16,456
				69	SLP Land Value Offset	(7,402)	(20,981)	(20,470)	(19,299)	(11,811)	(14,673)	(12,100)	(13,340)	(9,314)
			Internal											
				445	Fleet and Plant Asset Purchases	720	1,375	812	669	1,003	1,455	1,254	868	898
				451	Surplus Property Development	136	139	143	146	150	154	159	163	168
				462	Corporate Property R&R	553	916	1,261	716	736	756	777	799	823
				829	Aerial Photography	0	0	337	0	0	364	0	0	397
				830	Corp Accom - Council Storage/Archive Facility	0	0	0	0	0	2,519	0	0	0
	Facilities & Infrastructure Rebuild		Internal											
				446	Digital Survey Equipment Replacement & Renewal	8	64	94	55	58	0	50	16	71
	Information Technology		Internal											
				434	IT BusSolutions Delivery Programme	5,187	4,789	3,254	4,437	4,556	2,309	2,374	1,830	1,883
				435	IT MidLevel Enhancement Programme	2,875	2,944	3,018	3,646	3,744	5,030	4,874	5,015	5,160
				436	IT Renewals and Replacements Programme	9,453	8,113	6,174	6,884	7,070	7,261	6,869	7,068	7,273
	Corporate Total					31,032	15,711	5,832	11,166	16,967	17,786	15,095	11,471	23,815
Housing														
	Housing		Core											
				452	Owner Occupier Housing - Purchases Back	170	174	356	183	188	386	0	0	0
				454	Internal Housing Improvements - Project	3,121	3,260	6,750	7,064	7,400	7,752	8,128	8,532	8,955
	Housing Total					3,291	3,434	7,106	7,247	7,588	8,138	8,128	8,532	8,955
Resilient Communities														
	Community Facilities		Core											
				544	Community Facilities Community Centres R&R	215	289	619	1,228	953	747	1,345	735	1,034
				545	Community Facilities Pioneer and Leased ELC's R&R	53	0	56	115	59	61	62	64	66
	Events & Festivals		Core											
				467	Banner Replacement	0	64	132	68	70	71	73	76	78
				468	Banner Installation	0	63	128	66	68	69	71	73	76
				469	Events equipment replacement	64	66	67	69	71	73	78	81	83
	Civil Defence Emergency Mgmt		Committed											
				448	Chch Justice & Emergency Services Precinct (including an Emergency Operations Centre)	204	209	0	0	0	0	0	0	0
			Core											
				3055	CDEM Civil Defence R & R	186	132	124	127	130	134	138	142	146
	Resilient Communities Total					722	823	1,126	1,673	1,351	1,155	1,767	1,171	1,483

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
	Stormwater Drainage													
		Stormwater Drainage	Core											
				324	Stormwater Pipe Renewals	510	1,044	1,071	1,648	1,974	2,317	2,977	3,677	3,783
				327	Technical Equipment - Replacement	28	28	29	30	30	31	32	33	34
				333	Minor Piping Projects	133	136	139	143	147	151	155	159	164
				388	Unlined Drains Renewals	102	104	214	275	338	348	476	490	631
				390	Banks Peninsula Stormwater Renewals	306	313	321	330	338	463	476	613	631
				479	Lyttelton Brick Barrels	623	638	654	0	0	0	0	0	0
				481	Structural Replacements	133	163	724	171	176	783	186	191	852
				483	Shepards Stream	55	0	0	0	0	0	0	0	0
				484	Travis Wetland	33	34	35	36	37	38	39	40	41
				485	Styx Mill Conservation Reserve	55	68	70	72	74	76	78	80	82
				982	Piped Systems - Pipe Drains (R&R)	102	109	111	114	117	120	124	127	131
				984	Open Water Systems - Lined Drains (R&R)	102	157	161	330	338	579	595	858	883
				985	Open Water Systems - Utility Drain Improvements	166	170	175	179	184	189	194	200	206
				992	Natural Waterways (R&R)	106	109	111	114	117	120	124	127	131
				2649	Hill and Gully Waterway Planting	153	157	161	165	169	174	179	184	189
			Growth											
				329	Technical Equipment - new	28	28	29	30	31	31	32	33	34
				989	Natural Waterways (New)	306	313	321	330	338	348	357	368	378
				3412	Waterways & Wetlands Purchases	0	0	0	0	0	630	648	667	686
			Increased Levels of Service											
				25306	Mundys Drain	61	52	0	0	0	0	0	0	0
					Stormwater Drainage Total	3,002	3,623	4,326	3,967	4,408	6,398	6,672	7,847	8,856
			Strategic Planning											
			Strategic Policy & Planning											
					Growth									
				66	Urban Renewal	0	312	320	328	674	346	356	366	377
					Strategic Planning Total	0	312	320	328	674	346	356	366	377
			Transport											
			Parking											
					Core									
				471	Parking Renewals: Off Street	27	27	209	215	221	227	233	240	247
				833	Parking Renewals: On Street	202	213	218	233	248	264	282	300	319
					New Services									
				17101	Suburban Parking Facilities and Management	37	38	557	571	587	602	619	637	656
			Public Transport Infrastructure											
					Core									
				216	Bus Shelter Renewals	246	350	448	466	486	506	528	551	575
				296	ITS System Renewal - PT	138	141	145	149	153	157	161	166	171
				1001	Public Transport Renewals & Replacements	11	11	12	12	12	13	13	13	14

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
			Increased Levels of Service											
				172	Public Transport Minor Works	11	11	12	12	12	13	13	13	14
				173	Bus Stop Installation	78	79	81	84	86	88	91	93	96
				174	Shelter Installation	211	216	221	227	233	239	246	253	260
				182	Bus Stop Seating	33	34	35	36	37	38	39	40	41
				255	ITS Installations Bus Finders	58	60	50	51	53	54	56	57	59
				256	ITS Sign-Board Installations	45	46	48	49	50	51	53	54	56
				914	Core PT Route & Facilities: South (Colombo St)	0	0	0	121	1,173	1,205	0	0	0
				938	Core PT Route & Facilities: Orbiter	235	627	1,071	1,098	564	1,159	0	0	0
				940	Core PT Route & Facilities: South-West (Wigram & Halswell)	265	783	2,418	2,285	1,128	1,159	0	0	0
				2274	Core PT Route & Facilities: North (Papanui & Belfast)	0	0	390	400	880	0	0	0	0
				27734	Orbiter PT Route: Ensors Road PT Priority	357	0	0	0	0	0	0	0	0
			New Services											
				17152	PT Facilities : Northlands Hub	530	543	0	0	0	0	0	0	0
				17157	PT Bus Priority Electronic Installations	0	272	278	286	0	0	0	0	0
				17158	Transitional PT Infrastructure to support Hubs & Spokes	530	522	1,683	879	2,098	0	0	0	0
	Major Cycleways		Core											
				211	Off Road Cycleway Surfacing	93	109	111	117	122	128	134	140	147
				212	Coloured Cycleways	80	92	111	114	117	120	124	127	131
			Growth											
				2411	Local Cycleway: Northern Arterial Link Belfast to Waimakariri	0	0	0	0	297	602	1,858	1,275	656
				17057	Local Cycleway: Development Connections - East	0	0	0	57	176	811	834	1,275	1,312
				17058	Local Cycleway : Development Connections - North	0	0	0	0	0	0	62	191	1,312
				17059	Local Cycleway: Development Connections - South	0	0	0	57	176	811	834	1,275	1,312
				17060	Local Cycleway: Development Connections - West	0	0	0	0	0	60	186	1,275	1,312
				17214	Local Cycleway: Northern Arterial Link Cranford to Rutland Reserve	0	0	111	457	587	0	0	0	0
			Increased Levels of Service											
				1972	MCR Opawaho River Route - Programme	0	52	605	1,703	11,958	3,523	0	0	0
				1980	MCR Papanui - Shag Rock Cycleway - Programme	1,904	5,666	8,080	0	0	0	0	0	0
				1981	MCR Quarryman's Trail - Programme	0	3,630	5,166	0	0	0	0	0	0
				1982	MCR Avon - Otakaro Route - Programme	0	94	642	1,318	9,486	5,283	0	0	0
				1983	MCR South Express - Programme	285	784	3,437	4,870	0	0	0	0	0
				1984	MCR Papanui Parallel - Programme	4,362	4,563	0	0	0	0	0	0	0
				1986	MCR Northern Line Cycleway - Programme	551	2,165	2,398	2,809	0	0	0	0	0
				1987	MCR Heathcote Expressway - Programme	826	9,755	239	0	0	0	0	0	0
				1989	MCR Wheels to Wings - Programme	0	0	0	297	790	7,891	0	0	0
				1991	MCR Southern Lights - Programme	0	78	396	2,434	0	0	0	0	0
				1993	MCR Nor'West Arc - Programme	211	640	6,316	10,984	1,729	0	0	0	0

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				18084	Cycleways Targeted Improvements 14/08/2014 Automated Cycle Counting Programme	30	0	0	0	0	0	0	0	0
				23094	MCR Little River Link - Section 1 - Moorhouse Ave to Barrington Street	4,177	677	0	0	0	0	0	0	0
				23091	MCR Papanui Parallel - Section 2 - Bealey Ave to Trafalgar	4,460	0	0	0	0	0	0	0	0
				23076	MCR Quarryman's Trail - Section 1 - Moorhouse Ave to Frankleigh Street	2,984	3,622	0	0	0	0	0	0	0
				23078	MCR Rapanui - Shag Rock Cycleway - Section 1 - Worcester Street to Aldwins Road	4,637	1,923	0	0	0	0	0	0	0
				23082	MCR Uni-Cycle - Section 2 - Hagley Park to Riccarton Bush	1,687	395	0	0	0	0	0	0	0
				23083	MCR Uni-Cycle - Section 3 - Ngahere St to Dovedale Ave	1,952	1,501	0	0	0	0	0	0	0
					Transport Total	31,253	39,719	35,488	32,391	33,459	25,004	6,366	7,975	8,690
					Water Supply									
					Water Supply (combining water conservation)									
					Committed									
				2201	WS City Water Supply Re-zoning	0	0	388	2,056	2,112	2,109	2,168	3,186	1,540
				10541	Avonhead PS well replacement (NWDWS)	1,395	555	0	0	0	0	0	0	0
					Core									
				51	WS Mains Renewals	986	6,850	8,618	14,097	17,367	17,729	14,863	15,391	15,423
				52	WS Headworks Well Renewals	0	358	691	709	728	766	787	0	0
				53	WS Infra R&R Reticulation Submains	408	418	1,558	1,565	1,614	1,649	1,692	2,265	3,102
				73	WS Pumping Civils and Buildings R&R	918	940	1,842	1,756	920	945	0	0	0
				89	WS R&R Submains Meter Renew	278	285	306	313	322	331	340	350	360
				2355	WS Pumping Stations - Reactive Renewals	31	31	44	45	46	37	38	39	55
				2742	Burnside PS Well Replacement Project	651	0	0	0	0	0	0	0	0
				6340	Wrights Pump station Well Renewal	980	1,470	0	0	0	0	0	0	0
				7521	Grampian PS well replacement (NWDWS)	910	834	143	0	0	0	0	0	0
				16490	WS Pumping Station Electrical Upgrade	747	0	0	0	0	0	0	0	0
				17885	WS Eastern Tce Trunk Main Renewal	153	4,402	4,513	0	0	0	0	0	0
				17901	WS Pump Station MEICA R&R	510	522	1,317	857	880	904	929	956	984
				17924	WS Averill Station Replacement	0	0	0	0	0	0	619	2,549	2,623
				19405	WS Estuary Pump Station Well 1 Renewal	297	0	0	0	0	0	0	0	0
				24764	Wharf Rd WS Pipe Renewal - Pigeon Bay	290	0	0	0	0	0	0	0	0
				24562	WS Balrudry Street Renewal	216	0	0	0	0	0	0	0	0
				24563	WS Barlow Street Renewal	83	0	0	0	0	0	0	0	0
				24530	WS Beach Rd Akaroa Renewal	280	0	0	0	0	0	0	0	0
				24780	WS Bealey Ave - Manchester St to Madras St	332	0	0	0	0	0	0	0	0
				24779	WS Bealey Ave - Montreal St to Caledonian Rd	387	0	0	0	0	0	0	0	0
				24560	WS Braithwaite Street Renewal	84	0	0	0	0	0	0	0	0

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				24555	WS Bryndwyr Road Renewal	790	0	0	0	0	0	0	0	0
				24537	WS Chancellor Street Renewal	325	0	0	0	0	0	0	0	0
				24529	WS Church Street Renewal	60	0	0	0	0	0	0	0	0
				24535	WS Griffiths Ave Renewal	236	0	0	0	0	0	0	0	0
				24511	WS Hempleman Dr Renewal	50	0	0	0	0	0	0	0	0
				24557	WS Jeffreys Road Renewal	177	0	0	0	0	0	0	0	0
				24542	WS Julius Terrace Renewal	38	0	0	0	0	0	0	0	0
				24781	WS Madras St - Bealey Ave to Ely St	274	0	0	0	0	0	0	0	0
				24534	WS Malta Cres Renewal	254	0	0	0	0	0	0	0	0
				24561	WS Otara Street Renewal	224	0	0	0	0	0	0	0	0
				24528	WS Rue Lavaud Renewal	395	0	0	0	0	0	0	0	0
				24559	WS Ryeland Ave Renewal	276	0	0	0	0	0	0	0	0
				24532	WS Seaview Ave Renewal	24	0	0	0	0	0	0	0	0
				24531	WS Selwyn Ave Akaroa Renewal	526	0	0	0	0	0	0	0	0
				24544	WS Squire Street Renewal	101	0	0	0	0	0	0	0	0
				24558	WS Wai-iti Terrace Renewal	444	0	0	0	0	0	0	0	0
				24536	WS Warden Street Renewal	321	0	0	0	0	0	0	0	0
				24546	WS Winton Street Renewal	233	0	0	0	0	0	0	0	0
				28075	WS Riccarton Rd Deans Ave Renewal	1,231	0	0	0	0	0	0	0	0
			Growth											
				45	WS New Connections	1,354	1,386	1,277	1,238	1,198	1,157	1,190	1,224	1,260
				49	WS Subdivisions Add Infra for Development	318	326	278	286	293	301	310	319	328
				50	WS Reticulation New Mains	1,199	705	1,670	1,714	1,173	1,205	1,239	1,275	1,312
				64	WS Land Purchase for Pump Stations	0	0	668	0	0	0	0	765	0
				870	WS New Wells for Growth	0	80	668	685	704	1,446	743	765	787
				897	WS - Electronic Equipment Improvements	8	9	9	9	9	10	10	10	10
				1258	WS New Pump Stations for Growth	0	0	0	0	0	806	2,615	0	0
				8363	WS Prestons Pump Station	675	0	0	0	0	0	0	0	0
				25003	WS Farrington Grampian Link Main	0	0	1,290	1,478	0	0	0	0	0
				24198	WS Gardiners New Pump Station	1,805	5,043	0	0	0	0	0	0	0
				24771	WS Gardiners PS New Main	230	0	0	0	0	0	0	0	0
			Legal											
				865	WS Water Supply Security	52	23	23	24	25	25	26	27	27
				2363	WS - WSPS & Reservoir Safety Improvements	44	0	47	0	49	0	0	0	0
				18281	WS Land Purchase for Catchment Protection	0	0	0	0	0	476	495	510	525
					Water Supply Total	21,600	24,237	25,350	26,832	27,440	29,896	28,064	29,631	28,336
			Parks and Open Spaces											
			Cemeteries	Core										
				2224	Cemeteries Buildings Component Renewal Programme	16	21	21	22	48	53	54	56	67
				2225	Ruru Lawn Cemetery Footpaths Renewal	0	114	116	119	123	0	0	0	0
				2227	Cemetery Buildings Renewals to align with EQ repairs	0	57	0	0	0	0	0	0	0
				2229	Cemeteries Furniture Renewal Programme	17	18	18	19	19	20	20	21	21

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				2230	Ruru Cemetery Beam Renewals	53	339	348	0	0	0	0	0	0
				2231	Cemeteries Green Assets Renewal Programme	13	13	13	14	14	14	15	15	16
				2232	Cemeteries Hard Surface Renewal Programme	27	27	28	29	29	30	31	32	33
				2236	Cemeteries Structures Renewal Programme	11	11	11	11	12	12	12	13	13
				2244	Cemeteries Water Supply Renewals	16	17	17	17	18	18	19	19	20
				3111	Cemeteries Tree Renewal Projects	111	119	128	137	147	157	162	167	171
				17907	Cemetery mutual boundary fence renewals	27	27	28	29	29	30	31	32	33
				25029	Reactive renewal for Cemetery buildings earthquakes	55	0	0	0	0	0	0	0	0
			Growth											
				395	Cemeteries - Green Assets (New)	51	52	54	55	56	58	60	61	63
				1339	New cemetery purchase	0	0	582	0	0	630	0	0	0
				1340	Cemetery development project	102	104	107	110	113	116	119	123	126
				15749	Belfast Cemetery Extension	318	0	0	0	0	0	0	0	0
				17908	Diamond harbour cemetery drainage works	212	0	0	0	0	0	0	0	0
	Garden & Heritage Parks		Core											
				1433	Botanic Gardens Tree Renewals	35	36	37	38	39	40	41	43	44
				1436	Takapuneke Reserve Renewals	22	23	23	24	25	25	26	27	27
				2259	Garden and Heritage Parks - Furniture	17	17	17	18	18	19	19	20	21
				2261	Garden and Heritage Parks - Hard Surfaces	22	23	23	24	25	25	26	27	27
				2282	Garden & Heritage Parks Furniture Renewal Programme	54	55	56	58	59	61	63	65	66
				2298	Mona Vale Carpark Renewal	0	0	0	119	0	0	0	0	0
				2299	Garden & Heritage Parks Play and Recreation Facilities Renewals Programme	0	0	29	30	31	31	32	33	34
				2301	Botanic Gardens Playground Renewal	22	28	1,746	1,194	0	0	0	0	0
				2302	Risingholme Park Playground Renewal (to accessible stds)	0	0	0	0	23	232	0	0	0
				2303	Garden & Heritage Park Backflow Preventer Renewals	11	11	12	12	12	13	13	13	14
				3112	Garden & Heritage Parks Structures Renewal Programme	53	54	56	57	59	60	62	64	66
				3113	Garden of Tane Renewals	49	51	52	53	55	56	58	59	61
				3182	Botanic Gardens Irrigation Renewal	55	57	58	60	61	63	65	67	69
				3183	Garden & Heritage Parks Tree Renewal Programme	81	83	85	87	90	92	95	97	62
				3186	Garden & Heritage Parks Green Assets Renewal Programme	0	0	89	91	94	96	99	102	105
				3192	Garden & Heritage Parks Buildings Component Renewal Programme	115	147	150	154	176	181	217	223	262
				3197	Garden & Heritage Parks Hard Surface Renewal Programme	0	0	87	119	123	126	129	133	137
				3199	Hagley Park Tree Renewal Programme	0	0	94	193	99	204	105	108	111
				3200	Hagley Park Green Assets Renewal	0	0	23	48	25	50	26	27	27
				3201	Mona Vale Irrigation Renewal	39	40	41	42	43	44	45	47	48
				17723	Garden and Heritage Water Supply and Electrical Renewals Programme	0	0	56	57	117	120	124	127	131

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				17735	Garden & Heritage Parks Mutual Boundary Fence renewals	0	0	22	23	23	24	25	25	26
				17737	Abberley Park Playground Renewal	117	0	0	0	0	0	0	0	0
				17738	Carmen Reserve Playground Renewal	0	0	0	166	0	0	0	0	0
				17743	Artworks and Heritage renewal Programme	0	138	431	314	436	171	201	487	29
				18098	Linwood nursery clearance and land reinstatement	0	0	43	417	0	0	0	0	0
				18100	Purau foreshore and reserves project	0	0	223	0	0	0	0	0	0
				25024	Delivery package for Garden and Heritage parks green asset renewal	0	0	89	91	0	0	0	0	0
				25026	Delivery package for garden and heritage parks hard surface renewal	55	85	0	0	0	0	0	0	0
				25030	Garden and heritage parks play and recreation facilities reactive renewal	28	28	0	0	0	0	0	0	0
				25023	Reactive renewal for Garden and Heritage parks buildings earthquakes	111	114	0	0	0	0	0	0	0
				25033	Reactive renewal for water supply and electrical works for Garden and Heritage parks	53	54	0	0	0	0	0	0	0
				25504	Delivery package for Memorials	33	0	0	0	0	0	0	0	0
				28135	Delivery package for Chalice and Nucleus renewal	20	0	0	0	0	0	0	0	0
			Growth											
			Increased Levels of Service	2260	Garden and Heritage Parks - Green Assets (New)	48	48	23	24	25	25	26	27	27
			Legal	21128	Botanic Gardens uplighting	255	261	186	0	0	0	0	0	0
				25006	Garden and Heritage parks mutual boundary reactive renewals	21	22	0	0	0	0	0	0	0
	Harbours & Marine Structures		Core											
				357	Lyttelton Marina Environs Development	0	418	343	0	0	0	0	0	0
				994	Marine Structures Renewal Programme	0	0	599	418	429	441	453	466	131
				2356	Akaroa Wharf Renewal	0	28	116	4,776	6,557	0	0	0	0
				2367	Scarborough Beach Concrete Access Ramp Renewal	0	0	0	0	123	0	0	0	0
				2368	Scarborough Beach Rock Wall Revetment Renewal	0	0	0	0	0	252	0	0	0
				17744	Governors Bay Wharf Renewal	0	0	535	0	0	0	0	0	0
				25070	Delivery package for Marine structures in Outer bays, Lyttelton Harbour and Akaroa Harbour renewals	571	585	0	0	0	0	0	0	0
	Neighbourhood Parks		Core											
				320	Neighbourhood Park Mutual Boundary Fence Renewals	21	22	22	23	23	24	25	25	26
				358	Westmoreland Re-vegetation	55	57	58	60	61	63	65	67	69
				405	Coronation Reserve development	33	34	35	119	123	126	0	0	0
				421	Stanley Park Renewal	55	57	58	251	172	139	71	73	75
				422	Robinsons Bay Reserve Renewals	111	0	0	0	0	0	0	0	0

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				423	Okains Bay Renewal	42	43	45	46	47	48	0	0	0
				424	New Brighton Playground Renewal	106	171	557	2,399	0	0	0	0	0
				426	The Groynes Renewals	820	683	58	60	61	63	65	67	69
				521	Neighbourhood Parks Tree Renewal Programme	21	22	87	90	92	94	97	100	103
				966	Neighbourhood Parks Structures Renewal Programme	30	37	161	165	169	174	179	184	189
				967	Neighbourhood Parks Green Assets Renewal Programme	53	54	111	114	117	120	124	127	131
				1386	Scarborough Park Playground Renewal	15	157	0	0	0	0	0	0	0
				1410	Mid Heathcote Masterplan Implementation	102	104	107	110	113	116	119	123	126
				2251	Neighbourhood Parks Furniture Renewal Programme	53	54	56	57	59	60	62	64	66
				2255	Neighbourhood Parks Hard Surface Renewal Programme	153	157	204	209	215	220	227	233	240
				2265	Neighbourhood Parks Sports Facilities Renewal Programme	0	0	22	23	173	24	167	56	26
				2266	Kirk reserve Netball Court Renewal	0	0	0	0	32	81	0	0	0
				2268	Neighbourhood Parks Backflow Preventer Renewals	33	34	35	36	37	38	39	40	41
				3194	Neighbourhood Park Building Component Renewal Programme	51	52	107	110	113	116	595	735	883
				9901	Neighbourhood Parks - Play and Recreation Facilities Renewal Programme	99	104	214	220	226	232	476	613	631
				17741	Neighbourhood Parks Water Supply Renewals	27	27	28	29	29	30	31	32	33
				17916	Port Levy toilet block renewal	0	16	184	0	0	0	0	0	0
				18453	Tullet park surface water and drainage project	424	0	0	0	0	0	0	0	0
				25085	Reactive renewal for neighbourhood parks structures	21	16	0	0	0	0	0	0	0
				25084	Reactive renewal project neighbourhood parks sports facilities	21	23	0	0	0	0	0	0	0
			Growth											
				404	Landscape Design Plans	0	0	116	119	123	126	129	133	137
				1437	Banks Peninsula Walkways Development	0	0	116	119	123	126	129	133	137
				1454	Carrs Reserve Kart Club Relocation	0	0	0	0	1,840	2,519	0	0	0
				2142	Neighbourhood Parks - Green Assets (New)	102	104	167	171	176	181	186	191	197
				2150	Carrs Reserve Greyhounds relocation	0	0	0	0	245	315	0	0	0
				2179	Neighbourhood Parks - Sports Facilities (New)	18	23	23	24	25	25	26	27	27
				3177	Neighbourhood Reserve Purchases	0	0	0	0	614	630	648	667	686
				25034	Delivery package detailed design landscape plans	111	114	0	0	0	0	0	0	0
				25308	Delivery package football goals	5	0	0	0	0	0	0	0	0
			Increased Levels of Service											
				965	Neighbourhood Parks - Play and Recreation Facilities (New)	222	227	233	239	245	252	259	266	274
				977	Neighbourhood Parks - Furniture (New)	55	57	81	60	61	63	65	67	69
				2397	Sydenham Natural Environment - Buchan Park Remodel	0	0	233	239	0	0	0	0	0
			New Services											
				19307	Selwyn street suburban master plan open space projects	21	117	0	0	0	0	0	0	0
	Regional Parks		Core											

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25			
				1396	Estuary Margin Revegetation	0	0	23	24	25	25	26	27	27			
				1439	Regional Parks Fencing Renewal Programme	0	0	54	55	57	58	60	61	63			
				2228	Banks Peninsula Track Renewals	55	57	89	91	94	96	99	102	105			
				2344	Bottle Lake Forest Park Rangers HQ Replacement	0	0	0	0	0	31	991	0	0			
				2345	Regional Parks Furniture Renewal Programme	77	79	81	83	86	88	90	93	96			
				2347	Regional Parks Play and Recreation Facilities Renewal Programme	0	0	0	20	147	0	0	0	0			
				2352	Regional Parks Grazing Fences Renewal	55	57	58	60	61	63	65	67	69			
				2354	Regional Parks Water Supply Renewal Programme	27	27	28	29	29	30	31	32	33			
				2361	Spencer Park Recreation Facilities renewal	0	0	0	0	92	0	0	0	0			
				2364	Spencer Park Mini Golf Renewal	0	0	0	0	0	63	0	0	0			
				3179	Regional Parks Structures Renewal Programme	130	134	137	141	144	148	152	157	161			
				3181	Regional Parks Sign Renewals Programme	0	0	56	57	59	60	62	64	66			
				3184	Regional Parks Green Assets Renewal Programme	127	130	134	137	141	145	149	153	157			
				3193	Regional Parks Equipment Renewal	6	6	6	6	6	6	7	7	7			
				3195	Regional Parks Buildings Component Renewal Programme	57	73	75	77	117	120	124	127	131			
				9903	Regional Parks Hard Surface Renewal Programme	153	157	278	286	293	301	417	441	504			
				17734	Regional Parks Mutual Boundary Fence Renewals	27	27	28	29	29	30	31	32	33			
				17739	Regional Parks Sports Facilities Renewals	15	15	16	16	16	17	17	18	18			
				25169	Reactive renewal for Regional parks buildings earthquakes	133	57	0	0	0	0	0	0	0			
				25179	Reactive renewals coastal and plains signage project	27	27	0	0	0	0	0	0	0			
				25089	Reactive renewals for coastal and plains regional parks fences	26	26	0	0	0	0	0	0	0			
				25088	Reactive renewals for Port Hills regional parks fences	26	26	0	0	0	0	0	0	0			
				25178	Reactive renewals Port Hills signage project	27	27	0	0	0	0	0	0	0			
					Increased Levels of Service												
				408	Head to Head Walkway	50	334	23	375	24	370	0	0	0			
				30588	Estuary Edge project	51	418	0	0	0	0	0	0	0			
	Rural Fire Management		Core														
				3049	RF - Fire Fighting Equipment	8	9	8	8	8	9	10	10	10			
				3050	RF - Radio Communications Equipment	4	0	0	5	0	0	6	0	0			
				Parks and Open Spaces Total					6,877	7,577	11,027	15,860	16,117	11,254	8,594	8,240	7,803
					Roads and Footpaths												
					Roads & Footpaths												
					Committed												
				279	Wigram Magdala Link	6,234	0	0	0	0	0	0	0	0			
					Core												
				163	Carriageway Smoothing	849	923	1,002	1,085	1,173	1,301	1,362	1,402	1,443			
				164	Footpath Renewals	2,218	2,271	2,328	2,388	3,066	3,149	3,237	3,331	3,427			

Proposed Capital Programme Detail by Activity

(\$'000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				166	Retaining Walls Renewals	318	435	557	571	587	602	619	637	656
				177	Signs Parking & Non-Regulatory	48	49	50	51	53	54	56	57	59
				178	Signs Regulatory	159	163	167	171	176	181	186	191	197
				179	Advanced Direction Signage	74	76	78	80	82	84	87	89	92
				181	Carriageway Sealing and Surfacing	4,590	6,426	4,608	7,487	9,945	14,848	15,264	15,706	16,162
				185	Road Pavement Renewals & Replacements	2,122	3,259	4,454	4,569	4,693	4,820	4,954	5,098	5,246
				204	New Road Markings	85	87	89	91	94	96	99	102	105
				205	Kerb & Channel Renewal Programme	148	248	5,010	5,712	7,039	8,434	9,909	11,471	13,115
				210	Culvert Renewal	133	163	167	171	176	181	186	191	197
				213	Signs Renewals	212	217	278	286	293	301	372	382	393
				214	Landscaping Renewals	224	272	278	286	293	301	372	382	393
				215	Berms Renewals	51	52	167	288	176	304	186	191	197
				217	Traffic Signals Renewals	1,418	1,812	2,227	2,308	2,394	2,483	2,578	2,679	2,784
				240	Road Metalling Renewals	743	788	835	885	939	994	1,053	1,115	1,180
				257	Street Tree Renewals	424	435	445	457	469	482	495	510	525
				283	Bridge Renewals	444	1,177	1,503	1,571	1,643	1,718	1,798	1,883	1,972
				284	Drainage - Rural	59	60	62	63	65	67	69	71	73
				295	Chevron Boards Renewals	22	23	23	24	25	25	26	27	27
				913	Marshland Road Bridge Renewal	4,211	209	0	0	0	0	0	0	0
				933	Central City Historic Bridges	88	90	92	94	97	99	102	105	108
				935	Tram Track Joints	20	0	0	0	0	0	0	0	0
				3098	Traffic Counters	40	41	42	43	44	45	47	48	49
				3105	Road Lighting Reactive Renewals	260	266	273	280	287	295	303	312	321
				3106	Streetlight Conversion	177	253	473	485	386	396	407	419	431
				3107	Road Lighting Renewals	1,061	1,086	1,113	1,142	1,408	1,446	1,486	1,529	1,574
				3108	Road Lighting Safety	212	217	223	228	235	241	248	255	262
				18339	Guardrail Renewals	27	54	56	57	59	60	62	64	66
				18340	Railway Crossing Renewals	147	163	167	171	176	181	186	191	197
				19037	ITS system renewals	27	27	28	29	29	30	31	32	33
				24015	Chancellor Street	57	932	0	0	0	0	0	0	0
				24014	Griffiths Avenue	81	494	0	0	0	0	0	0	0
				24016	Warden Street (Hills-Petrie)	102	853	0	0	0	0	0	0	0
				27060	Rue Jolie Bridge #2 A100	61	0	0	0	0	0	0	0	0
				27048	Stony Bay Road A39 Bridge Renewal	163	0	0	0	0	0	0	0	0
				27059	Tizzards Road #5 Bridge A27	143	0	0	0	0	0	0	0	0
				27049	Wrights Road W12 Bridge Renewal	82	0	0	0	0	0	0	0	0
				29100	Nicholls Street - Street Renewal	102	731	0	0	0	0	0	0	0
				29109	North Avon Road (Hills-North Parade) Street Renewal	1,632	0	0	0	0	0	0	0	0
			Growth											
				165	Subdivisions (Transport Infrastructure)	636	652	668	685	704	723	743	765	787
				232	Cranford Street Upgrade (4 Laning)	212	217	223	571	2,346	14,459	4,192	0	0
				233	Northern Arterial Extension (Cranford - QEII)	318	169	175	359	16,425	20,483	4,954	0	0
				235	Intersection Improvement: Belfast / Marshland	27	54	111	1,714	0	0	0	0	0

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				243	Intersection Improvement: Greers / Northcote / Sawyers Arms	0	0	0	0	0	0	1,786	2,451	0
				246	New Kerb & Channel - Rural	42	43	45	46	47	48	50	51	52
				915	Northcote Road 4 laning	0	0	0	0	0	579	5,353	5,041	0
				917	Lincoln Road Widening (Curletts to Wrights)	0	0	111	114	1,128	5,061	2,382	0	0
				924	Halswell Junction Road Extension	2,086	0	0	0	0	0	0	0	0
				1341	Annex / Birmingham / Wrights Route Upgrade	755	7,311	1,071	0	0	0	0	0	0
				1347	Intersection Improvement: Lower Styx / Marshland	1,690	0	0	0	0	0	0	0	0
				1350	Intersection Improvement: Highsted / Sawyers Arms	0	0	0	0	0	241	1,858	637	0
				2034	Intersection Improvement: Burwood / Mairehau	0	27	167	971	0	0	0	0	0
				2161	Intersection Improvements	0	257	0	0	0	0	0	0	0
				2421	RONs Downstream Safety Improvements: Sawyers Arms Pedestrian Crossing Points	318	0	0	0	0	0	0	0	0
				2447	Intersection Improvement: Greers / Harewood	0	0	0	0	0	0	31	200	1,426
				3174	Intersection Improvement: Wairakei / Wooldridge	0	0	0	861	0	0	0	0	0
				17040	Network Management Improvements : Dunbars Road	0	0	111	685	0	0	0	0	0
				17041	Network Management Improvements : Blenheim Road - Main South Road Corridor	0	0	167	171	1,173	1,205	1,239	1,275	1,312
				17043	Network Management Improvements : Main North Road Corridor	0	0	111	1,142	1,173	1,205	1,239	1,275	1,312
				17053	Network Management Improvements : Waterloo Park	424	0	0	0	0	0	0	0	0
				17080	New Links : Halswell Junction Road to Connaught	0	0	278	857	0	0	0	0	0
				17082	New Links : Main South Road to CB2/7	0	0	0	0	1,173	1,205	0	0	0
				17086	RONs Downstream Route Improvements : Cotswold Avenue	0	0	0	0	0	0	93	127	131
				17088	RONs Downstream Intersection Improvements : Cranford Street Downstream	53	54	278	571	2,707	3,476	3,573	0	0
				17089	RONs Downstream Intersection Improvements : Crofton/ Sawyers Arms	0	0	0	29	176	602	0	0	0
				17091	RONs Downstream Route Improvements : Harewood Road	0	0	28	171	293	0	0	0	0
				17092	RONs Downstream Route Improvements : Marshland (Queen Elizabeth II - Shirley)	27	272	779	0	0	0	0	0	0
				17095	Route Improvements : Old Main North Road	0	0	0	0	0	0	0	191	328
				17098	RONs Downstream Intersection Improvements : Memorial / Orchard	0	0	0	0	0	30	310	892	0
				17100	RONs Downstream Intersection Improvements : Sawyers Arms / Waimakariri	0	0	111	800	176	0	0	0	0
				17402	Intersection Improvements: Curries/ Tanner	426	0	0	0	0	0	0	0	0
				26572	Planting Stage 3	41	0	0	0	0	0	0	0	0
			Increased Levels of Service											
				176	Traffic Signal Cameras	55	57	58	60	61	63	65	67	69

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				180	School Crossing Equipment	25	26	27	27	28	29	30	31	31
				198	School Speed Zone Signs	140	143	147	151	155	159	163	168	173
				199	Blackspot Remedial Works	159	163	167	171	176	181	186	191	197
				200	Minor Safety Projects	135	138	141	145	149	153	157	162	167
				201	Pedestrian Safety Initiatives	199	204	209	215	221	227	233	240	247
				202	Road Safety At Schools	304	312	320	328	337	346	355	366	376
				203	Safe Routes To School	94	97	99	102	104	107	110	113	117
				207	Safety Improvements Programme	85	87	89	91	94	96	99	102	105
				224	New Grassed Berms	51	52	167	288	176	304	186	191	197
				245	Inner Harbour Road Improvement (Lyttelton to Diamond Harbour)	530	543	557	0	0	0	619	637	0
				259	Pole Relocation	51	52	111	174	117	183	124	127	131
				260	Intersection Safety: Cashmere/ Centaurus/ Colombo/ Dyers Pass	0	0	0	0	0	0	31	57	2,056
				288	New Retaining Walls	212	217	223	0	235	0	248	0	262
				292	Pedestrian Priority	24	25	26	26	27	28	28	29	30
				294	New Residential Street Trees	24	25	26	26	27	28	28	29	30
				916	Network Management Improvements: Ferry & Moorhouse Road Widening (Aldwins to Fitzgerald)	0	0	377	3,735	3,159	2,317	0	0	0
				918	Intersection Improvement: Simeon / Godley Quay	0	0	0	0	0	30	1,313	1,405	0
				941	Strategic Directional Signage	124	0	130	0	137	0	145	0	153
				944	New Footpaths	159	163	320	328	337	346	355	366	376
				1346	Intersection Improvement: Cashmere/ Hoon Hay/ Worsleys	0	0	0	0	0	181	743	0	0
				1351	Intersection Safety: Cavendish/ Styx Mill (28)	0	0	0	0	0	0	31	191	656
				1970	Suburban Masterplan: Ferry Road (Transport Activities)	285	292	3,667	2,056	0	0	0	0	0
				1971	Suburban Masterplan: Sumner Streets & Lanes (Transport Activities)	255	261	1,499	3,295	2,316	0	0	0	0
				1973	Suburban Masterplan: Linwood (Transport Activities)	26	443	466	0	0	0	0	0	0
				2018	Transport Corridor Optimisation Works	0	0	167	343	587	602	557	255	262
				2381	Suburban Masterplan: Edgeware (Transport Activities)	264	270	535	0	0	0	0	0	0
				2383	Suburban Masterplan: New Brighton (Transport Activities)	536	1,619	2,373	0	0	0	0	0	0
				2413	Footpath Extensions	57	59	60	62	63	65	67	69	71
				2414	Tactile Pavers	23	24	24	25	26	27	27	28	29
				2420	Crime Prevention Cameras	116	118	121	125	128	131	135	139	143
				17103	Intersection Safety: Aldwins/ Buckleys/ Linwood (13)	0	27	278	800	0	0	0	0	0
				17104	Intersection Safety: Aldwins/ Ensors/ Ferry	26	1,567	2,730	0	0	0	0	0	0
				17108	Intersection Safety: Barbadoes/ Bealey (16)	0	0	28	286	821	0	0	0	0
				17112	Intersection Safety: Barrington/ Lincoln/ Whiteleigh (3)	253	1,044	0	0	0	0	0	0	0
				17114	Intersection Safety: Bealey/ Madras (6)	27	272	779	0	0	0	0	0	0
				17115	Intersection Safety: Bealey/ Manchester (15)	0	0	28	286	821	0	0	0	0
				17117	Intersection Safety: Bealey/ Papanui/ Victoria (14)	0	27	278	800	0	0	0	0	0

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				17118	Intersection Safety: Blenheim/ Matipo (24)	0	0	0	0	0	0	31	319	918
				17119	Intersection Safety: Byron/ Gasson (11)	0	0	28	286	1,173	0	0	0	0
				17120	Intersection Safety: Cashel/ Fitzgerald (2)	265	760	0	0	0	0	0	0	0
				17121	Intersection Safety: Clarence/ Riccarton/ Straven (27)	0	0	0	0	29	301	0	0	0
				17122	Intersection Safety: Clyde/ Creyke/ Kotare (12)	0	0	28	286	0	0	0	0	0
				17124	Intersection Safety: Deans/ Riccarton/ Riccarton (31)	0	0	0	0	29	301	867	0	0
				17126	Intersection Safety: Durham/ Moorhouse (20)	0	0	0	0	29	301	867	0	0
				17127	Intersection Safety: Falsgrave/ Fitzgerald/ Moorhouse (21)	0	0	0	0	0	30	310	892	0
				17133	Intersection Safety: Ferry/ St Johns	0	0	0	0	0	30	186	191	0
				17135	Intersection Safety: Fitzgerald/ Hereford (17)	0	0	28	286	821	0	0	0	0
				17136	Intersection Safety: Gasson/ Madras/ Moorhouse (1)	743	0	0	0	0	0	0	0	0
				17138	Intersection Safety: Gloucester/ Stanmore (19)	0	0	28	286	0	0	0	0	0
				17142	Intersection Safety: Hills/ North Avon (25)	0	0	0	0	0	0	31	319	1,312
				17144	Intersection Safety: Ilam/ Middleton/ Riccarton (7)	265	760	0	0	0	0	0	0	0
				17147	Intersection Safety: Manchester/ Moorhouse/ Pilgrim (5)	265	760	0	0	0	0	0	0	0
				17166	Intersection Safety: Marshland/ New Brighton/ North Parade/ Shirley (8)	0	0	28	286	0	0	0	0	0
				17175	Intersection Safety: Moorhouse/ Selwyn (22)	0	0	0	29	293	843	0	0	0
				17190	Intersection Safety: Riccarton/ Waimairi (18)	0	0	28	286	0	0	0	0	0
				17192	RONs Downstream Intersection Safety: Cotswold/ Sawyers Arms	0	0	0	0	0	30	186	637	0
				17199	RONs Downstream Intersection Safety: Main North/ Marshland/ Spencerville (Chaney's Corner) (4)	766	0	0	0	0	0	0	0	0
				17200	RONs Downstream Intersection Safety: Orchard/ Wairakei (29)	0	0	0	0	0	30	124	892	197
				17207	RONs Downstream Safety Improvements: Sawyers Arms Route	0	0	167	286	0	0	0	0	0
				17208	Safety Improvements: Guardrails - Dyers Pass route	318	326	835	0	0	0	0	0	0
				17209	Safety Improvements: Guardrails - new assets	0	0	0	857	880	904	929	895	921
				17211	Safety Improvements: Pedestrian/ Cycle Safety Fences - Dyers Pass route	159	163	278	0	0	0	0	0	0
				17748	Intersection Improvements: Blenheim/ Foster/ Mandeville	0	0	0	0	0	0	0	0	33
				17858	Intersection Improvements: Blenheim/ Hansons	0	0	0	0	0	0	0	0	33
				17859	Intersection Improvements: Blenheim/ Wharenui	0	0	0	0	0	0	0	0	33
				17862	Intersection Improvements: Clyde/ Riccarton/ Wharenui	0	0	0	0	0	0	67	64	721
				17877	Intersection Improvements: Cranford / Main North	0	0	0	0	0	0	31	191	656
				17880	Intersection Improvements: Deans / Moorhouse	0	0	278	286	0	0	0	0	0
				17883	Intersection Improvements: Ferry / Humphreys / Main	0	0	0	0	0	0	0	32	197
				17887	Intersection Improvements: Harewood / Main North / Papanui	0	0	0	0	0	0	31	446	852
				17888	Intersection Improvements: Harewood / Railway	0	0	0	0	0	0	31	191	328

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				17889	Intersection Improvements: Harewood / Stanleys	0	0	0	171	293	0	0	0	0
				17903	Intersection Improvements: Matipo / Riccarton	0	0	28	286	821	0	0	0	0
				17904	Intersection Improvements: Memorial / Roydvale	0	0	0	0	176	301	0	0	0
				19035	ITS Installations	32	33	45	46	47	48	50	51	52
				26623	Edgeware Village Masterplan - A1	146	1,911	0	0	0	0	0	0	0
				26620	Ferry Road Masterplan - project WL1	617	632	289	0	0	0	0	0	0
				26622	Selwyn Street Masterplan - S1	775	0	0	0	0	0	0	0	0
				28312	Streetlight Conversion FY2016A	70	0	0	0	0	0	0	0	0
				26619	Sumner Village Centre Masterplan P1.1	408	1,044	0	0	0	0	0	0	0
			New Services											
				275	Tram Base + Tram Overhead	235	31	0	0	0	0	0	0	0
				19137	Suburban Masterplan: Main Road (Transport Activities)	102	366	2,201	0	0	0	0	0	0
			Roads and Footpaths Total			45,728	48,521	51,745	58,442	78,516	101,257	83,359	71,458	68,763
			Sewage Collection, Treatment and Disposal											
			Wastewater Collection	Committed										
				81	WW Wainui Sewer Retic & WWTP	0	0	4,282	4,421	0	0	0	0	0
			Core											
				35	WW Infra R&R Wastewater Reticulation	1,130	3,802	4,454	5,712	8,212	8,434	9,909	11,471	13,115
				63	WW Pumping Stations - Electronic Equipment R&R	260	266	423	434	446	494	508	523	428
				1269	CCWwPS0001 - SCIRT Pages Wastewater Pumping Station Upgrade	0	562	0	0	0	0	0	0	0
				2350	WW Reticulation Structure Renewals.	90	92	95	97	100	102	105	108	111
				2375	WW Pump Station MEICA - Reactive Renewals	31	31	44	45	46	37	38	39	55
				3116	WW Pumping Buildings & Civil R & R	0	54	425	436	448	460	473	487	479
				17863	WW Station MEICA R&R	530	400	557	571	587	602	619	637	656
				17865	WW EQ Legacy Lateral Renewals	2,042	2,091	1,865	1,628	1,379	1,115	836	542	230
				17873	WW PS65 Upgrade	0	0	86	883	0	0	0	0	0
				17875	WW PS58 Upgrade	0	0	0	0	0	93	958	0	0
				17876	WW PS20 Upgrade	0	0	0	0	0	0	0	637	7,213
				22429	Modification works for SCIRT Pump Station Architectural Standards	20	0	0	0	0	0	0	0	0
				24321	CCWw Pump Station Switchboard and Communications Renewals	397	0	0	0	0	0	0	0	0
				24762	Whero Ave WW Retic - Diamond Harbour	1,033	1,044	0	0	0	0	0	0	0
				24701	WW Penlington Pl to Rue Noyer, Rue Noyer and Walnut Pl - Akaroa	477	0	0	0	0	0	0	0	0
				29217	WW PS20 Catchment Manhole Improvements FY16	64	0	0	0	0	0	0	0	0
				29685	WW Riccarton Rd - Deans Ave to Harakeke St	674	0	0	0	0	0	0	0	0
			Growth											
				58	WW SCIRT Pumping Station 60 Upgrade	0	163	1,033	0	0	0	0	0	0
				60	WW New Mains Programme	1,273	3,489	2,227	2,285	2,112	2,169	2,230	1,912	1,967

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				61	WW New Pumping Stations for Growth	983	3,748	1,670	1,714	1,173	1,205	1,239	1,275	1,312
				94	WW Subdivisions Additional Infrastructure	371	380	334	343	293	301	310	319	328
				884	WW PS92 Cracroft Rising Main Extension	0	0	0	0	56	572	0	0	0
				3119	WW pumping stations - Electronic new	32	32	10	11	11	20	21	21	22
				9388	WW SE Halswell Sewer	4,912	8,356	0	0	0	0	0	0	0
				14648	WW Prestons Infrastructure Provision Agreement	1,027	1,044	0	0	0	0	0	0	0
				17878	WW Automation Improvement Works	102	0	0	0	0	0	0	0	0
			Legal											
				56	WW Northern Relief Grassmere	0	0	75	769	3,520	12,049	13,006	12,745	5,508
				874	WW Riccarton Trunk Main Project	10,538	1,292	0	0	0	0	0	0	0
				880	WW Heathcote Wet Weather Overflow Reduction	0	0	151	4,394	4,512	4,634	2,144	2,206	1,259
				1376	WW New Reticulation Odour Control - Waste Gen O/H	138	141	145	149	153	157	161	166	170
				2435	WW - Wetwell Safety Improvements	0	0	0	0	25	0	0	27	0
				25799	WW Beckenham Street Cross Connection	294	0	0	0	0	0	0	0	0
				25805	WW Colombo St Trunk Main	855	1,380	0	0	0	0	0	0	0
		Wastewater Treatment & Disposal	Core											
				37	LW Laboratory Renewals and Replacements	47	48	49	50	52	53	54	56	58
				114	Grit Tank Upgrade for EQ Resilience	1,229	0	0	0	0	0	0	0	0
				115	WW CWTP Electrical Instrumentation and Control Renewals	622	637	653	669	688	706	726	747	769
				117	WW CWTP Ongoing Renewals Programme	408	418	1,910	1,960	1,232	1,265	1,301	1,338	1,377
				879	General Civil/Building Renewals	55	57	58	60	61	63	65	67	69
				899	Step Screen Renewal	0	57	1,280	1,228	0	0	0	0	0
				2304	Trickling Filter Media Renewal	0	0	0	0	1,594	10,957	0	1,852	11,804
				2308	Gravity Belt Thickeners Renewal	0	0	407	0	0	0	0	0	0
				2318	Health and Safety Renewals	67	68	70	72	74	76	78	80	82
				2343	Roading Renewals	111	0	117	0	123	0	130	0	138
				3117	Biosolids Dewatering Renewal	0	0	2,182	0	0	0	0	0	0
				17881	WW Banks Peninsula WTP Asset Renewals	74	65	78	69	82	72	87	76	92
				19260	CWTP Operations Building HVAC - Renewal	220	0	0	0	0	0	0	0	0
				24700	CWW SCADA Network Segregation	153	0	0	0	0	0	0	0	0
			Legal											
				596	WW New Akaroa Wastewater Treatment Plant	1,000	14,969	16,739	0	0	0	0	0	0
				890	WW Lyttelton Harbour WWTP	1,020	8,356	12,481	12,261	13,169	4,544	0	0	0
				2214	WW Duvauchelle Treatment and Disposal Upgrade	0	0	0	0	293	4,097	0	0	0
					Sewage Collection, Treatment and Disposal Total	32,279	53,042	53,900	40,261	40,441	54,277	34,998	37,331	47,242
		Arts and Culture												
		Libraries	Core											
				472	FA RR Furniture & Equipment Library	97	99	102	105	107	110	113	117	120
				473	Library Resources (Books, Serials, AV, Electronic)	4,999	5,640	5,781	5,931	6,091	6,255	6,431	6,617	6,803
				531	FA AI Libraries	222	227	233	239	245	252	259	266	274

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				532	Library Resources - restricted assets (books, serials, AV, electronic & digital)	229	234	240	246	253	260	267	275	283
				533	Library Built Asset Renewal & Replacement	306	397	585	615	699	776	858	1,042	1,261
			Growth											
				838	Belfast Library & Service Centre	0	0	0	0	4,216	0	0	0	605
	Christchurch Art Gallery		Core											
				2	CSAG Art in Public Places	0	0	240	304	312	581	329	614	349
				550	CSAG FA NA Collections Acquisitions	318	326	334	597	614	630	648	667	686
				2097	CSAG Art Gallery Replacements and renewals	102	215	1,128	217	188	396	149	981	236
				2107	CSAG R&R Exhibition equipment	28	28	29	30	31	31	32	33	34
				2112	CSAG Design and photography equipment	0	7	0	7	0	8	0	8	8
				2113	CSAG R&R Security upgrade	32	33	61	23	23	24	50	76	26
				2119	Community Facilities Heritage Rebuild Unit - Akaroa Museum R&R Roof and equipment	11	5	11	6	6	12	6	6	13
				2398	CSAG Art Gallery Collection storage and fittings	22	23	23	24	25	25	26	27	27
			Increased Levels of Service											
				2121	Akaroa Museum Heritage Buildings conservation, reinterpretation and restoration	2	2	6	2	2	2	19	3	3
						6,368	7,236	8,773	8,346	12,812	9,362	9,187	10,732	10,728
			Arts and Culture Total											
			Regulation and Enforcement											
			Regulatory Compliance, Licencing and Registration	Core										
				470	Compliance Equipment	26	11	6	55	0	0	0	0	0
			Regulation and Enforcement Total			26	11	6	55	0	0	0	0	0
			Sports and Recreation											
			Community Facilities	Increased Levels of Service										
				7694	Temporary Facilities	0	0	530	0	0	0	0	0	0
					New Services									
				22522	Manuka cottage Capital Endowment Fund project	120	0	0	0	0	0	0	0	0
			Sports Parks	Core										
				387	Sports Parks Tree Renewal Programme	111	114	116	119	123	126	129	133	56
				955	Sport Parks Buildings Component Renewal Programme	102	209	214	549	902	927	1,191	1,226	1,840
				1415	Papanui Domain Playground Renewal	31	114	0	0	0	0	0	0	0
				1427	Sports Parks Water Supply Renewal Programme	0	0	159	163	167	172	177	182	187
				1455	Linwood Park Pavilion	0	0	0	33	352	0	0	0	0
				1456	Burnside Park Playground Renewal	0	0	12	155	0	0	0	0	0
				2241	St Albans Park Sport Turf Renewal	51	0	428	439	0	0	0	0	0

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				2242	Middleton Park Drainage Renewal	0	0	0	0	123	0	0	0	0
				2243	Elmwood Park Sports Turf Renewal	0	0	0	179	0	0	0	0	0
				2247	Rawhiti Domain Tennis Court Renewal	0	0	0	0	221	0	0	0	0
				2249	Bishopdale Park Skateboard Area Renewal	0	23	233	0	0	0	0	0	0
				2307	Sports Parks Furniture Renewal Programme	51	52	54	55	56	58	119	123	189
				2309	Sports Parks Green Assets Renewal Programme	0	0	207	213	218	224	231	237	244
				2312	Sports Parks Hard Surface Renewals Programme	0	0	106	109	223	229	235	242	249
				2314	Hagley Park Hard Surface Renewals	33	34	0	0	0	0	0	0	0
				2331	Barrington Park Playground Renewal (accessibility standard)	20	292	0	0	0	0	0	0	0
				2333	Sports Parks Structures Renewal Programme	0	0	106	109	111	114	118	121	125
				2335	Clare Park Vehicle Bridge Renewal	0	26	244	0	0	0	0	0	0
				3115	Sports Parks Play and Recreation Facilities Renewal Programme	102	104	214	220	338	579	595	613	631
				3180	Sports Parks Sport Facilities Renewal Programme	0	0	106	42	36	114	123	176	69
				8388	Sports Parks Turf Renewals	0	0	106	109	111	114	118	121	125
				8394	Artificial Cricket Wicket Renewals	32	33	0	0	0	0	0	0	0
				17724	Sports Parks Boundary Fences Renewals	21	22	22	23	23	24	25	25	26
				17925	Fendalton park pavilion and toilet renewal	0	0	0	0	0	35	310	0	0
				17926	Sports park drainage mitigation	0	0	106	109	111	114	118	121	125
				17927	Halswell Domain pavilion and toilet renewal	0	0	0	0	35	602	0	0	0
				17929	Sand turf renewals	0	0	0	0	0	0	0	127	131
				25087	Sports ground renewal project	758	852	0	0	0	0	0	0	0
			Growth											
				335	Ferrymead Park Development	106	109	0	0	0	0	0	0	0
				354	Halswell Domain Car Park	0	0	445	228	0	0	0	0	0
				2186	Sports Parks - Structures (New)	111	114	116	119	123	126	129	133	137
				3178	District sports park purchases / capacity building project	3,264	2,298	2,355	2,417	2,482	964	0	0	0
			Increased Levels of Service											
				502	New backflow preventers	55	57	58	60	61	63	65	67	69
				2245	Rawhiti Domain Sports Turf Upgrade to Premier Park	0	0	0	12	613	0	0	0	0
			New Services											
				17928	Halswell skate park	53	326	0	0	0	0	0	0	0
		Recreation and Sports Facilities	Core											
				857	Community Facilities Athletics Track Surface R&R	82	104	80	103	150	155	161	166	172
				2094	Community Facilities Metro Sports Centre R&R	0	0	3,931	4,707	4,834	4,964	5,103	5,251	5,403
				2108	Community Facilities Cricket Ground and Equipment R&R	0	0	251	0	0	0	111	574	0
				2109	Community Facilities South West Leisure Centre & R&R	0	0	0	103	158	217	446	459	472
				2123	Community Facilities Addington Stadium Modifications	286	0	0	0	0	0	0	0	0
				2741	Community Facilities Eastern Aquatics Facility R&R	0	109	167	228	293	301	310	319	328

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				2749	Community Facilities Nga Puna Wai R&R	0	785	833	243	0	1,536	611	0	2,230
				9030	Community Facilities Buildings & Plant R&R	616	2,215	2,769	1,950	1,767	2,239	3,629	2,162	4,820
				9031	Community Facilities Mechanical & Electrical	2,311	1,512	1,140	288	277	293	1,453	1,284	307
				9032	Community Facilities Grounds R&R	918	1,022	826	924	866	896	52	59	55
				9033	Community Facilities Equipment R&R	925	837	751	866	1,071	954	903	956	1,254
			Growth											
				862	Community Facilities South West Leisure Centre	0	4,550	10,706	7,140	0	0	0	0	0
			Increased Levels of Service											
				2174	Community Facilities Nga Puna Wai Hub Infrastructure	2,764	4,209	3,233	33	0	0	0	0	0
				21131	St Albans Permanent Community Centre	2,448	594	0	0	0	0	0	0	0
			New Services											
				21129	Woolston/Linwood Pool	49	50	3,850	15,400	2,441	0	0	0	0
				22523	Jellie Park Car Park	479	0	0	0	0	0	0	0	0
			Sports and Recreation Total			15,899	20,766	34,474	37,447	18,286	16,140	16,462	14,877	19,244
			Heritage Protection and Policy											
			Heritage Protection	Increased Levels of Service										
				1469	Robert McDougall Gallery Strengthening	0	1,547	0	0	0	0	0	0	0
			Heritage Protection and Policy Total			0	1,547	0	0	0	0	0	0	0
			Flood Protection and Control Works											
			Flood Protection & Control Works	Core										
				336	SW Pumping Station Reactive Renewals	95	98	100	103	106	148	152	157	161
				510	Detention and Treatment Facility Renewals	117	119	122	126	129	181	186	191	262
			Growth											
				369	Piped Systems - Pipe Drains (New)	510	261	268	549	564	579	595	613	1,009
				973	South West SMP - Waterways Detention and Treatment Facilities	4,226	9,087	9,186	9,315	9,033	8,373	7,146	5,172	1,412
				990	Open Water Systems - open drains reactive	111	114	116	119	123	126	129	133	137
				2415	STYX SMP - Waterway Detention and Treatment facilities	3,374	4,961	5,032	6,290	7,039	7,229	6,193	6,373	7,892
				2416	AVON SMP - Waterways Detention and Treatment facilities	204	554	1,113	2,285	2,346	3,615	3,716	5,098	5,246
				2675	Quaiffes/Murphys basin and Wetland	1,099	0	0	0	0	0	0	0	0
				2679	Prestons/Clare Park Stormwater	510	627	642	0	0	0	0	0	0
				18615	Kaputone Stream Diversion	51	0	0	0	0	0	0	0	0
				25648	Worsleys spur stormwater pipe and drain system	632	0	0	0	0	0	0	0	0
			Legal											
				19398	Heathcote, Estuary and Coast SMP	530	543	779	800	821	1,205	1,239	2,549	2,623
			Flood Protection and Control Works Total			11,459	16,364	17,358	19,587	20,161	21,456	19,356	20,286	18,742

Proposed Capital Programme Detail by Activity

(\$'000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
Refuse Minimisation and Disposal														
Residual Waste														
		Collection & Disposal	Core											
				106	Waste Transfer Stations (R&R)	388	397	390	400	411	422	434	446	459
				107	SW Closed landfill Monitoring	17	17	17	17	18	18	19	19	20
				109	SW Miscellaneous Renewals	28	28	28	29	29	30	31	32	33
				161	Closed Landfills Aftercare	129	132	129	114	117	120	124	127	131
				162	Closed Landfill Aftercare Burwood Stg	222	227	223	498	581	554	368	586	274
				2598	Burwood Gas Treatment Plant Renewal(s)	166	0	167	0	176	0	0	96	0
			Legal											
				111	Solid Waste new equipment	28	28	28	29	29	30	31	32	33
Refuse Minimisation and Disposal Total						978	829	982	1,087	1,361	1,174	1,007	1,338	950
Day-to-Day Total						210,514	243,752	257,813	264,689	279,581	303,643	239,411	231,255	253,984
Facility Rebuilds														
Corporate														
		Corporate Investments	Committed											
				1024	Town Hall Rebuild	34,770	45,313	5,349	0	0	0	0	0	0
				1026	AMI Stadium Rebuild	0	0	0	0	0	0	60,606	118,079	74,296
		Corporate Support	Committed											
				1028	Rebuild SLP Land Value Offset	0	0	0	0	0	(2,317)	0	0	0
				10370	Performing Arts Precinct	4,437	18,161	5,353	0	0	0	0	0	0
			Core											
				3338	Community Facilities Heritage Rebuild Unit - Akaroa Service Centre	616	0	0	0	0	0	0	0	0
				19590	Community Facilities (incl. Heritage) Rebuild Programme	0	11,918	0	0	0	0	0	0	0
				20119	Lyttelton service centre and integration with library	860	0	0	0	0	0	0	0	0
				20120	Lyttelton Mt Herbert board room replacement	74	0	0	0	0	0	0	0	0
				27198	Pages Road Depot - Buildings	56	649	294	0	0	0	0	0	0
Corporate Total						40,813	76,041	10,996	0	0	(2,317)	60,606	118,079	74,296
Housing														
		Housing	Core											
				22568	Osborne Street - Social Housing Infill Development	289	0	0	0	0	0	0	0	0
				22603	Innes Courts - Social Housing Infill Development	202	0	0	0	0	0	0	0	0
Housing Total						491	0	0	0	0	0	0	0	0
Resilient Communities														
		Community Facilities	Core											
				3375	Community Facilities Heritage Rebuild Unit - Risingholme Craft Workshops	133	0	0	0	0	0	0	0	0

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				3376	Community Facilities Heritage Rebuild Unit - Risingholme Hall	604	0	0	0	0	0	0	0	0
				3377	Community Facilities Heritage Rebuild Unit - Risingholme Homestead	532	0	0	0	0	0	0	0	0
				8385	Bishopdale Library and Community Centre Rebuild	4,199	0	0	0	0	0	0	0	0
				9381	Summer Community Facility (Centre & Library) Rebuild	5,723	4,245	0	0	0	0	0	0	0
				10029	Aranui Community Centre Rebuild	287	0	0	0	0	0	0	0	0
				14505	Heathcote Combined Community Facility	207	0	0	0	0	0	0	0	0
				20050	Governors Bay community centre and pottery shed	122	0	0	0	0	0	0	0	0
				20051	Riccarton community house	969	0	0	0	0	0	0	0	0
				20053	Shirley community centre	0	157	2,537	0	0	0	0	0	0
				20481	St Martins Community Facility (Former St Martins Public Library)	219	0	0	0	0	0	0	0	0
				24960	Community facility repair	0	156	0	0	0	0	0	0	0
				27190	Somerfield Community Centre	70	0	0	0	0	0	0	0	0
					Resilient Communities Total	13,065	4,558	2,537	0	0	0	0	0	0
					Transport									
		Parking	Committed											
				1021	Lichfield Car Parking Rebuild Capex	1,451	5,222	0	0	0	0	0	0	0
				1022	Parking "Replacement" Capex	8,272	17,184	0	0	0	0	0	0	0
		Public Transport Infrastructure	Increased Levels of Service											
				2735	The Square	0	0	0	4,600	0	0	0	0	0
				3170	Construction of new Central City Transport Interchange	0	0	22,911	0	0	0	0	0	0
				9146	Coastal Pathway Project	153	209	3,606	3,098	0	0	0	0	0
				15315	Riccarton Interchange & Bus Priority	1,109	265	0	0	0	0	0	0	0
					Transport Total	10,985	22,880	26,517	7,698	0	0	0	0	0
					Parks and Open Spaces									
		Neighbourhood Parks	Increased Levels of Service											
				1031	Avon River Park	0	6,400	0	0	0	0	0	0	0
		Parks & Open Spaces	Core											
				3335	Community Facilities Heritage Rebuild Unit - Addington Water Station	173	0	0	0	0	0	0	0	0
				3355	Community Facilities Heritage Rebuild Unit - Former Council Stables	0	0	0	0	815	0	0	0	0
				3356	Community Facilities Heritage Rebuild Unit - Governors Bay Old School House	56	0	0	0	0	0	0	0	0
				3359	Community Facilities Heritage Rebuild Unit - Halswell Quarry Old Stone House	271	0	0	0	0	0	0	0	0

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				3360	Community Facilities Heritage Rebuild Unit - Halswell Quarry Crusher Building	157	0	0	0	0	0	0	0	0
				3361	Community Facilities Heritage Rebuild Unit - Halswell Quarry Singlemens Quarters	162	0	0	0	0	0	0	0	0
				3364	Community Facilities Heritage Rebuild Unit - Kukupa Hostel	0	0	43	330	0	0	0	0	0
				3379	Community Facilities Heritage Rebuild Unit - Sign of the Kiwi	145	0	0	0	0	0	0	0	0
				3381	Community Facilities Heritage Rebuild Unit - Signal Mast Cave Rock	71	0	0	0	0	0	0	0	0
				3383	Community Facilities Heritage Rebuild Unit - Stoddarts Cottage	322	0	0	0	0	0	0	0	0
				20048	Community Facilities Heritage Rebuild Unit - Hagley Bandsmen's Memorial Rotunda	0	0	18	277	0	0	0	0	0
				24335	Community Facilities Heritage Rebuild Unit - Signal Box - Norwich Quay	39	0	0	0	0	0	0	0	0
				27194	Barrington Park - Cricket Club / Community Building	61	0	0	0	0	0	0	0	0
				27191	Cracroft Caverns Reserve - Cashmere Caverns	0	0	0	0	567	568	0	0	0
				26635	Community Facilities Heritage Rebuild Unit - Edmonds Telephone Cabinet	31	0	0	0	0	0	0	0	0
				27419	Community Facilities Heritage Rebuild Unit - Kapuatohe Cottage	0	0	0	27	0	0	0	0	0
				27187	St Albans Park - Pavilion/Toilets	0	0	61	377	0	0	0	0	0
				Parks and Open Spaces Total		1,488	6,400	122	1,011	1,382	568	0	0	0
				Roads and Footpaths										
					Increased Levels of Roads & Footpaths Service									
				1029	CCP - Transitional City projects	0	0	1,263	1,296	0	0	0	0	0
				1969	AAC Central City: Wayfinding	510	522	535	549	564	1,344	1,239	1,020	0
				14294	TP6 Fitzgerald Avenue Twin Bridges Renewal	510	0	0	0	0	0	7,229	0	0
				14295	TP9 Tuam Street One way Conversion (Durham to St Asaph)	0	0	0	110	846	0	0	0	0
				14297	TP10 Lichfield Street 2 way conversion	0	0	0	110	846	0	0	0	0
				15170	TP30k AAC Slow Core	1,925	0	0	0	0	0	0	0	0
				18323	AAC Hereford Street (Montreal-Rolleston)	0	0	0	0	0	120	727	0	0
				18324	AAC Victoria Street	2,856	4,223	0	0	0	0	0	0	0
				18325	AAC Salisbury Street	662	2,101	3,747	0	0	0	0	0	0
				18326	AAC Antigua Street (St Asaph-Moorhouse)	0	0	758	2,446	0	0	0	0	0
				18334	AAC Hereford Street (Cambridge-Montreal)	0	0	0	0	0	165	1,610	0	0
				18335	AAC Hereford Street (Manchester-Madras)	0	0	0	0	0	0	217	2,108	0
				18336	AAC Colombo Street (Bealey-Kilmore)	0	0	321	1,648	0	0	119	609	0
				18338	AAC Colombo Street (St Asaph-Moorhouse)	0	0	0	0	0	0	403	3,299	0

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				18341	AAC Ferry Road (St Asaph-Fitzgerald)	186	1,779	0	0	0	0	0	0	0
				18342	AAC High Street (Manchester-St Asaph)	0	0	0	0	0	0	403	3,170	0
				18343	AAC High Street (Hereford-Manchester)	0	0	334	1,630	1,128	0	0	0	0
				18360	AAC Riccarton Avenue	0	0	0	0	0	0	0	191	4,499
				18361	AAC Rolleston Avenue (Hereford-Armagh)	0	0	0	0	0	0	0	115	1,474
				18362	AAC Park Terrace	0	0	0	0	0	0	0	102	1,207
				18363	AAC Rolleston Avenue (Cambridge-Hereford)	0	0	0	0	0	0	0	38	432
				18364	AAC Armagh Street (Manchester-Colombo)	0	0	0	0	0	0	0	64	892
				18365	AAC Armagh Street (Durham-Montreal)	0	0	0	0	0	0	124	2,382	0
				18366	AAC Armagh Street (Montreal-Park)	0	0	0	0	0	0	0	25	245
				18367	AAC Durham Street (Tuam-St Asaph)	0	0	0	0	0	0	0	64	900
				18370	AAC Gloucester Street (Madras-Manchester)	0	0	0	0	0	0	0	0	39
				18371	AAC Gloucester Street (Manchester-Colombo)	0	0	0	0	0	0	0	0	131
				18372	AAC Gloucester Street (Oxford-Montreal)	0	0	0	0	0	0	0	0	262
				18373	AAC Central City connecting roads & lanes	0	0	0	0	0	0	0	0	157
				18374	AAC Cambridge Terrace (Montreal-Rolleston)	0	0	0	0	0	0	0	0	79
				18375	AAC Chester Street (Durham-Cranmer)	0	0	0	0	0	0	0	0	26
				18376	AAC Chester street (Madras-Oxford)	0	0	0	0	0	0	0	0	105
				18377	AAC Chester Street (Cranmer-Park)	0	0	0	0	0	0	0	0	39
				18378	AAC Lichfield Street (Madras-Manchester)	0	0	0	0	0	0	0	51	506
				18379	AAC Worcester Street (Oxford-Montreal)	0	0	89	838	0	0	0	0	0
				18380	AAC Worcester Street (Montreal-Rolleston)	0	0	78	780	0	0	0	0	0
				18381	AAC Cashel Street (Manchester-Cambridge)	0	0	0	0	0	0	0	0	393
				18383	AAC Montreal Street (Cambridge-Tuam)	0	0	0	0	0	0	0	0	197
				18384	AAC Montreal Street (Tuam-St Asaph)	0	0	0	0	0	0	0	0	197
				18395	AAC Bealey Avenue	0	0	0	0	0	0	0	0	306
				19845	AAC Oxford Terrace (Kilmore-Madras)	0	0	0	0	0	112	0	0	0
				19846	AAC Cambridge Terrace (Kilmore-Barbadoes)	0	0	0	0	0	0	0	0	131
				19847	AAC Hereford St (Manchester-Cambridge)	361	2,191	2,141	0	0	0	0	0	0
				21119	AAC Kilmore Street (Fitzgerald-Park) two way conversion	0	2,833	2,883	0	0	0	0	0	0
				24778	AAC St Asaph Street (Ferry-Antigua)	1,243	0	0	0	0	0	0	0	0
					Roads and Footpaths Total	8,253	13,649	12,149	9,407	3,384	1,741	12,071	13,238	12,217
					Arts and Culture									
					Libraries									
					Committed									
				1019	New Hornby Library and Service Centre	251	1,323	11,469	275	0	0	0	0	0
					Core									
				1020	Central Library Rebuild (New Central Library)	28,312	32,379	10,974	0	0	0	0	0	0
				3351	Community Facilities Heritage Rebuild Unit - Coronation Library (Akaroa)	107	0	0	0	0	0	0	0	0
				3366	Community Facilities Heritage Rebuild Unit - Little River Library	0	167	554	0	0	0	0	0	0
				19615	New Brighton Library EQ repair	3,239	0	0	0	0	0	0	0	0

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				20836	South Library and Service Centre EQ	496	508	3,594	11,335	478	0	0	0	0
				21096	Lyttelton Library EQ repairs	1,052	0	0	0	0	0	0	0	0
				27184	Parklands Queenspark Library	153	0	0	0	0	0	0	0	0
				27186	Redcliffs Public Library	46	0	0	0	0	0	0	0	0
				27104	Woolston Library & Toilets + Woolston Community Centre									
	Museums		Core			51	656	613	0	0	0	0	0	0
				3347	Community Facilities Heritage Rebuild Unit - Akaroa Court House	31	0	0	0	0	0	0	0	0
				3365	Community Facilities Heritage Rebuild Unit - Langlois-Eteveneaux Cottage	158	0	0	0	0	0	0	0	0
		Arts and Culture Total				33,896	35,033	27,204	11,610	478	0	0	0	0
		Sports and Recreation												
		Recreation and Sports Facilities	Core											
				1016	Eastern Recreation & Sport Centre	0	11,497	18,687	0	0	0	0	0	0
				1017	Central City Metro Sport Facility	36,719	37,120	38,048	34,800	0	0	0	0	0
				1018	Community Facilities Athletics Track	2,906	3,069	0	0	0	0	0	0	0
				10741	Norman Kirk Pool Rebuild FRP	270	0	0	0	0	0	0	0	0
				24962	Grandstands and player facilities rebuild	3,876	0	0	0	0	0	0	0	0
				24961	Sports House rebuild	2,020	230	0	0	0	0	0	0	0
				27182	English Park Football Complex	51	0	0	0	0	0	0	0	0
				27102	Jellie Park Recreation and Sports Centre	2,101	4,418	0	0	0	0	0	0	0
				27183	Paddling Pools Work Package	1,053	0	0	0	0	0	0	0	0
				27107	Pioneer Stadium & Pools Complex - Pools, Squash, Sports Hall.	733	994	0	0	0	0	0	0	0
				27192	Public Toilets Work Package 2016/2017	142	27	0	0	0	0	0	0	0
				27185	Rawhiti Domain - Golf Club Buildings	0	0	0	409	200	0	0	0	0
				27103	Spencer Park Campground - All Buildings	867	1,010	0	0	0	0	0	0	0
		Sports and Recreation Total				50,738	58,365	56,735	35,209	200	0	0	0	0
		Heritage Protection and Policy												
		Heritage Protection	Core											
				3349	Community Facilities Heritage Rebuild Unit - The Chokebore Lodge	728	0	0	0	0	0	0	0	0
				3350	Community Facilities Heritage Rebuild Unit - Cob Cottage	332	0	0	0	0	0	0	0	0
				3353	Community Facilities Heritage Rebuild Unit - Edmonds Band Rotunda	1,122	0	0	0	0	0	0	0	0
				3363	Community Facilities Heritage Rebuild Unit - Kapuatohe Dwelling	92	0	0	0	0	0	0	0	0
				3367	Community Facilities Heritage Rebuild Unit - Lyttelton Clock Tower	173	0	0	0	0	0	0	0	0

Christchurch City Council

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				3368	Community Facilities Heritage Rebuild Unit - Mona Vale Bathhouse	439	0	0	0	0	0	0	0	0
				3369	Community Facilities Heritage Rebuild Unit - Mona Vale Gatehouse	343	0	0	0	0	0	0	0	0
				3371	Community Facilities Heritage Rebuild Unit - Mona Vale Homestead	102	0	0	0	0	0	0	0	0
				3372	Community Facilities Heritage Rebuild Unit - Old Stone House (Cracroft)	1,469	0	0	0	0	0	0	0	0
				3373	Old Municipal Chambers	0	1,859	8,185	0	0	0	0	0	0
				3374	Community Facilities Heritage Rebuild Unit - Poplar Crescent Edmonds Pavillion	320	0	0	0	0	0	0	0	0
				3378	Community Facilities Heritage Rebuild Unit - Rose Historic Chapel	1,413	161	0	0	0	0	0	0	0
				3380	Community Facilities Heritage Rebuild Unit - Sign of the Takahe	306	0	0	0	0	0	0	0	0
				22167	Canterbury Provincial Chambers Stage 1 Works	459	7,886	16,277	5,393	0	0	0	0	0
				24333	Community Facilities Heritage Rebuild Unit - Nurses Memorial Chapel	0	0	621	0	0	0	0	0	0
				Heritage Protection and Policy Total		7,298	9,906	25,083	5,393	0	0	0	0	0
Facility Rebuilds Total						167,027	226,832	161,343	70,328	5,444	(8)	72,677	131,317	86,513
Infrastructure Rebuild														
Corporate														
					Strategic Policy & Planning									
					Committed									
				19076	Port Hills Mass Movement Remediation - Quarry (Main Road)	71	0	0	0	0	0	0	0	0
				19079	Port Hills Mass Movement Remediation - Egnot	103	0	0	0	0	0	0	0	0
				19080	Port Hills Mass Movement Remediation - Taupata	51	0	0	0	0	0	0	0	0
				21134	Land Purchase - Mass Movement Remediation Programme	272	0	0	0	0	0	0	0	0
				Corporate Total		497	0	0	0	0	0	0	0	0
Stormwater Drainage														
					Stormwater Drainage									
					Core									
				3285	Budget Only - SCIRT Stormwater Retic Capex	18,025	0	0	0	0	0	0	0	0
				3315	Budget Only - SCIRT Stormwater Pump Station Capex	1,943	0	0	0	0	0	0	0	0
				11415	Dudley Creek land drainage recovery programme	18,860	8,425	0	0	0	0	0	0	0
				26892	Bells Creek	9,079	10,027	0	0	0	0	0	0	0
				26890	Brittans Drain	306	2,789	0	0	0	0	0	0	0
				26599	Upper Heathcote Storage	4,600	0	0	0	0	0	0	0	0
				26888	City Outfall Drain	5,712	3,438	0	0	0	0	0	0	0

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
				26891	Estuary Drain	918	14,073	0	0	0	0	0	0	0
				26889	Knights Drain	5,641	2,604	0	0	0	0	0	0	0
				26597	Matuku Waterway	0	0	375	2,336	0	0	0	0	0
					Stormwater Drainage Total	65,084	41,356	375	2,336	0	0	0	0	0
					Water Supply									
		Water Supply (combining water conservation)	Core											
				1002	Budget Only - EQ WS Reticulation Capex	1,224	1,462	0	0	0	0	0	0	0
				3282	Budget Only - SCIRT WS Reticulation Capex	574	0	0	0	0	0	0	0	0
				7522	Chapmans PS W02 replacement (EQ)	491	0	0	0	0	0	0	0	0
				11702	Budget Only - SCIRT WS Pump Stns/Reservoir Capex	402	0	0	0	0	0	0	0	0
				14866	Bexley Pump Station EQ Replacement in Rawhiti Zone	612	3,133	0	0	0	0	0	0	0
					Water Supply Total	3,303	4,595	0	0	0	0	0	0	0
					Parks and Open Spaces									
		Parks & Open Spaces	Core											
				7890	South New Brighton Boardwalk	337	0	0	0	0	0	0	0	0
				7929	South New Brighton carpark, driveway and tracks	154	0	0	0	0	0	0	0	0
				8233	Sports Turf Renovations	518	539	0	0	0	0	0	0	0
				8819	New Brighton Pier	1,020	4,648	5,373	0	0	0	0	0	0
				9402	Cemetery's Headstone EQ Repairs	0	269	0	0	0	0	0	0	0
				9435	Community Facilities Heritage Rebuild Unit - Edmonds Band Rotunda Retaining Walls	401	0	0	0	0	0	0	0	0
				9436	Parks Non Insurance Heritage and Artworks	167	215	309	0	0	0	0	0	0
				9977	Sydenham Park Reconstruction	199	0	0	0	0	0	0	0	0
				11017	Scarborough Breakwater	518	0	0	0	0	0	0	0	0
				11239	South New Brighton Jetty EQ Repairs	311	431	0	0	0	0	0	0	0
				11240	Red Zone EQ Parks (2017 - 2018)	374	4,412	0	0	0	0	0	0	0
				11242	Halswell Quarry EQ Repairs	104	102	0	0	0	0	0	0	0
				11244	Staunton Esplanade Reserve (Woolston Loop)	52	43	0	0	0	0	0	0	0
				11382	Horseshoe Lake Reserve - Stage 2 2017/18 boardwalks and track repairs	0	950	0	0	0	0	0	0	0
				11511	City Wide Tree EQ Removals and Replacements	52	54	0	0	0	0	0	0	0
				16130	Citizens' War Memorial Earthquake Repair	283	0	0	0	0	0	0	0	0
				16131	Waltham Park War Memorial Earthquake Repair	6	0	0	0	0	0	0	0	0
				16133	Jade Stadium War Memorial Entrance Gates	9	0	0	0	0	0	0	0	0
				20532	Scott Statue	290	0	0	0	0	0	0	0	0
				20533	Rolleston Statue	6	0	0	0	0	0	0	0	0
					Parks and Open Spaces Total	4,801	11,663	5,682	0	0	0	0	0	0
					Roads and Footpaths									

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
		Roads & Footpaths	Core											
				3286	Budget Only - SCIRT Roading Capex	34,527	0	0	0	0	0	0	0	0
				7919	Non SCIRT Retaining Walls	1,530	976	438	450	462	474	487	502	516
				9980	Shag Rock Reserve - Clifton Hill - Risk Mitigation	866	0	0	0	0	0	0	0	0
				9982	Sumner Road Zone 3A Roading	3,662	0	0	0	0	0	0	0	0
				9983	Moa Bone - Domain 3 and 4 - Risk Mitigation	133	0	0	0	0	0	0	0	0
				10309	Wakefield Avenue Risk Mitigation	271	0	0	0	0	0	0	0	0
				12471	Second coat sealing city wide	1,952	929	0	0	0	0	0	0	0
				12472	AC Surfacing CBD Including Four Avenues	4,377	1,586	5,908	1,098	0	0	0	0	0
				12473	Paving Cathedral Square, City Mall and High Street	648	673	700	728	0	0	0	0	0
				12474	Street Lighting	916	0	0	0	0	0	0	0	0
				14699	Sumner Road Zone 3B Haul Road	0	4,126	0	0	0	0	0	0	0
				14700	Sumner Road Zone 3B Risk Mitigation	19,176	26,646	0	0	0	0	0	0	0
				14701	Sumner Road Zone 3B Roading	306	3,865	0	0	0	0	0	0	0
				14702	Shag Rock Reserve - Deans Head - Risk Mitigation	5,187	1,090	0	0	0	0	0	0	0
				14703	Shag Rock Reserve - Deans Head - Roading	0	2,089	0	0	0	0	0	0	0
				27271	AC surfacing to roads outside the CBD	2,891	4,176	2,503	5,116	4,281	0	0	0	0
				28802	Burwood & North Shirley SCIRT 11091	0	0	169	981	0	0	0	0	0
				27273	R102 Pages Road Bridge	0	0	392	874	2,424	6,818	8,294	0	0
			Legal											
				27272	Red rock retaining walls	765	1,067	804	529	0	0	0	0	0
					Roads and Footpaths Total	77,207	47,223	10,914	9,776	7,167	7,292	8,781	502	516
					Sewage Collection, Treatment and Disposal									
			Wastewater Collection	Core										
				3283	Budget Only - SCIRT WW Reticulation Capex	65,986	0	0	0	0	0	0	0	0
				3284	Budget Only - SCIRT WW Pump Station Capex	4,133	0	0	0	0	0	0	0	0
			Wastewater Treatment & Disposal	Core										
				1006	Budget Only - EQ WWTreatment Plant Capex	2,814	11,822	0	0	0	0	0	0	0
				2717	CWTP EQ Repair Occupied Buildings	2,313	4,182	0	0	0	0	0	0	0
				30219	CWTP EQ Channels Restoration	4,737	3,499	0	0	0	0	0	0	0
				30245	CWTP EQ Biosolids Holding Tank Replacement	918	1,620	0	0	0	0	0	0	0
					Sewage Collection, Treatment and Disposal Total	80,901	21,123	0	0	0	0	0	0	0
					Flood Protection and Control Works									
			Flood Protection & Control Works	Core										
				1007	LDRP Budget Only - EQ Stormwater Retic Capex	7,671	13,056	0	0	0	0	0	0	0
				28037	LDRP LTP year 4 & onwards	0	0	22,409	23,307	24,238	25,160	26,114	27,080	28,028
					Flood Protection and Control Works Total	7,671	13,056	22,409	23,307	24,238	25,160	26,114	27,080	28,028

Proposed Capital Programme Detail by Activity

(\$000)

Portfolio	Group of Activities	Activity	Category	ID	Description	Plan 2016/17	Plan 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25
Infrastructure Rebuild Total						239,464	139,016	39,380	35,419	31,405	32,452	34,895	27,582	28,544
Total						617,005	609,600	458,536	370,436	316,430	336,087	346,983	390,154	369,041
Unspecified carry forwards and minor rounding adjustments						15,756	10,350	20,993	(15)	13	32	12	32	11
Total Capital Programme						632,761	619,950	479,529	370,421	316,443	336,119	346,995	390,186	369,052

Proposed Changes to Activities and Services

Please note

This section shows proposed changes to levels of service, and proposed revised costings and funding for the Council's activities and services. Readers may wish to refer to the Long-term Plan previously approved, available on the Council's web site

Proposed Changes to Levels of Service

Economic Development Statement of Service Provision - Proposed Changes

Activity	Services provided	Performance Measures	Performance Targets		
			2015-16 (LTP)	2017-18	2018-2025
Christchurch economic development coordination and leadership	Coordination and leadership of economic development programmes; economic development leadership, industry development and business acceleration	CDC facilitates the development of selected high growth potential businesses that align with the Government growth agenda and CEDS	6 businesses utilise the distribution networks and contacts for promoting trade in China per annum	CDC facilitates international trade (with a special emphasis on China) by hosting incoming delegations and participating in both on-shore and offshore trade related events, a minimum of 6 local businesses per annum are introduced to international trade opportunities [1]	CDC facilitates international trade (with a special emphasis on China) by hosting incoming delegations and participating in both on-shore and offshore trade related events, a minimum of 6 local businesses per annum are introduced to international trade opportunities [1]
			Facilitate 10 local companies per annum to supply goods or services to the recovery programme	CDC supports local companies to supply goods and services as part of the domestic supply chain with a minimum of 10 connections or initiatives per year. [2]	
		CCT work collaboratively with CIAL to deliver promotional activities in markets that have direct air routes or have high potential to be developed as a direct air routes. [3]	CCT will include airline conversion opportunities in at least 50% of all consumer marketing campaigns run in the Australian market	Discontinued [3]	Discontinued [3]

Proposed changes for Christchurch economic development coordination and leadership	Rationale
[1] Change wording from "6 businesses utilise the distribution networks and contacts for promoting trade in China per annum" to "CDC facilitates international trade (with a special emphasis on China) by hosting incoming delegations and participating in both on-shore and offshore trade related events, a minimum of 6 local businesses per annum are introduced to international trade opportunities"	Broaden the outreach beyond China to ensure the best opportunities are explored.
[2] Change target from "Facilitate 10 local companies per annum to supply goods or services to the recovery programme" to "CDC supports local companies to supply goods and services as part of the domestic supply chain with a minimum of 10 connections or initiatives per year"	Broaden support for local businesses beyond the Recovery programme to all domestic opportunities.
[3] Discontinue the level of service "CCT work collaboratively with CIAL to deliver promotional activities in markets that have direct air routes or have high potential to be developed as a direct air routes" and its targets for 2016-17	CIAL and TNZ now fund and lead the South Island marketing activity in Australia. CCT has no control over airline conversion opportunities.

Housing Statement of Service Provision - Proposed Changes

Activity	Services provided	Performance Measures	Performance Targets		
			2015-16 (LTP)	2017-18	2018-2025
Housing	Social housing complexes	Identify options for Council to implement a National Rental Housing WOF programme [1]	Housing WOF programme implemented for Council Portfolio	Discontinued [1]	Discontinued [1]

Proposed change for Housing	Rationale
[1] Discontinue this level of service and its targets	A national warrant of fitness (WOF) is not being introduced. Instead, government is amending the Residential Tenancies Act (RTA) to improve building quality. the Council will instead focus on meeting those RTA changes.

Regulation and Enforcement Statement of Service Provision - Proposed Changes

Activity	Services provided	Performance Measures	Performance Targets		
			2015-16 (LTP)	2017-18	2018-2025
Regulatory compliance, licensing and registration	Parking enforcement & administration	Parking officers respond to high priority requests for service	City: Respond to 95% of requests for service within an average of 15 minutes	City: Respond to requests for service within an average of 15 minutes [1]	City: Respond to requests for service within an average of 15 minutes [1]
			Suburbs: Respond to 95% of requests for service within an average of 20 minutes	Suburbs: Respond to requests for service within an average of 20 minutes [1]	Suburbs: Respond to requests for service within an average of 20 minutes [1]

Proposed change for Regulatory compliance, licencing and registration	Rationale
[1] Remove the reference to 95% of requests of service for 2017/18 to the end of the long-term plan	The intention behind this level of service target is to be responsive to requests for service for parking issues around the city. As response times are subject to traffic conditions the average response time (15 minutes City, 20 minutes Suburbs) provides a clear indication as to how long a customer might expect to wait. The implication is that the average response time is across all (100% of) calls therefore amendment to remove the 95% clarifies but does not change the level of service being provided.

Resilient Communities Statement of Service Provision - Proposed Changes

Activity	Services provided	Performance Measures	Performance Targets		
			2015-16 (LTP)	2017-18	2018-2025
Customer services and on-line channels	Provide a first point of contact for Council's customer service	Answer call centre telephone enquiries within 25 seconds	Answer at least 75% of call centre telephone enquiries within 25 seconds	Answer at least 75 % of call centre telephone enquiries within 25 seconds [1]	Answer at least 80% of call centre telephone enquiries within 20 seconds

Propose change for Customer services and on-line channels	Rationale
[1] Reduce the 2017/18 target of "Answer at least 80% of call centre calls ..." to "Answer at least 75% ..." for 2017/18	Recognise the potential impact on the level of service due to significant system and process changes to be embedded commencing 16/17 and continuing through 17/18.

Roads and Footpaths Statement of Service Provision - Proposed Changes

Activity	Services provided	Performance Measures	Performance Targets		
			2015-16 (LTP)	2017-18	2018-2025
Roads and footpaths	Maintain road infrastructure	Maintain resident satisfaction with roadway condition	≥ 25%	≥ 27% (down from ≥ 32% in the LTP)[1]	≥ 40% (down from ≥ 55% in the LTP) [1]
		Average roughness of the sealed local road network (NAASRA roughness counts)	≥ 127 [2]	≥ 125 [2]	≥ 120 [2]

Proposed changes for Roads and footpaths	Rationale
[1] Reduction in resident satisfaction with roadway condition	Changes to the capital programme mean residual earthquake damage will take longer to address
[2] New target introduced in 2015-16	Allow the community to monitor progress addressing residual earthquake damage

Sewerage Collection, Treatment and Disposal Statement of Service Provision - Proposed Changes

Activity	Services provided	Performance Measures	Performance Targets		
			2015-16 (LTP)	2017-18	2018-2025
Wastewater treatment and disposal	Minimise odour complaints from wastewater treatment plants	Number of odour events per 10,000 properties served [1]	≤.01	≤.01	≤.01

Proposed change to wastewater treatment and disposal	Rationale
[1] Change the level of service "Number of odour events per 1,000 properties served" to "Number of odour events per 10,000 properties served"	Correct typographical error in the Long-term plan

Arts and culture

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Cost of proposed services									
37,184	Libraries	36,811	39,009	42,694	45,110	46,346	47,597	48,717	49,601	51,010
8,861	Art Gallery	9,025	9,256	9,481	9,776	9,969	10,229	10,552	10,829	11,176
7,974	Museums	14,638	14,877	15,197	8,618	8,769	8,939	9,170	9,353	9,572
54,019		60,474	63,142	67,372	63,504	65,084	66,765	68,439	69,783	71,758
	Operating revenue from proposed services									
2,522	Libraries	1,756	1,943	2,152	2,257	2,310	2,363	2,418	2,478	2,540
1,278	Art Gallery	1,372	1,399	1,429	1,460	1,493	1,527	1,564	1,601	1,642
28	Museums	28	29	29	30	31	31	33	34	34
3,828		3,156	3,371	3,610	3,747	3,834	3,921	4,015	4,113	4,216
959	Capital revenues	-	10,000	-	-	-	-	-	-	-
-	Vested assets	-	-	19,324	-	-	-	-	-	-
49,232	Net cost of services	57,318	49,771	44,438	59,757	61,250	62,844	64,424	65,670	67,542

Arts and culture funding impact statement

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Sources of operating funding									
49,345	General rates, uniform annual general charges, rates penalties	50,172	53,698	57,264	59,280	60,441	61,963	63,684	64,973	66,679
-	Targeted rates	-	-	-	-	-	-	-	-	-
293	Subsidies and grants for operating purposes	299	304	311	318	325	332	340	349	357
2,807	Fees and charges	2,715	2,921	3,150	3,279	3,354	3,431	3,513	3,598	3,688
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
729	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	142	145	148	151	155	158	162	166	170
53,174	Total operating funding	53,328	57,068	60,873	63,028	64,275	65,884	67,699	69,086	70,894
	Applications of operating funding									
36,106	Payments to staff and suppliers	36,375	37,913	41,058	42,653	43,356	44,295	45,412	46,380	47,509
991	Finance costs	686	855	985	1,168	1,439	1,639	1,709	1,868	2,063
2,009	Internal charges and overheads applied	2,300	2,202	2,361	2,340	2,189	2,225	2,391	2,165	2,142
7,187	Other operating funding applications	13,646	13,920	14,210	7,833	8,013	8,196	8,392	8,593	8,808
46,293	Total applications of operating funding	53,007	54,890	58,614	53,994	54,997	56,355	57,904	59,006	60,522
6,881	Surplus (deficit) of operating funding	321	2,178	2,259	9,034	9,278	9,529	9,795	10,080	10,372

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
	Sources of capital funding									
-	Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
-	Development and financial contributions	-	-	-	-	-	-	-	-	-
55,799	Increase (decrease) in debt	39,941	30,090	33,716	10,921	4,013	(166)	(608)	653	357
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
-	Lump sum contributions	-	-	-	-	-	-	-	-	-
959	Other dedicated capital funding	-	10,000	-	-	-	-	-	-	-
56,758	Total sources of capital funding	39,941	40,090	33,716	10,921	4,013	(166)	(608)	653	357
	Applications of capital funding									
	Capital expenditure									
52,990	- to replace existing assets (b)	39,910	41,907	35,334	19,029	8,123	8,126	8,141	9,373	9,060
1,298	- to improve the level of service	34	35	307	329	338	607	398	693	378
9,351	- to meet additional demand	318	326	334	597	4,830	630	648	667	1,291
-	Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
63,639	Total applications of capital funding	40,262	42,268	35,975	19,955	13,291	9,363	9,187	10,733	10,729
(6,881)	Surplus (deficit) of capital funding	(321)	(2,178)	(2,259)	(9,034)	(9,278)	(9,529)	(9,795)	(10,080)	(10,372)
-	Funding balance	-	-	-	-	-	-	-	-	-
	Reconciliation to net cost of services									
6,881	Surplus (deficit) of operating funding from funding impact statement	321	2,178	2,259	9,034	9,278	9,529	9,795	10,080	10,372
(49,345)	Remove rates funding	(50,172)	(53,698)	(57,264)	(59,280)	(60,441)	(61,963)	(63,684)	(64,973)	(66,679)
(7,727)	Deduct depreciation expense	(7,467)	(8,251)	(8,757)	(9,511)	(10,087)	(10,410)	(10,535)	(10,777)	(11,235)
959	Add capital revenues	-	10,000	-	-	-	-	-	-	-
-	Add vested assets / non cash revenue	-	-	19,324	-	-	-	-	-	-
(49,232)	Net cost of services per activity statement surplus/(deficit)	(57,318)	(49,771)	(44,438)	(59,757)	(61,250)	(62,844)	(64,424)	(65,670)	(67,542)
	Footnotes									
590	(a) Earthquake related operating recoveries	-	-	-	-	-	-	-	-	-
44,917	(b) Earthquake rebuild application of capital funding	33,894	35,032	27,202	11,610	478	-	-	-	-

Economic development

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
	Cost of proposed services									
492	City Promotions	481	479	515	550	571	586	612	619	624
7,917	Christchurch Economic Development, Leadership and Coordination	11,883	11,891	12,096	12,329	12,532	17,222	17,598	17,930	18,313
1,533	Civic and International Relations	1,527	1,524	1,557	1,599	1,620	1,651	1,693	1,721	1,757
-	Venue Management (Vbase)	-	-	-	-	-	-	-	-	-
9,942		13,891	13,894	14,168	14,478	14,723	19,459	19,903	20,270	20,694
	Operating revenue from proposed services									
17	City Promotions	17	18	18	18	19	19	20	20	21
-	Christchurch Economic Development, Leadership and Coordination	-	-	-	-	-	-	-	-	-
30	Civic and International Relations	31	31	32	33	33	34	35	36	37
100	Venue Management (Vbase)	102	104	106	109	111	114	116	119	122
147		150	153	156	160	163	167	171	175	180
-	Vested assets	-	-	-	-	-	-	-	-	-
9,795	Net cost of services	13,741	13,741	14,012	14,318	14,560	19,292	19,732	20,095	20,514

Economic development funding impact statement

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
	Sources of operating funding									
7,756	General rates, uniform annual general charges, rates penalties	12,734	12,775	13,039	13,321	13,551	18,278	18,707	19,072	19,498
-	Targeted rates	-	-	-	-	-	-	-	-	-
30	Subsidies and grants for operating purposes	31	31	32	33	33	34	35	36	37
117	Fees and charges	119	122	124	127	130	133	136	139	143
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
-	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	-	-	-	-	-	-	-	-	-
7,903	Total operating funding	12,884	12,928	13,195	13,481	13,714	18,445	18,878	19,247	19,678
	Applications of operating funding									
1,825	Payments to staff and suppliers	1,856	1,890	1,948	1,998	2,035	2,079	2,131	2,180	2,230
-	Finance costs	-	-	-	-	-	-	-	-	-
391	Internal charges and overheads applied	388	345	355	384	357	361	389	352	347
7,642	Other operating funding applications	11,597	11,632	11,829	12,037	12,261	16,945	17,297	17,655	18,041
9,858	Total applications of operating funding	13,841	13,867	14,132	14,419	14,653	19,385	19,817	20,187	20,618
(1,955)	Surplus (deficit) of operating funding	(957)	(939)	(937)	(938)	(939)	(940)	(939)	(940)	(940)

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
	Sources of capital funding									
-	Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
-	Development and financial contributions	-	-	-	-	-	-	-	-	-
-	Increase (decrease) in debt	-	-	-	-	-	-	-	-	-
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
-	Lump sum contributions	-	-	-	-	-	-	-	-	-
-	Other dedicated capital funding	-	-	-	-	-	-	-	-	-
-	Total sources of capital funding	-	-	-	-	-	-	-	-	-
	Applications of capital funding									
	Capital expenditure									
-	- to replace existing assets (b)	-	-	-	-	-	-	-	-	-
-	- to improve the level of service	-	-	-	-	-	-	-	-	-
-	- to meet additional demand	-	-	-	-	-	-	-	-	-
(1,955)	Increase (decrease) in reserves	(957)	(939)	(937)	(938)	(939)	(940)	(939)	(940)	(940)
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
(1,955)	Total applications of capital funding	(957)	(939)	(937)	(938)	(939)	(940)	(939)	(940)	(940)
1,955	Surplus (deficit) of capital funding	957	939	937	938	939	940	939	940	940
-	Funding balance	-	-	-	-	-	-	-	-	-
	Reconciliation to net cost of services									
(1,955)	Surplus (deficit) of operating funding from funding impact statement	(957)	(939)	(937)	(938)	(939)	(940)	(939)	(940)	(940)
(7,756)	Remove rates funding	(12,734)	(12,775)	(13,039)	(13,321)	(13,551)	(18,278)	(18,707)	(19,072)	(19,498)
(84)	Deduct depreciation expense	(50)	(27)	(36)	(59)	(70)	(74)	(86)	(83)	(76)
-	Add capital revenues	-	-	-	-	-	-	-	-	-
-	Add vested assets / non cash revenue	-	-	-	-	-	-	-	-	-
(9,795)	Net cost of services per activity statement surplus/(deficit)	(13,741)	(13,741)	(14,012)	(14,318)	(14,560)	(19,292)	(19,732)	(20,095)	(20,514)
	Footnotes									
-	(a) Earthquake related operating recoveries	-	-	-	-	-	-	-	-	-
-	(b) Earthquake rebuild application of capital funding	-	-	-	-	-	-	-	-	-

Flood protection and control works

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Cost of proposed services									
8,036	Natural Waterways, Structures and Systems	5,460	2,768	930	969	999	1,048	1,083	1,122	1,153
8,036		5,460	2,768	930	969	999	1,048	1,083	1,122	1,153
	Operating revenue from proposed services									
-	Natural Waterways, Structures and Systems	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
6,068	Capital revenues	4,086	4,558	5,730	5,161	4,931	5,224	5,365	5,107	4,978
-	Vested assets	-	-	-	-	-	-	-	-	-
1,968	Net cost of services	1,374	(1,790)	(4,800)	(4,192)	(3,932)	(4,176)	(4,282)	(3,985)	(3,825)

Flood protection and control works funding impact

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Sources of operating funding									
-	General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-
1,327	Targeted rates	1,693	3,617	1,559	1,629	1,704	1,798	1,880	1,969	2,064
-	Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-
-	Fees and charges	-	-	-	-	-	-	-	-	-
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
-	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	-	-	-	-	-	-	-	-	-
1,327	Total operating funding	1,693	3,617	1,559	1,629	1,704	1,798	1,880	1,969	2,064
	Applications of operating funding									
8,006	Payments to staff and suppliers	5,414	2,718	871	899	923	962	982	1,012	1,031
-	Finance costs	-	-	-	-	-	-	-	-	-
21	Internal charges and overheads applied	34	31	33	36	34	35	38	35	34
-	Other operating funding applications	-	-	-	-	-	-	-	-	-
8,027	Total applications of operating funding	5,448	2,749	904	935	957	997	1,020	1,047	1,065
(6,700)	Surplus (deficit) of operating funding	(3,755)	868	655	694	747	801	860	922	999

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
	Sources of capital funding									
-	Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
6,068	Development and financial contributions	4,086	4,558	5,730	5,161	4,931	5,224	5,365	5,107	4,978
46,718	Increase (decrease) in debt	19,049	24,244	33,383	37,038	38,722	40,593	39,249	41,342	40,796
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
-	Lump sum contributions	-	-	-	-	-	-	-	-	-
-	Other dedicated capital funding	-	-	-	-	-	-	-	-	-
52,786	Total sources of capital funding	23,135	28,802	39,113	42,199	43,653	45,817	44,614	46,449	45,774
	Applications of capital funding									
	Capital expenditure									
32,772	- to replace existing assets (b)	8,087	13,827	23,745	25,820	26,820	29,105	30,170	32,530	33,699
-	- to improve the level of service	530	543	779	800	821	1,205	1,239	2,549	2,623
13,064	- to meet additional demand	10,513	15,050	15,244	16,273	16,759	16,308	14,065	12,292	10,451
250	Increase (decrease) in reserves	250	250	-	-	-	-	-	-	-
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
46,086	Total applications of capital funding	19,380	29,670	39,768	42,893	44,400	46,618	45,474	47,371	46,773
6,700	Surplus (deficit) of capital funding	3,755	(868)	(655)	(694)	(747)	(801)	(860)	(922)	(999)
-	Funding balance	-	-	-	-	-	-	-	-	-
	Reconciliation to net cost of services									
(6,700)	Surplus (deficit) of operating funding from funding impact statement	(3,755)	868	655	694	747	801	860	922	999
(1,327)	Remove rates funding	(1,693)	(3,617)	(1,559)	(1,629)	(1,704)	(1,798)	(1,880)	(1,969)	(2,064)
(9)	Deduct depreciation expense	(12)	(19)	(26)	(34)	(42)	(51)	(63)	(75)	(88)
6,068	Add capital revenues	4,086	4,558	5,730	5,161	4,931	5,224	5,365	5,107	4,978
-	Add vested assets / non cash revenue	-	-	-	-	-	-	-	-	-
(1,968)	Net cost of services per activity statement surplus/(deficit)	(1,374)	1,790	4,800	4,192	3,932	4,176	4,282	3,985	3,825
	Footnotes									
-	(a) Earthquake related operating recoveries	-	-	-	-	-	-	-	-	-
32,500	(b) Earthquake rebuild application of capital funding	7,671	13,056	22,409	23,307	24,239	25,161	26,116	27,083	28,029

Heritage protection and policy

Plan 2015/16		\$000	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	Cost of proposed services										
4,153	Heritage Protection		4,478	4,448	2,527	2,627	2,636	2,666	2,711	2,731	2,726
4,153			4,478	4,448	2,527	2,627	2,636	2,666	2,711	2,731	2,726
	Operating revenue from proposed services										
-	Heritage Protection		-	-	-	-	-	-	-	-	-
-			-	-	-	-	-	-	-	-	-
-	Vested assets		-	-	-	-	-	-	-	-	-
4,153	Net cost of services		4,478	4,448	2,527	2,627	2,636	2,666	2,711	2,731	2,726

Heritage protection and policy funding impact statement

Plan 2015/16		\$000	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	Sources of operating funding										
2,433	General rates, uniform annual general charges, rates penalties		2,505	2,514	2,527	2,627	2,636	2,666	2,711	2,731	2,726
-	Targeted rates		-	-	-	-	-	-	-	-	-
-	Subsidies and grants for operating purposes		-	-	-	-	-	-	-	-	-
-	Fees and charges		-	-	-	-	-	-	-	-	-
-	Internal charges and overheads recovered		-	-	-	-	-	-	-	-	-
-	Local authorities fuel tax, fines, infringement fees, and other receipts (a)		-	-	-	-	-	-	-	-	-
2,433	Total operating funding		2,505	2,514	2,527	2,627	2,636	2,666	2,711	2,731	2,726
	Applications of operating funding										
1,246	Payments to staff and suppliers		1,316	1,356	1,389	1,430	1,449	1,479	1,516	1,545	1,543
-	Finance costs		-	-	-	-	-	-	-	-	-
96	Internal charges and overheads applied		98	89	90	100	92	93	100	91	88
2,811	Other operating funding applications		3,064	3,003	1,048	1,097	1,095	1,094	1,095	1,095	1,095
4,153	Total applications of operating funding		4,478	4,448	2,527	2,627	2,636	2,666	2,711	2,731	2,726
(1,720)	Surplus (deficit) of operating funding		(1,973)	(1,934)	-	-	-	-	-	-	-
	Sources of capital funding										
-	Subsidies and grants for capital expenditure		-	-	-	-	-	-	-	-	-
-	Development and financial contributions		-	-	-	-	-	-	-	-	-
12,289	Increase (decrease) in debt		9,270	13,387	25,083	5,393	-	-	-	-	-
-	Gross proceeds from sale of assets		-	-	-	-	-	-	-	-	-
-	Lump sum contributions		-	-	-	-	-	-	-	-	-
-	Other dedicated capital funding		-	-	-	-	-	-	-	-	-
12,289	Total sources of capital funding		9,270	13,387	25,083	5,393	-	-	-	-	-

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Applications of capital funding									
	Capital expenditure									
10,569	- to replace existing assets (b)	7,297	9,906	25,083	5,393	-	-	-	-	-
-	- to improve the level of service	-	1,547	-	-	-	-	-	-	-
-	- to meet additional demand	-	-	-	-	-	-	-	-	-
-	Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
10,569	Total applications of capital funding	7,297	11,453	25,083	5,393	-	-	-	-	-
1,720	Surplus (deficit) of capital funding	1,973	1,934	-	-	-	-	-	-	-
-	Funding balance	-	-	-	-	-	-	-	-	-
	Reconciliation to net cost of services									
(1,720)	Surplus (deficit) of operating funding from funding impact statement	(1,973)	(1,934)	-	-	-	-	-	-	-
(2,433)	Remove rates funding	(2,505)	(2,514)	(2,527)	(2,627)	(2,636)	(2,666)	(2,711)	(2,731)	(2,726)
-	Deduct depreciation expense	-	-	-	-	-	-	-	-	-
-	Add capital revenues	-	-	-	-	-	-	-	-	-
-	Add vested assets / non cash revenue	-	-	-	-	-	-	-	-	-
(4,153)	Net cost of services per activity statement surplus/(deficit)	(4,478)	(4,448)	(2,527)	(2,627)	(2,636)	(2,666)	(2,711)	(2,731)	(2,726)
	Footnotes									
-	(a) Earthquake related operating recoveries	-	-	-	-	-	-	-	-	-
10,569	(b) Earthquake rebuild application of capital funding	7,297	9,906	25,083	5,393	-	-	-	-	-

Housing

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Cost of proposed services									
37,499	Housing	27,462	22,000	22,088	23,174	22,049	23,088	24,321	25,452	26,737
37,499		27,462	22,000	22,088	23,174	22,049	23,088	24,321	25,452	26,737
	Operating revenue from proposed services									
14,871	Housing	15,469	16,090	16,753	17,460	18,215	19,002	19,843	20,722	21,660
14,871		15,469	16,090	16,753	17,460	18,215	19,002	19,843	20,722	21,660
13,231	Capital revenues	-	-	-	-	-	-	-	-	-
-	Vested assets	-	-	-	-	-	-	-	-	-
9,397	Net cost of services	11,993	5,910	5,335	5,714	3,834	4,086	4,478	4,730	5,077

Housing funding impact statement

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Sources of operating funding									
-	General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-
-	Targeted rates	-	-	-	-	-	-	-	-	-
-	Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-
14,834	Fees and charges	15,431	16,051	16,713	17,419	18,173	18,959	19,799	20,677	21,615
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
37	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	38	41	39	42	43	44	44	45	45
14,871	Total operating funding	15,469	16,092	16,752	17,461	18,216	19,003	19,843	20,722	21,660
	Applications of operating funding									
29,870	Payments to staff and suppliers	19,140	13,474	13,035	13,343	13,619	13,920	14,259	14,591	14,946
-	Finance costs	-	-	-	-	-	-	-	-	-
780	Internal charges and overheads applied	815	744	774	854	740	767	845	784	791
-	Other operating funding applications	-	-	-	-	-	-	-	-	-
30,650	Total applications of operating funding	19,955	14,218	13,809	14,197	14,359	14,687	15,104	15,375	15,737
(15,779)	Surplus (deficit) of operating funding	(4,486)	1,874	2,943	3,264	3,857	4,316	4,739	5,347	5,923

Plan 2015/16	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000								
Sources of capital funding									
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
13,231	-	-	-	-	-	-	-	-	-
13,231	-	-	-	-	-	-	-	-	-
Applications of capital funding									
Capital expenditure									
23,423	3,782	3,434	7,106	7,247	7,588	8,138	8,129	8,533	8,955
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(25,971)	(8,268)	(1,560)	(4,163)	(3,983)	(3,731)	(3,822)	(3,390)	(3,186)	(3,032)
-	-	-	-	-	-	-	-	-	-
(2,548)	(4,486)	1,874	2,943	3,264	3,857	4,316	4,739	5,347	5,923
15,779	4,486	(1,874)	(2,943)	(3,264)	(3,857)	(4,316)	(4,739)	(5,347)	(5,923)
Funding balance									
-	-	-	-	-	-	-	-	-	-
Reconciliation to net cost of services									
(15,779)	(4,486)	1,874	2,943	3,264	3,857	4,316	4,739	5,347	5,923
-	-	-	-	-	-	-	-	-	-
(6,849)	(7,507)	(7,784)	(8,278)	(8,978)	(7,691)	(8,402)	(9,217)	(10,077)	(11,000)
13,231	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(9,397)	(11,993)	(5,910)	(5,335)	(5,714)	(3,834)	(4,086)	(4,478)	(4,730)	(5,077)
Footnotes									
-	-	-	-	-	-	-	-	-	-
20,970	491	-	-	-	-	-	-	-	-

Natural environment

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Cost of proposed services									
387	Environmental Education	401	414	425	436	441	450	462	470	481
387		401	414	425	436	441	450	462	470	481
	Operating revenue from proposed services									
85	Environmental Education	86	88	90	92	94	96	98	101	103
85		86	88	90	92	94	96	98	101	103
-	Capital revenues	-	-	-	-	-	-	-	-	-
-	Vested assets	-	-	-	-	-	-	-	-	-
302	Net cost of services	315	326	335	344	347	354	364	369	378

Natural environment funding impact statement

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Sources of operating funding									
302	General rates, uniform annual general charges, rates penalties	315	326	335	344	347	354	364	369	378
-	Targeted rates	-	-	-	-	-	-	-	-	-
-	Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-
85	Fees and charges	86	88	90	92	94	96	98	101	103
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
-	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	-	-	-	-	-	-	-	-	-
387	Total operating funding	401	414	425	436	441	450	462	470	481
	Applications of operating funding									
372	Payments to staff and suppliers	385	400	410	420	426	435	446	455	467
-	Finance costs	-	-	-	-	-	-	-	-	-
15	Internal charges and overheads applied	16	14	15	16	15	15	16	15	14
-	Other operating funding applications	-	-	-	-	-	-	-	-	-
387	Total applications of operating funding	401	414	425	436	441	450	462	470	481
-	Surplus (deficit) of operating funding	-	-	-	-	-	-	-	-	-

Plan 2015/16	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000								
Sources of capital funding									
- Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
- Development and financial contributions	-	-	-	-	-	-	-	-	-
- Increase (decrease) in debt	-	-	-	-	-	-	-	-	-
- Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
- Lump sum contributions	-	-	-	-	-	-	-	-	-
- Other dedicated capital funding	-	-	-	-	-	-	-	-	-
- Total sources of capital funding	-	-	-	-	-	-	-	-	-
Applications of capital funding									
Capital expenditure									
- to replace existing assets (b)	-	-	-	-	-	-	-	-	-
- to improve the level of service	-	-	-	-	-	-	-	-	-
- to meet additional demand	-	-	-	-	-	-	-	-	-
- Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
- Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
- Total applications of capital funding	-	-	-	-	-	-	-	-	-
- Surplus (deficit) of capital funding	-	-	-	-	-	-	-	-	-
- Funding balance	-	-	-	-	-	-	-	-	-
Reconciliation to net cost of services									
- Surplus (deficit) of operating funding from funding impact statement	-	-	-	-	-	-	-	-	-
(302) Remove rates funding	(315)	(326)	(335)	(344)	(347)	(354)	(364)	(369)	(378)
- Deduct depreciation expense	-	-	-	-	-	-	-	-	-
- Add capital revenues	-	-	-	-	-	-	-	-	-
- Add vested assets / non cash revenue	-	-	-	-	-	-	-	-	-
(302) Net cost of services per activity statement surplus/(deficit)	(315)	(326)	(335)	(344)	(347)	(354)	(364)	(369)	(378)
Footnotes									
- (a) Earthquake related operating recoveries	-	-	-	-	-	-	-	-	-
- (b) Earthquake rebuild application of capital funding	-	-	-	-	-	-	-	-	-

Parks and open spaces

Plan 2015/16		Plan								
		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Cost of proposed services									
1,853	Cemeteries	1,930	1,953	2,015	2,043	2,015	2,071	2,122	2,177	2,240
8,852	Regional Parks	9,442	9,521	9,799	10,065	9,665	9,937	10,217	10,507	10,712
11,886	Garden and Heritage Parks	12,382	11,793	11,854	12,189	11,841	12,129	12,481	12,771	13,091
12,432	Neighbourhood Parks	12,596	11,298	11,579	11,658	10,870	11,116	11,472	11,574	11,631
35,023		36,350	34,565	35,247	35,955	34,391	35,253	36,292	37,029	37,674
	Operating revenue from proposed services									
910	Cemeteries	929	947	967	988	1,011	1,034	1,059	1,084	1,112
484	Regional Parks	493	503	513	524	537	550	563	576	590
2,778	Garden and Heritage Parks	647	660	674	689	705	721	738	756	775
562	Neighbourhood Parks	261	266	272	278	284	291	298	305	312
4,734		2,330	2,376	2,426	2,479	2,537	2,596	2,658	2,721	2,789
879	Capital revenues	602	1,170	1,863	1,143	977	925	692	539	529
101,187	Vested assets	1,933	3,900	4,835	4,828	5,122	5,472	5,496	5,238	5,185
(71,777)	Net cost of services	31,485	27,119	26,123	27,505	25,755	26,260	27,446	28,531	29,171

Parks and open spaces funding impact statement

Plan 2015/16		Plan								
		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Sources of operating funding									
27,484	General rates, uniform annual general charges, rates penalties	28,266	29,538	29,899	30,838	31,372	32,188	33,107	33,856	34,667
-	Targeted rates	-	-	-	-	-	-	-	-	-
9	Subsidies and grants for operating purposes	10	10	10	10	10	11	11	11	11
2,225	Fees and charges	2,320	2,367	2,416	2,470	2,526	2,584	2,646	2,710	2,778
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
2,500	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	-	-	-	-	-	-	-	-	-
32,218	Total operating funding	30,596	31,915	32,325	33,318	33,908	34,783	35,764	36,577	37,456
	Applications of operating funding									
25,403	Payments to staff and suppliers	24,945	23,050	23,140	23,790	24,447	24,982	25,591	26,201	26,806
897	Finance costs	797	910	1,027	1,106	1,018	1,148	1,224	1,331	1,406
1,178	Internal charges and overheads applied	1,306	1,193	1,234	1,324	1,157	1,175	1,269	1,149	1,125
537	Other operating funding applications	512	510	593	602	520	529	537	546	555
28,015	Total applications of operating funding	27,560	25,663	25,994	26,822	27,142	27,834	28,621	29,227	29,892
4,203	Surplus (deficit) of operating funding	3,036	6,252	6,331	6,496	6,766	6,949	7,143	7,350	7,564

Plan 2015/16		Plan								
		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Sources of capital funding									
-	Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
879	Development and financial contributions	602	1,170	1,863	1,143	977	925	692	539	529
28,290	Increase (decrease) in debt	8,947	17,155	6,704	3,667	2,304	3,231	289	(128)	(430)
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
-	Lump sum contributions	-	-	-	-	-	-	-	-	-
-	Other dedicated capital funding	-	-	-	-	-	-	-	-	-
29,169	Total sources of capital funding	9,549	18,325	8,567	4,810	3,281	4,156	981	411	99
	Applications of capital funding									
	Capital expenditure									
24,294	- to replace existing assets (b)	9,889	15,508	12,827	9,609	6,266	5,271	6,296	5,880	5,727
6,681	- to improve the level of service	327	7,196	408	-	-	-	-	-	-
2,724	- to meet additional demand	2,369	1,895	1,996	2,052	4,114	5,856	1,828	1,881	1,936
(327)	Increase (decrease) in reserves	-	(22)	(333)	(355)	(333)	(22)	-	-	-
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
33,372	Total applications of capital funding	12,585	24,577	14,898	11,306	10,047	11,105	8,124	7,761	7,663
(4,203)	Surplus (deficit) of capital funding	(3,036)	(6,252)	(6,331)	(6,496)	(6,766)	(6,949)	(7,143)	(7,350)	(7,564)
-	Funding balance	-	-	-	-	-	-	-	-	-
	Reconciliation to net cost of services									
4,203	Surplus (deficit) of operating funding from funding impact statement	3,036	6,252	6,331	6,496	6,766	6,949	7,143	7,350	7,564
(27,484)	Remove rates funding	(28,266)	(29,538)	(29,899)	(30,838)	(31,372)	(32,188)	(33,107)	(33,856)	(34,667)
(7,008)	Deduct depreciation expense	(8,790)	(8,903)	(9,253)	(9,134)	(7,248)	(7,418)	(7,670)	(7,802)	(7,782)
879	Add capital revenues	602	1,170	1,863	1,143	977	925	692	539	529
101,187	Add vested assets / non cash revenue	1,933	3,900	4,835	4,828	5,122	5,472	5,496	5,238	5,185
71,777	Net cost of services per activity statement surplus/(deficit)	(31,485)	(27,119)	(26,123)	(27,505)	(25,755)	(26,260)	(27,446)	(28,531)	(29,171)
	Footnotes									
2,500	(a) Earthquake related operating recoveries	-	-	-	-	-	-	-	-	-
20,240	(b) Earthquake rebuild application of capital funding	6,290	11,663	5,804	1,012	1,382	568	-	-	-

Refuse minimisation and disposal

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Cost of proposed services									
7,500	Recyclable Materials Collection and Processing	7,519	7,789	8,131	8,237	8,545	9,084	9,202	9,507	9,888
18,171	Residual Waste Collection and Disposal	19,031	19,369	19,957	20,201	20,148	20,618	19,740	20,319	20,989
17,993	Organic Material Collection and Composting	18,362	18,943	19,644	20,225	20,923	21,982	22,409	23,095	23,870
43,664		44,912	46,101	47,732	48,663	49,616	51,684	51,351	52,921	54,747
	Operating revenue from proposed services									
1,318	Recyclable Materials Collection and Processing	1,332	1,346	1,361	1,378	1,395	1,413	1,137	715	736
6,323	Residual Waste Collection and Disposal	6,266	6,008	5,642	5,258	4,539	3,704	2,784	2,902	3,016
4,388	Organic Material Collection and Composting	4,477	4,565	4,661	4,764	4,873	4,986	5,105	5,228	5,358
12,029		12,075	11,919	11,664	11,400	10,807	10,103	9,026	8,845	9,110
229	Capital revenues	118	-	-	-	-	-	-	-	-
-	Vested assets	-	-	-	-	-	-	-	-	-
31,406	Net cost of services	32,719	34,182	36,068	37,263	38,809	41,581	42,325	44,076	45,637

Refuse minimisation and disposal funding impact statement

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Sources of operating funding									
11,615	General rates, uniform annual general charges, rates penalties	12,210	12,749	13,620	14,436	15,239	16,395	16,360	16,966	17,169
19,178	Targeted rates	19,693	20,409	21,307	21,837	22,684	24,140	24,536	25,340	26,299
1,030	Subsidies and grants for operating purposes	1,051	1,072	1,094	1,118	1,144	1,170	1,198	1,227	1,258
6,163	Fees and charges	6,310	6,471	6,647	6,832	7,040	7,173	7,387	7,618	7,852
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
4,100	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	3,978	3,641	3,187	2,714	1,888	1,022	-	-	-
42,086	Total operating funding	43,242	44,342	45,855	46,937	47,995	49,900	49,481	51,151	52,578
	Applications of operating funding									
39,627	Payments to staff and suppliers	40,605	41,805	43,227	43,886	44,933	46,826	46,521	48,071	49,771
270	Finance costs	217	255	290	330	380	429	427	477	522
1,706	Internal charges and overheads applied	1,760	1,613	1,676	1,799	1,673	1,727	1,798	1,647	1,639
-	Other operating funding applications	-	-	-	-	-	-	-	-	-
41,603	Total applications of operating funding	42,582	43,673	45,193	46,015	46,986	48,982	48,746	50,195	51,932
483	Surplus (deficit) of operating funding	660	669	662	922	1,009	918	735	956	646

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
	Sources of capital funding									
-	Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
-	Development and financial contributions	-	-	-	-	-	-	-	-	-
2,597	Increase (decrease) in debt	199	161	319	165	352	257	271	383	304
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
-	Lump sum contributions	-	-	-	-	-	-	-	-	-
229	Other dedicated capital funding	118	-	-	-	-	-	-	-	-
2,826	Total sources of capital funding	317	161	319	165	352	257	271	383	304
	Applications of capital funding									
	Capital expenditure									
3,282	- to replace existing assets (b)	949	802	953	1,058	1,332	1,145	975	1,307	917
27	- to improve the level of service	28	28	28	29	29	30	31	32	33
-	- to meet additional demand	-	-	-	-	-	-	-	-	-
-	Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
3,309	Total applications of capital funding	977	830	981	1,087	1,361	1,175	1,006	1,339	950
(483)	Surplus (deficit) of capital funding	(660)	(669)	(662)	(922)	(1,009)	(918)	(735)	(956)	(646)
-	Funding balance	-	-	-	-	-	-	-	-	-
	Reconciliation to net cost of services									
483	Surplus (deficit) of operating funding from funding impact statement	660	669	662	922	1,009	918	735	956	646
(30,793)	Remove rates funding	(31,903)	(33,158)	(34,927)	(36,273)	(37,923)	(40,535)	(40,896)	(42,306)	(43,468)
(2,061)	Deduct depreciation expense	(2,330)	(2,429)	(2,539)	(2,648)	(2,631)	(2,700)	(2,605)	(2,726)	(2,815)
229	Add capital revenues	118	-	-	-	-	-	-	-	-
736	Add vested assets / non cash revenue	736	736	736	736	736	736	441	-	-
(31,406)	Net cost of services per activity statement surplus/(deficit)	(32,719)	(34,182)	(36,068)	(37,263)	(38,809)	(41,581)	(42,325)	(44,076)	(45,637)
	Footnotes									
-	(a) Earthquake related operating recoveries	-	-	-	-	-	-	-	-	-
2,468	(b) Earthquake rebuild application of capital funding	-	-	-	-	-	-	-	-	-

Regulation and enforcement

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
Cost of proposed services										
13,108	Licensing and Enforcement	13,549	13,679	14,148	14,584	14,728	15,031	15,427	15,701	16,053
32,501	Building Consenting	28,803	27,675	28,296	28,480	28,711	29,202	30,014	30,475	31,141
7,570	Resource Consenting	7,457	7,444	7,494	7,690	7,726	7,879	8,097	8,223	8,406
5,129	Building Policy	5,481	3,123	2,369	2,579	2,533	2,673	2,504	2,393	2,350
3,094	Land and Property Information Services	3,089	3,146	3,202	3,297	3,287	3,354	3,445	3,502	3,581
11,448	District Planning	7,086	2,747	2,796	2,834	2,896	2,897	2,972	3,028	3,099
72,850		65,465	57,814	58,305	59,464	59,881	61,036	62,459	63,322	64,630
Operating revenue from proposed services										
10,205	Licensing and Enforcement	10,819	11,143	11,325	11,574	11,840	12,112	12,402	12,700	13,018
30,377	Building Consenting	26,707	25,533	26,068	26,279	26,758	27,397	28,091	28,691	29,451
5,448	Resource Consenting	5,235	5,203	5,352	5,522	5,553	5,696	5,855	5,962	6,109
640	Building Policy	510	416	425	434	444	454	465	477	488
4,640	Land and Property Information Services	4,862	4,874	4,976	5,085	5,202	5,322	5,449	5,580	5,720
178	District Planning	2,039	826	706	728	741	760	781	796	815
51,488		50,172	47,995	48,852	49,622	50,538	51,741	53,043	54,206	55,601
-	Vested assets	-	-	-	-	-	-	-	-	-
21,362	Net cost of services	15,293	9,819	9,453	9,842	9,343	9,295	9,416	9,116	9,029

Regulation and enforcement funding impact statement

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
Sources of operating funding										
21,356	General rates, uniform annual general charges, rates penalties	15,148	9,719	9,370	9,756	9,351	9,304	9,422	9,132	9,051
-	Targeted rates	-	-	-	-	-	-	-	-	-
-	Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-
45,875	Fees and charges	42,695	41,552	42,461	43,086	43,855	44,901	46,038	47,036	48,252
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
5,613	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	7,476	6,444	6,390	6,537	6,684	6,839	7,006	7,170	7,349
72,844	Total operating funding	65,319	57,715	58,221	59,379	59,890	61,044	62,466	63,338	64,652
Applications of operating funding										
69,109	Payments to staff and suppliers	61,915	54,742	55,218	56,247	56,862	57,980	59,242	60,288	61,607
-	Finance costs	-	-	-	-	-	-	-	-	-
2,839	Internal charges and overheads applied	2,461	1,958	1,981	2,127	1,953	1,973	2,115	1,906	1,871
820	Other operating funding applications	836	853	871	890	911	932	954	977	1,001
72,768	Total applications of operating funding	65,212	57,553	58,070	59,264	59,726	60,885	62,311	63,171	64,479
76	Surplus (deficit) of operating funding	107	162	151	115	164	159	155	167	173

Plan 2015/16	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000								
Sources of capital funding									
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(13)	6	(10)	(15)	33	(23)	(23)	(24)	(25)	(25)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(13)	6	(10)	(15)	33	(23)	(23)	(24)	(25)	(25)
Applications of capital funding									
Capital expenditure									
6	26	11	6	55	-	-	-	-	-
415	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(358)	87	141	130	93	141	136	131	142	148
-	-	-	-	-	-	-	-	-	-
63	113	152	136	148	141	136	131	142	148
(76)	(107)	(162)	(151)	(115)	(164)	(159)	(155)	(167)	(173)
Funding balance									
-	-	-	-	-	-	-	-	-	-
Reconciliation to net cost of services									
76	107	162	151	115	164	159	155	167	173
(21,356)	(15,148)	(9,719)	(9,370)	(9,756)	(9,351)	(9,304)	(9,422)	(9,132)	(9,051)
(82)	(252)	(262)	(234)	(201)	(156)	(150)	(149)	(151)	(151)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(21,362)	(15,293)	(9,819)	(9,453)	(9,842)	(9,343)	(9,295)	(9,416)	(9,116)	(9,029)
Footnotes									
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

Resilient communities

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
Cost of proposed services										
10,017	Community Grants	9,700	9,710	9,761	9,835	9,848	9,897	9,975	9,987	10,035
7,213	Events and Festivals	7,304	7,271	7,330	7,462	7,547	7,659	7,818	7,909	8,024
1,540	Civil Defence and Emergency Management	1,563	1,733	1,797	1,869	1,899	1,887	1,924	1,960	2,010
7,394	Customer Services	7,484	7,752	7,957	8,199	8,256	8,417	8,655	8,771	8,969
3,592	Community Facilities	3,954	3,408	3,506	3,746	3,182	3,394	3,615	3,862	4,064
1,097	Rural Fire Management	1,113	1,132	1,186	1,222	1,235	1,252	1,281	1,315	1,345
30,853		31,118	31,006	31,537	32,333	31,967	32,506	33,268	33,804	34,447
Operating revenue from proposed services										
214	Community Grants	218	223	227	232	238	243	249	255	261
143	Events and Festivals	145	148	151	155	158	161	165	170	173
-	Civil Defence and Emergency Management	-	-	-	-	-	-	-	-	-
32	Customer Services	32	33	33	34	35	36	37	37	38
1,705	Community Facilities	733	748	763	780	798	816	836	855	879
163	Rural Fire Management	166	170	178	182	187	191	195	200	205
2,257		1,294	1,322	1,352	1,383	1,416	1,447	1,482	1,517	1,556
186	Capital revenues	-	-	-	-	-	-	-	-	-
-	Vested assets	-	-	-	-	-	-	-	-	-
28,410	Net cost of services	29,824	29,684	30,185	30,950	30,551	31,059	31,786	32,287	32,891

Resilient communities funding impact statement

Sources of operating funding										
28,152	General rates, uniform annual general charges, rates penalties	28,170	28,758	29,136	29,775	30,009	30,468	31,094	31,472	32,009
-	Targeted rates	-	-	-	-	-	-	-	-	-
297	Subsidies and grants for operating purposes	304	310	316	323	330	338	346	354	363
730	Fees and charges	825	841	859	878	898	919	941	963	987
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
1,227	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	166	170	178	182	187	191	195	200	205
30,406	Total operating funding	29,465	30,079	30,489	31,158	31,424	31,916	32,576	32,989	33,564
Applications of operating funding										
16,618	Payments to staff and suppliers	16,310	16,137	16,475	16,926	17,229	17,578	18,021	18,394	18,829
136	Finance costs	140	178	209	250	236	274	305	356	403
1,151	Internal charges and overheads applied	1,183	1,089	1,121	1,218	1,107	1,123	1,212	1,102	1,088
11,600	Other operating funding applications	11,450	11,397	11,363	11,398	11,438	11,477	11,521	11,564	11,612
29,505	Total applications of operating funding	29,083	28,801	29,168	29,792	30,010	30,452	31,059	31,416	31,932
901	Surplus (deficit) of operating funding	382	1,278	1,321	1,366	1,414	1,464	1,517	1,573	1,632

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
	Sources of capital funding									
-	Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
-	Development and financial contributions	-	-	-	-	-	-	-	-	-
16,076	Increase (decrease) in debt	13,418	4,110	2,351	321	(55)	(300)	267	(392)	(140)
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
-	Lump sum contributions	-	-	-	-	-	-	-	-	-
186	Other dedicated capital funding	-	-	-	-	-	-	-	-	-
16,262	Total sources of capital funding	13,418	4,110	2,351	321	(55)	(300)	267	(392)	(140)
	Applications of capital funding									
	Capital expenditure									
16,882	- to replace existing assets (b)	13,596	5,179	3,672	1,687	1,359	1,164	1,784	1,181	1,492
281	- to improve the level of service	204	209	-	-	-	-	-	-	-
-	- to meet additional demand	-	-	-	-	-	-	-	-	-
-	Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
17,163	Total applications of capital funding	13,800	5,388	3,672	1,687	1,359	1,164	1,784	1,181	1,492
(901)	Surplus (deficit) of capital funding	(382)	(1,278)	(1,321)	(1,366)	(1,414)	(1,464)	(1,517)	(1,573)	(1,632)
-	Funding balance	-	-	-	-	-	-	-	-	-
	Reconciliation to net cost of services									
901	Surplus (deficit) of operating funding from funding impact statement	382	1,278	1,321	1,366	1,414	1,464	1,517	1,573	1,632
(28,152)	Remove rates funding	(28,170)	(28,758)	(29,136)	(29,775)	(30,009)	(30,468)	(31,094)	(31,472)	(32,009)
(1,345)	Deduct depreciation expense	(2,036)	(2,204)	(2,370)	(2,541)	(1,956)	(2,055)	(2,209)	(2,388)	(2,514)
186	Add capital revenues	-	-	-	-	-	-	-	-	-
-	Add vested assets / non cash revenue	-	-	-	-	-	-	-	-	-
(28,410)	Net cost of services per activity statement surplus/(deficit)	(29,824)	(29,684)	(30,185)	(30,950)	(30,551)	(31,059)	(31,786)	(32,287)	(32,891)
	Footnotes									
1,064	(a) Earthquake related operating recoveries	-	-	-	-	-	-	-	-	-
14,888	(b) Earthquake rebuild application of capital funding	13,066	4,557	2,537	-	-	-	-	-	-

Plan 2015/16 \$000	Grants Summary	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Rates-funded Discretionary Grants									
7,790	Strengthening Communities	7,790	7,789	7,789	7,839	7,839	7,839	7,839	7,839	7,839
1,531	Strengthening Communities - Rates Remissions	1,607	1,639	1,674	1,710	1,750	1,790	1,833	1,877	1,924
1,498	Events	1,528	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524
741	Heritage	741	719	698	698	695	695	695	695	695
208	Specified recipient/time period grants	1,231	1,211	108	108	108	108	108	108	108
11,768	Total Rates-funded Discretionary Grants	12,897	12,882	11,793	11,879	11,916	11,956	11,999	12,043	12,090
	Economic Development Grants									
3,379	Canterbury Development Corporation (CDC) base funding	3,377	3,376	3,447	3,522	3,603	3,686	3,775	3,865	3,962
1,867	Christchurch & Canterbury Tourism (CCT) base funding	1,868	1,870	1,909	1,951	1,996	2,042	2,091	2,141	2,195
98	CDC Special Projects	1,054	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033
150	CCT Partnership agreement	150	150	150	150	150	150	150	150	150
-	Regenerate Christchurch	4,000	4,080	4,166	4,257	4,355	8,910	9,124	9,343	9,577
5,494	Total Economic Development Grants	10,449	10,509	10,705	10,913	11,137	15,821	16,173	16,532	16,917
	Statutory Grants									
7,171	Canterbury Museum Trust Board	7,314	7,460	7,617	7,784	7,963	8,146	8,342	8,542	8,755
300	Riccarton Bush Trust	306	313	319	326	334	341	349	358	367
7,471	Total Statutory Grants	7,620	7,773	7,936	8,110	8,297	8,487	8,691	8,900	9,122
24,733	Total Rates-funded Grants	30,966	31,164	30,434	30,902	31,350	36,264	36,863	37,475	38,129
	Capital Endowment Fund Grants									
1,140	Events	600	600	600	600	600	600	600	600	600
200	One-off Events	730	720	650	650	650	650	650	650	650
342	Canterbury Economic Development Fund	-	-	-	-	-	-	-	-	-
635	CDC Special Projects	-	-	-	-	-	-	-	-	-
635	CCT Special Projects	623	610	610	610	610	610	610	610	610
342	CCT Partnership agreement	335	329	329	329	329	329	329	329	329
3,294	Total Capital Endowment Fund Grants	2,288	2,259	2,189	2,189	2,189	2,189	2,189	2,189	2,189
	Community Grants made on behalf of other organisations									
214	Creative NZ (Arts Council) Scheme	214	214	214	214	214	214	214	214	214
214	Community Grants made on behalf of other organisations	214	214	214	214	214	214	214	214	214
	Capital Grants									
2,545	Transitional Incentive Grants	2,798	2,434	500	500	500	500	500	500	500
-	Canterbury Museum Redevelopment	6,286	6,412	6,546	-	-	-	-	-	-
73	Riccarton Bush Trust	43	33	111	113	23	24	24	25	25
2,618	Total Capital Grants	9,127	8,879	7,157	613	523	524	524	525	525
30,859	TOTAL GRANT FUNDING	42,595	42,516	39,994	33,918	34,276	39,191	39,790	40,403	41,057

Roads and footpaths

Plan 2015/16		\$000	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Cost of proposed services											
89,730	Road Network		107,654	111,087	116,956	123,920	131,002	139,212	147,110	154,398	161,669
89,730			107,654	111,087	116,956	123,920	131,002	139,212	147,110	154,398	161,669
Operating revenue from proposed services											
12,854	Road Network		13,575	13,234	13,443	13,836	14,238	14,660	15,011	15,640	16,027
12,854			13,575	13,234	13,443	13,836	14,238	14,660	15,011	15,640	16,027
132,472	Capital revenues		103,761	69,550	14,585	15,353	21,211	29,772	21,814	21,577	21,292
1,725	Vested assets		1,760	1,802	1,847	6,477	1,946	1,999	2,055	2,114	2,175
(57,321)	Net cost of services		(11,442)	26,501	87,081	88,254	93,607	92,781	108,230	115,067	122,175

Roads and footpaths funding impact statement

Plan 2015/16		\$000	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Sources of operating funding											
53,811	General rates, uniform annual general charges, rates penalties		56,547	60,118	64,485	69,408	74,408	79,800	84,920	77,307	95,030
-	Targeted rates		-	-	-	-	-	-	-	-	-
11,142	Subsidies and grants for operating purposes		11,826	11,630	11,960	12,318	12,683	13,065	13,378	13,968	14,313
990	Fees and charges		1,010	848	866	885	905	926	948	971	995
-	Internal charges and overheads recovered		-	-	-	-	-	-	-	-	-
722	Local authorities fuel tax, fines, infringement fees, and other receipts (a)		740	757	617	633	651	669	685	701	719
66,665	Total operating funding		70,123	73,353	77,928	83,244	88,647	94,460	99,931	92,947	111,057
Applications of operating funding											
42,148	Payments to staff and suppliers		43,853	44,131	45,482	47,028	48,376	49,751	50,954	52,161	53,415
5,051	Finance costs		5,027	5,979	6,893	7,999	9,866	11,625	12,807	14,515	16,172
3,289	Internal charges and overheads applied		4,159	3,848	4,062	4,516	4,367	4,599	5,097	4,744	4,776
15	Other operating funding applications		15	15	15	15	15	15	15	15	15
50,503	Total applications of operating funding		53,054	53,973	56,452	59,558	62,624	65,990	68,873	71,435	74,378
16,162	Surplus (deficit) of operating funding		17,069	19,380	21,476	23,686	26,023	28,470	31,058	21,512	36,679

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
Sources of capital funding										
-	Subsidies and grants for capital expenditure	8,929	7,249	7,241	9,132	17,353	25,756	16,866	13,467	13,674
2,233	Development and financial contributions	2,186	2,755	3,022	3,102	3,192	3,333	3,019	2,860	2,792
128,289	Increase (decrease) in debt	10,355	20,465	38,750	38,583	41,837	52,058	51,343	42,118	23,528
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
-	Lump sum contributions	-	-	-	-	-	-	-	-	-
130,239	Other dedicated capital funding	92,647	59,546	4,321	3,119	666	683	1,929	5,250	4,827
260,761	Total sources of capital funding	114,117	90,015	53,334	53,936	63,048	81,830	73,157	63,695	44,821
Applications of capital funding										
Capital expenditure										
235,681	- to replace existing assets (b)	106,655	83,251	47,623	47,965	44,176	49,713	64,018	59,526	61,253
15,001	- to improve the level of service	10,697	16,614	22,137	19,412	16,724	10,743	11,709	12,221	14,176
26,241	- to meet additional demand	13,834	9,530	5,050	10,245	28,171	49,844	28,488	13,460	6,071
-	Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
276,923	Total applications of capital funding	131,186	109,395	74,810	77,622	89,071	110,300	104,215	85,207	81,500
(16,162)	Surplus (deficit) of capital funding	(17,069)	(19,380)	(21,476)	(23,686)	(26,023)	(28,470)	(31,058)	(21,512)	(36,679)
-	Funding balance	-	-	-	-	-	-	-	-	-
Reconciliation to net cost of services										
16,162	Surplus (deficit) of operating funding from funding impact statement	17,069	19,380	21,476	23,686	26,023	28,470	31,058	21,512	36,679
(53,811)	Remove rates funding	(56,547)	(60,118)	(64,485)	(69,408)	(74,408)	(79,800)	(84,920)	(77,307)	(95,030)
(39,227)	Deduct depreciation expense	(54,602)	(57,115)	(60,503)	(64,362)	(68,379)	(73,222)	(78,237)	(82,963)	(87,292)
132,472	Add capital revenues	103,762	69,550	14,584	15,353	21,211	29,772	21,814	21,577	21,293
1,725	Add vested assets / non cash revenue	1,760	1,802	1,847	6,477	1,946	1,999	2,055	2,114	2,175
57,321	Net cost of services per activity statement surplus/(deficit)	11,442	(26,501)	(87,081)	(88,254)	(93,607)	(92,781)	(108,230)	(115,067)	(122,175)
Footnotes										
149	(a) Earthquake related operating recoveries	153	156	-	-	-	-	-	-	-
219,364	(b) Earthquake rebuild application of capital funding	85,459	60,872	23,063	19,183	10,551	9,035	20,852	13,741	12,735

Sewerage collection, treatment and disposal

Plan 2015/16		\$000	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Cost of proposed services											
55,190	Wastewater Collection		55,833	55,032	56,553	58,605	61,078	63,542	66,025	68,592	71,497
25,199	Wastewater Treatment and Disposal		24,801	25,801	26,485	27,423	26,586	27,581	28,889	29,533	30,535
80,389			80,634	80,833	83,038	86,028	87,664	91,123	94,914	98,125	102,032
Operating revenue from proposed services											
4,209	Wastewater Collection		201	79	75	61	63	64	66	68	69
4,943	Wastewater Treatment and Disposal		4,635	4,727	4,829	4,933	5,046	5,162	5,286	5,413	5,548
9,152			4,836	4,806	4,904	4,994	5,109	5,226	5,352	5,481	5,617
41,964	Capital revenues		34,208	6,273	8,721	8,990	9,975	10,962	11,094	10,961	11,309
174,210	Vested assets		214	219	225	231	237	243	250	257	265
(144,937)	Net cost of services		41,376	69,535	69,188	71,813	72,343	74,692	78,218	81,426	84,841

Sewerage collection, treatment and disposal funding impact statement

Plan 2015/16		\$000	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Sources of operating funding											
-	General rates, uniform annual general charges, rates penalties		-	-	-	-	-	-	-	-	-
49,085	Targeted rates		53,200	56,313	58,456	60,981	63,423	66,724	69,982	73,114	75,445
-	Subsidies and grants for operating purposes		-	-	-	-	-	-	-	-	-
4,316	Fees and charges		4,448	4,526	4,618	4,702	4,810	4,920	5,038	5,159	5,288
-	Internal charges and overheads recovered		-	-	-	-	-	-	-	-	-
4,836	Local authorities fuel tax, fines, infringement fees, and other receipts (a)		388	279	286	292	299	306	314	321	329
58,237	Total operating funding		58,036	61,118	63,360	65,975	68,532	71,950	75,334	78,594	81,062
Applications of operating funding											
32,051	Payments to staff and suppliers		28,277	26,223	26,332	27,030	27,735	28,409	29,148	29,908	30,761
5,288	Finance costs		4,202	4,920	5,503	6,171	7,179	8,175	8,783	9,703	10,662
2,644	Internal charges and overheads applied		3,030	2,812	2,895	3,146	2,933	3,021	3,300	3,025	3,024
-	Other operating funding applications		-	-	-	-	-	-	-	-	-
39,983	Total applications of operating funding		35,509	33,955	34,730	36,347	37,847	39,605	41,231	42,636	44,447
18,254	Surplus (deficit) of operating funding		22,527	27,163	28,630	29,628	30,685	32,345	34,103	35,958	36,615

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Sources of capital funding									
-	Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
5,347	Development and financial contributions	4,208	6,273	8,721	8,990	9,975	10,962	11,094	10,961	11,309
125,192	Increase (decrease) in debt	56,445	40,730	16,549	1,640	(218)	10,973	(10,200)	(9,586)	(680)
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
-	Lump sum contributions	-	-	-	-	-	-	-	-	-
36,617	Other dedicated capital funding	30,000	-	-	-	-	-	-	-	-
167,156	Total sources of capital funding	90,653	47,003	25,270	10,630	9,757	21,935	894	1,375	10,629
	Applications of capital funding									
	Capital expenditure									
165,154	- to replace existing assets (b)	92,439	46,898	31,068	13,480	14,678	24,037	15,379	18,139	36,249
1,992	- to improve the level of service	1,158	8,497	16,908	16,830	13,347	4,701	161	192	171
18,264	- to meet additional demand	19,583	18,771	5,924	9,948	12,417	25,542	19,457	19,002	10,824
-	Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
185,410	Total applications of capital funding	113,180	74,166	53,900	40,258	40,442	54,280	34,997	37,333	47,244
(18,254)	Surplus (deficit) of capital funding	(22,527)	(27,163)	(28,630)	(29,628)	(30,685)	(32,345)	(34,103)	(35,958)	(36,615)
-	Funding balance	-	-	-	-	-	-	-	-	-
	Reconciliation to net cost of services									
18,254	Surplus (deficit) of operating funding from funding impact statement	22,527	27,163	28,630	29,628	30,685	32,345	34,103	35,958	36,615
(49,085)	Remove rates funding	(53,200)	(56,313)	(58,456)	(60,981)	(63,423)	(66,724)	(69,982)	(73,114)	(75,445)
(40,406)	Deduct depreciation expense	(45,125)	(46,877)	(48,308)	(49,681)	(49,817)	(51,518)	(53,683)	(55,488)	(57,585)
41,964	Add capital revenues	34,208	6,273	8,721	8,990	9,975	10,962	11,094	10,961	11,309
174,210	Add vested assets / non cash revenue	214	219	225	231	237	243	250	257	265
144,937	Net cost of services per activity statement surplus/(deficit)	(41,376)	(69,535)	(69,188)	(71,813)	(72,343)	(74,692)	(78,218)	(81,426)	(84,841)
	Footnotes									
4,568	(a) Earthquake related operating recoveries	114	-	-	-	-	-	-	-	-
146,549	(b) Earthquake rebuild application of capital funding	80,902	21,123	-	-	-	-	-	-	-

Sport and recreation

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Cost of proposed services									
24,343	Recreation and Sports Services	28,086	28,984	36,677	50,256	60,128	64,098	66,045	68,132	70,894
9,255	Sports Parks	9,805	9,855	10,198	10,238	10,188	10,606	10,941	11,157	11,418
33,598		37,891	38,839	46,875	60,494	70,316	74,704	76,986	79,289	82,312
	Operating revenue from proposed services									
13,442	Recreation and Sports Services	13,110	13,476	17,790	25,068	31,613	34,394	35,637	36,839	38,101
225	Sports Parks	229	234	239	244	250	255	262	268	274
13,667		13,339	13,710	18,029	25,312	31,863	34,649	35,899	37,107	38,375
11,770	Capital revenues	525	916	1,090	750	657	650	437	322	296
-	Vested assets	-	-	-	103,897	-	-	-	-	-
8,161	Net cost of services	24,027	24,213	27,756	(69,465)	37,796	39,405	40,650	41,860	43,641

Sport and recreation funding impact statement

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Sources of operating funding									
19,953	General rates, uniform annual general charges, rates penalties	21,252	22,988	26,610	32,119	35,357	37,194	38,328	39,621	41,471
-	Targeted rates	-	-	-	-	-	-	-	-	-
40	Subsidies and grants for operating purposes	41	42	42	43	44	45	47	48	49
12,853	Fees and charges	13,169	13,536	17,852	25,131	31,678	34,460	35,704	36,908	38,171
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
774	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	130	132	135	138	141	144	148	151	155
33,620	Total operating funding	34,592	36,698	44,639	57,431	67,220	71,843	74,227	76,728	79,846
	Applications of operating funding									
26,425	Payments to staff and suppliers	26,838	27,112	33,758	44,861	53,320	56,663	57,725	59,182	60,954
643	Finance costs	789	955	1,145	1,458	1,817	2,101	2,300	2,595	2,920
1,247	Internal charges and overheads applied	1,445	1,354	1,642	2,230	2,367	2,492	2,692	2,462	2,459
217	Other operating funding applications	217	217	217	217	217	217	217	217	217
28,532	Total applications of operating funding	29,289	29,638	36,762	48,766	57,721	61,473	62,934	64,456	66,550
5,088	Surplus (deficit) of operating funding	5,303	7,060	7,877	8,665	9,499	10,370	11,293	12,272	13,296

Plan 2015/16		\$000	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Sources of capital funding											
-	Subsidies and grants for capital expenditure		-	-	-	-	-	-	-	-	-
670	Development and financial contributions		525	916	1,090	750	657	650	437	322	296
47	Increase (decrease) in debt		59,478	69,832	80,993	61,989	7,083	3,874	3,483	1,032	4,402
-	Gross proceeds from sale of assets		-	-	-	-	-	-	-	-	-
-	Lump sum contributions		-	-	-	-	-	-	-	-	-
11,100	Other dedicated capital funding		-	-	-	-	-	-	-	-	-
11,817	Total sources of capital funding		60,003	70,748	82,083	62,739	7,740	4,524	3,920	1,354	4,698
Applications of capital funding											
Capital expenditure											
12,302	- to replace existing assets (b)		57,306	66,822	69,916	47,245	12,769	14,991	16,269	14,676	19,038
215	- to improve the level of service		3,029	970	4,380	15,412	3,054	-	-	-	-
5,728	- to meet additional demand		6,301	11,336	16,914	9,997	2,666	1,153	194	200	206
(1,340)	Increase (decrease) in reserves		(1,330)	(1,320)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)
-	Increase (decrease) of investments		-	-	-	-	-	-	-	-	-
16,905	Total applications of capital funding		65,306	77,808	89,960	71,404	17,239	14,894	15,213	13,626	17,994
(5,088)	Surplus (deficit) of capital funding		(5,303)	(7,060)	(7,877)	(8,665)	(9,499)	(10,370)	(11,293)	(12,272)	(13,296)
-	Funding balance		-	-	-	-	-	-	-	-	-
Reconciliation to net cost of services											
5,088	Surplus (deficit) of operating funding from funding impact statement		5,303	7,060	7,877	8,665	9,499	10,370	11,293	12,272	13,296
(19,953)	Remove rates funding		(21,252)	(22,988)	(26,610)	(32,119)	(35,357)	(37,194)	(38,328)	(39,621)	(41,471)
(5,066)	Deduct depreciation expense		(8,603)	(9,201)	(10,113)	(11,728)	(12,595)	(13,231)	(14,052)	(14,833)	(15,762)
11,770	Add capital revenues		525	916	1,090	750	657	650	437	322	296
-	Add vested assets / non cash revenue		-	-	-	103,897	-	-	-	-	-
(8,161)	Net cost of services per activity statement surplus/(deficit)		(24,027)	(24,213)	(27,756)	69,465	(37,796)	(39,405)	(40,650)	(41,860)	(43,641)
Footnotes											
661	(a) Earthquake related operating recoveries		-	-	-	-	-	-	-	-	-
5,390	(b) Earthquake rebuild application of capital funding		50,737	58,364	56,735	35,209	200	-	-	-	-

Stormwater drainage

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Cost of proposed services									
23,483	Stormwater Drainage	24,483	29,251	29,945	31,021	31,922	33,068	34,114	35,266	36,504
23,483		24,483	29,251	29,945	31,021	31,922	33,068	34,114	35,266	36,504
	Operating revenue from proposed services									
1,570	Stormwater Drainage	20	21	21	16	17	11	12	12	12
1,570		20	21	21	16	17	11	12	12	12
93	Capital revenues	-	-	-	-	-	-	-	-	-
420	Vested assets	428	439	450	461	474	487	500	515	530
21,400	Net cost of services	24,035	28,791	29,474	30,544	31,431	32,570	33,602	34,739	35,962

Stormwater drainage funding impact statement

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Sources of operating funding									
-	General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-
16,654	Targeted rates	17,113	21,905	22,420	23,321	24,097	25,031	25,809	26,708	27,550
-	Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-
20	Fees and charges	20	21	21	16	17	11	12	12	12
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
1,550	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	-	-	-	-	-	-	-	-	-
18,224	Total operating funding	17,133	21,926	22,441	23,337	24,114	25,042	25,821	26,720	27,562
	Applications of operating funding									
17,477	Payments to staff and suppliers	17,972	14,849	14,976	15,394	15,690	16,089	16,381	16,787	17,135
621	Finance costs	496	1,286	1,440	1,620	1,930	2,197	2,350	2,612	2,882
640	Internal charges and overheads applied	696	885	912	991	930	952	1,032	944	938
-	Other operating funding applications	-	-	-	-	-	-	-	-	-
18,738	Total applications of operating funding	19,164	17,020	17,328	18,005	18,550	19,238	19,763	20,343	20,955
(514)	Surplus (deficit) of operating funding	(2,031)	4,906	5,113	5,332	5,564	5,804	6,058	6,377	6,607

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
	Sources of capital funding									
-	Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
-	Development and financial contributions	-	-	-	-	-	-	-	-	-
72,888	Increase (decrease) in debt	70,117	40,076	(413)	968	(1,154)	595	616	1,471	2,250
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
-	Lump sum contributions	-	-	-	-	-	-	-	-	-
93	Other dedicated capital funding	-	-	-	-	-	-	-	-	-
72,981	Total sources of capital funding	70,117	40,076	(413)	968	(1,154)	595	616	1,471	2,250
	Applications of capital funding									
	Capital expenditure									
71,270	- to replace existing assets (b)	67,691	44,588	4,350	5,941	4,041	5,390	5,636	6,780	7,758
-	- to improve the level of service	61	52	-	-	-	-	-	-	-
1,197	- to meet additional demand	334	342	350	359	369	1,009	1,038	1,068	1,099
-	Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
72,467		68,086	44,982	4,700	6,300	4,410	6,399	6,674	7,848	8,857
514	Surplus (deficit) of capital funding	2,031	(4,906)	(5,113)	(5,332)	(5,564)	(5,804)	(6,058)	(6,377)	(6,607)
-	Funding balance	-	-	-	-	-	-	-	-	-
	Reconciliation to net cost of services									
(514)	Surplus (deficit) of operating funding from funding impact statement	(2,031)	4,906	5,113	5,332	5,564	5,804	6,058	6,377	6,607
(16,654)	Remove rates funding	(17,113)	(21,905)	(22,420)	(23,321)	(24,097)	(25,031)	(25,809)	(26,708)	(27,550)
(4,745)	Deduct depreciation expense	(5,319)	(12,231)	(12,617)	(13,016)	(13,372)	(13,830)	(14,351)	(14,923)	(15,549)
93	Add capital revenues	-	-	-	-	-	-	-	-	-
420	Add vested assets / non cash revenue	428	439	450	461	474	487	500	515	530
(21,400)	Net cost of services per activity statement surplus/(deficit)	(24,035)	(28,791)	(29,474)	(30,544)	(31,431)	(32,570)	(33,602)	(34,739)	(35,962)
	Footnotes									
1,550	(a) Earthquake related operating recoveries	-	-	-	-	-	-	-	-	-
68,393	(b) Earthquake rebuild application of capital funding	65,083	41,357	375	2,336	-	-	-	-	-

Strategic governance

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Cost of proposed services									
22,468	Public Participation in Democratic Processes	24,466	24,123	24,385	26,461	25,593	25,771	27,761	27,039	27,439
22,468		24,466	24,123	24,385	26,461	25,593	25,771	27,761	27,039	27,439
	Operating revenue from proposed services									
165	Public Participation in Democratic Processes	911	172	176	885	183	188	948	196	202
165		911	172	176	885	183	188	948	196	202
-	Vested assets	-	-	-	-	-	-	-	-	-
22,303	Net cost of services	23,555	23,951	24,209	25,576	25,410	25,583	26,813	26,843	27,237

Strategic governance funding impact statement

Plan 2015/16		Plan 2016/17	Plan 2017/18	Plan 2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Sources of operating funding									
22,303	General rates, uniform annual general charges, rates penalties	23,554	23,950	24,208	25,575	25,409	25,582	26,812	26,842	27,236
-	Targeted rates	-	-	-	-	-	-	-	-	-
153	Subsidies and grants for operating purposes	156	159	163	166	170	174	178	182	187
12	Fees and charges	755	13	13	719	13	14	770	14	15
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
-	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	-	-	-	-	-	-	-	-	-
22,468	Total operating funding	24,465	24,122	24,384	26,460	25,592	25,770	27,760	27,038	27,438
	Applications of operating funding									
21,585	Payments to staff and suppliers	23,506	23,278	23,527	25,481	24,728	24,908	26,787	26,196	26,616
-	Finance costs	-	-	-	-	-	-	-	-	-
883	Internal charges and overheads applied	959	844	857	979	864	862	973	842	822
-	Other operating funding applications	-	-	-	-	-	-	-	-	-
22,468	Total applications of operating funding	24,465	24,122	24,384	26,460	25,592	25,770	27,760	27,038	27,438
-	Surplus (deficit) of operating funding	-	-	-	-	-	-	-	-	-

Plan 2015/16	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000								
Sources of capital funding									
- Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
- Development and financial contributions	-	-	-	-	-	-	-	-	-
- Increase (decrease) in debt	-	-	-	-	-	-	-	-	-
- Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
- Lump sum contributions	-	-	-	-	-	-	-	-	-
- Other dedicated capital funding	-	-	-	-	-	-	-	-	-
- Total sources of capital funding	-	-	-	-	-	-	-	-	-
Applications of capital funding									
- Capital expenditure	-	-	-	-	-	-	-	-	-
- to replace existing assets (b)	-	-	-	-	-	-	-	-	-
- to improve the level of service	-	-	-	-	-	-	-	-	-
- to meet additional demand	-	-	-	-	-	-	-	-	-
- Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
- Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
- Total applications of capital funding	-	-	-	-	-	-	-	-	-
- Surplus (deficit) of capital funding	-	-	-	-	-	-	-	-	-
- Funding balance	-	-	-	-	-	-	-	-	-
Reconciliation to net cost of services									
- Surplus (deficit) of operating funding from funding impact statement	-	-	-	-	-	-	-	-	-
(22,303) Remove rates funding	(23,554)	(23,950)	(24,208)	(25,575)	(25,409)	(25,582)	(26,812)	(26,842)	(27,236)
- Deduct depreciation expense	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
- Add capital revenues	-	-	-	-	-	-	-	-	-
- Add vested assets / non cash revenue	-	-	-	-	-	-	-	-	-
(22,303) Net cost of services per activity statement surplus/(deficit)	(23,555)	(23,951)	(24,209)	(25,576)	(25,410)	(25,583)	(26,813)	(26,843)	(27,237)
Footnotes									
- (a) Earthquake related operating recoveries	-	-	-	-	-	-	-	-	-
- (b) Earthquake rebuild application of capital funding	-	-	-	-	-	-	-	-	-

Strategic policy and planning

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Cost of proposed services									
11,382	Combined Strategic Policy and Planning	12,876	12,403	12,195	12,868	12,842	12,963	13,345	13,764	13,895
11,382		12,876	12,403	12,195	12,868	12,842	12,963	13,345	13,764	13,895
	Operating revenue from proposed services									
519	Combined Strategic Policy and Planning	446	455	465	475	486	497	509	521	534
519		446	455	465	475	486	497	509	521	534
-	Vested assets	-	-	-	-	-	-	-	-	-
10,863	Net cost of services	12,430	11,948	11,730	12,393	12,356	12,466	12,836	13,243	13,361

Strategic policy and planning funding impact statement

Plan 2015/16		Plan 2016/17	Plan 2017/18	Plan 2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Sources of operating funding									
10,072	General rates, uniform annual general charges, rates penalties	11,648	11,410	11,675	12,321	12,259	12,338	12,686	13,071	13,165
-	Targeted rates	-	-	-	-	-	-	-	-	-
-	Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-
100	Fees and charges	102	104	106	109	111	114	116	119	122
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
419	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	344	351	359	366	375	383	393	402	412
10,591	Total operating funding	12,094	11,865	12,140	12,796	12,745	12,835	13,195	13,592	13,699
	Applications of operating funding									
10,036	Payments to staff and suppliers	11,401	11,310	11,148	11,751	11,746	11,835	12,157	12,598	12,717
-	Finance costs	-	-	-	-	-	-	-	-	-
442	Internal charges and overheads applied	580	481	478	531	484	485	523	479	467
863	Other operating funding applications	863	574	514	514	515	515	515	515	515
11,341	Total applications of operating funding	12,844	12,365	12,140	12,796	12,745	12,835	13,195	13,592	13,699
(750)	Surplus (deficit) of operating funding	(750)	(500)	-	-	-	-	-	-	-

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
Sources of capital funding										
-	Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
-	Development and financial contributions	-	-	-	-	-	-	-	-	-
1,327	Increase (decrease) in debt	750	812	320	328	674	346	356	366	377
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
-	Lump sum contributions	-	-	-	-	-	-	-	-	-
-	Other dedicated capital funding	-	-	-	-	-	-	-	-	-
1,327	Total sources of capital funding	750	812	320	328	674	346	356	366	377
Applications of capital funding										
Capital expenditure										
-	- to replace existing assets (b)	-	-	-	-	-	-	-	-	-
-	- to improve the level of service	-	-	-	-	-	-	-	-	-
577	- to meet additional demand	-	312	320	328	674	346	356	366	377
-	Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
577	Total applications of capital funding	-	312	320	328	674	346	356	366	377
750	Surplus (deficit) of capital funding	750	500	-	-	-	-	-	-	-
-	Funding balance	-	-	-	-	-	-	-	-	-
Reconciliation to net cost of services										
(750)	Surplus (deficit) of operating funding from funding impact statement	(750)	(500)	-	-	-	-	-	-	-
(10,072)	Remove rates funding	(11,648)	(11,410)	(11,675)	(12,321)	(12,259)	(12,338)	(12,686)	(13,071)	(13,165)
(41)	Deduct depreciation expense	(32)	(38)	(55)	(72)	(97)	(128)	(150)	(172)	(196)
-	Add capital revenues	-	-	-	-	-	-	-	-	-
-	Add vested assets / non cash revenue	-	-	-	-	-	-	-	-	-
(10,863)	Net cost of services per activity statement surplus/(deficit)	(12,430)	(11,948)	(11,730)	(12,393)	(12,356)	(12,466)	(12,836)	(13,243)	(13,361)
Footnotes										
-	(a) Earthquake related operating recoveries	-	-	-	-	-	-	-	-	-
-	(b) Earthquake rebuild application of capital funding	-	-	-	-	-	-	-	-	-

Transport

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
Cost of proposed services										
9,064	Road Operations	9,066	9,396	9,618	10,045	10,360	10,549	11,000	11,395	9,012
802	Major Cycleways	1,020	1,828	2,732	3,538	4,354	5,160	5,686	5,985	6,341
2,950	Parking	2,824	2,999	3,594	3,823	4,054	4,306	4,363	4,186	4,457
1,117	Public Transport Infrastructure	1,627	1,802	1,994	3,149	3,621	3,841	4,085	4,361	4,409
1,512	Transport Education	1,562	1,605	1,645	1,691	1,706	1,736	1,781	1,815	1,856
1,004	Harbour & Marine Structures	1,032	1,038	1,084	1,153	1,232	1,331	1,399	1,420	1,461
16,449		17,131	18,668	20,667	23,399	25,327	26,923	28,314	29,162	27,536
Operating revenue from proposed services										
3,002	Road Operations	3,111	3,034	3,067	3,012	3,030	3,095	3,166	3,286	3,364
140	Major Cycleways	174	209	243	279	316	354	363	379	388
2,341	Parking	2,566	3,206	4,716	5,074	5,451	5,647	5,855	6,070	6,221
281	Public Transport Infrastructure	469	486	497	795	815	835	855	889	910
604	Transport Education	629	654	668	683	699	715	732	764	783
680	Harbour & Marine Structures	694	708	393	402	411	421	431	441	452
7,048		7,643	8,297	9,584	10,245	10,722	11,067	11,402	11,829	12,118
41,789	Capital revenues	19,537	23,356	12,729	8,611	5,650	7,033	3,128	3,887	4,189
-	Vested assets	-	-	-	-	-	-	-	-	-
(32,388)	Net cost of services	(10,049)	(12,985)	(1,646)	4,543	8,955	8,823	13,784	13,446	11,229

Transport funding impact statement

Sources of operating funding										
3,774	General rates, uniform annual general charges, rates penalties	3,588	3,456	2,835	3,578	3,805	4,038	4,336	4,414	4,079
2,957	Targeted rates	3,029	3,089	3,154	3,224	3,298	3,374	3,454	3,537	3,626
3,255	Subsidies and grants for operating purposes	3,577	3,774	3,852	4,211	4,321	4,452	4,559	4,747	4,860
3,795	Fees and charges	4,065	4,524	5,733	6,034	6,400	6,616	6,842	7,081	7,258
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
-	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	-	-	-	-	-	-	-	-	-
13,781	Total operating funding	14,259	14,843	15,574	17,047	17,824	18,480	19,191	19,779	19,823
Applications of operating funding										
11,448	Payments to staff and suppliers	11,956	12,352	12,761	13,811	14,206	14,467	14,847	15,270	15,505
506	Finance costs	384	539	736	966	1,296	1,585	1,756	1,935	1,753
627	Internal charges and overheads applied	671	653	723	860	850	895	987	902	820
-	Other operating funding applications	-	-	-	-	-	-	-	-	-
12,581	Total applications of operating funding	13,011	13,544	14,220	15,637	16,352	16,947	17,590	18,107	18,078
1,200	Surplus (deficit) of operating funding	1,248	1,299	1,354	1,410	1,472	1,533	1,601	1,672	1,745

Plan 2015/16		Plan								
		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Sources of capital funding									
21,847	Subsidies and grants for capital expenditure	19,105	22,763	11,552	7,468	4,372	5,727	2,192	3,042	3,446
765	Development and financial contributions	432	593	1,177	1,143	1,278	1,306	936	845	743
38,892	Increase (decrease) in debt	22,023	38,979	49,516	35,261	33,446	17,134	2,089	2,885	2,885
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
-	Lump sum contributions	-	-	-	-	-	-	-	-	-
19,177	Other dedicated capital funding	-	-	-	-	-	-	-	-	-
80,681	Total sources of capital funding	41,560	62,335	62,245	43,872	39,096	24,167	5,217	6,772	7,074
	Applications of capital funding									
	Capital expenditure									
66,271	- to replace existing assets (b)	12,352	24,438	29,023	14,198	8,469	2,108	1,929	2,005	1,735
15,090	- to improve the level of service	30,456	39,196	34,465	30,513	30,864	21,307	1,116	1,149	1,182
520	- to meet additional demand	-	-	111	571	1,235	2,285	3,773	5,290	5,902
-	Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
81,881	Total applications of capital funding	42,808	63,634	63,599	45,282	40,568	25,700	6,818	8,444	8,819
(1,200)	Surplus (deficit) of capital funding	(1,248)	(1,299)	(1,354)	(1,410)	(1,472)	(1,533)	(1,601)	(1,672)	(1,745)
-	Funding balance	-	-	-	-	-	-	-	-	-
	Reconciliation to net cost of services									
1,200	Surplus (deficit) of operating funding from funding impact statement	1,248	1,299	1,354	1,410	1,472	1,533	1,601	1,672	1,745
(6,731)	Remove rates funding	(6,617)	(6,545)	(5,989)	(6,802)	(7,103)	(7,412)	(7,790)	(7,951)	(7,705)
(3,870)	Deduct depreciation expense	(4,119)	(5,125)	(6,448)	(7,762)	(8,974)	(9,977)	(10,723)	(11,054)	(9,458)
41,789	Add capital revenues	19,537	23,356	12,729	8,611	5,650	7,033	3,128	3,887	4,189
-	Add vested assets / non cash revenue	-	-	-	-	-	-	-	-	-
32,388	Net cost of services per activity statement surplus/(deficit)	10,049	12,985	1,646	(4,543)	(8,955)	(8,823)	(13,784)	(13,446)	(11,229)
	Footnotes									
-	(a) Earthquake related operating recoveries	-	-	-	-	-	-	-	-	-
64,472	(b) Earthquake rebuild application of capital funding	10,985	22,881	26,517	7,698	-	-	-	-	-

Water supply

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Cost of proposed services									
46,747	Water Supply	45,952	46,508	48,283	50,268	52,315	54,520	56,648	56,890	58,689
<u>46,747</u>		<u>45,952</u>	<u>46,508</u>	<u>48,283</u>	<u>50,268</u>	<u>52,315</u>	<u>54,520</u>	<u>56,648</u>	<u>56,890</u>	<u>58,689</u>
	Operating revenue from proposed services									
1,579	Water Supply	601	613	360	368	377	385	394	404	413
<u>1,579</u>		<u>601</u>	<u>613</u>	<u>360</u>	<u>368</u>	<u>377</u>	<u>385</u>	<u>394</u>	<u>404</u>	<u>413</u>
13,240	Capital revenues	2,430	3,229	3,925	4,017	4,267	4,273	3,994	3,964	3,925
6,210	Vested assets	214	219	225	231	237	243	250	257	265
<u>25,718</u>	Net cost of services	<u>42,707</u>	<u>42,447</u>	<u>43,773</u>	<u>45,652</u>	<u>47,434</u>	<u>49,619</u>	<u>52,010</u>	<u>52,265</u>	<u>54,086</u>

Water supply funding impact statement

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	Sources of operating funding									
-	General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-
33,775	Targeted rates	34,962	36,079	37,554	38,957	40,454	42,059	43,597	44,740	46,388
-	Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-
589	Fees, charges	601	613	360	368	377	385	394	404	413
-	Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-
990	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	-	-	-	-	-	-	-	-	-
<u>35,354</u>	Total operating funding	<u>35,563</u>	<u>36,692</u>	<u>37,914</u>	<u>39,325</u>	<u>40,831</u>	<u>42,444</u>	<u>43,991</u>	<u>45,144</u>	<u>46,801</u>
	Applications of operating funding									
16,366	Payments to staff and suppliers	16,091	15,507	15,903	16,304	16,703	17,166	17,700	18,218	18,864
3,328	Finance costs	2,396	2,794	3,143	3,555	4,271	4,872	5,203	5,499	5,954
1,635	Internal charges and overheads applied	1,761	1,627	1,684	1,838	1,750	1,808	1,970	1,754	1,740
4	Other operating funding applications	4	4	4	4	4	5	5	5	5
<u>21,333</u>	Total applications of operating funding	<u>20,252</u>	<u>19,932</u>	<u>20,734</u>	<u>21,701</u>	<u>22,728</u>	<u>23,851</u>	<u>24,878</u>	<u>25,476</u>	<u>26,563</u>
<u>14,021</u>	Surplus (deficit) of operating funding	<u>15,311</u>	<u>16,760</u>	<u>17,180</u>	<u>17,624</u>	<u>18,103</u>	<u>18,593</u>	<u>19,113</u>	<u>19,668</u>	<u>20,238</u>

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
Sources of capital funding										
-	Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
1,270	Development and financial contributions	1,076	1,848	2,658	2,793	3,087	3,138	2,832	2,773	2,705
12,961	Increase (decrease) in debt	7,158	8,843	4,244	5,191	5,071	7,031	4,958	6,001	4,172
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
-	Lump sum contributions	-	-	-	-	-	-	-	-	-
11,970	Other dedicated capital funding	1,354	1,381	1,267	1,224	1,180	1,135	1,162	1,191	1,220
26,201	Total sources of capital funding	9,588	12,072	8,169	9,208	9,338	11,304	8,952	9,965	8,097
Applications of capital funding										
Capital expenditure										
21,966	- to replace existing assets (b)	17,068	19,237	19,030	19,342	21,878	22,361	19,269	21,552	22,547
5,997	- to improve the level of service	2,427	2,047	412	2,080	2,136	2,610	2,689	3,723	2,092
12,259	- to meet additional demand	5,404	7,548	5,907	5,410	3,427	4,926	6,107	4,358	3,696
-	Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
-	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
40,222	Total applications of capital funding	24,899	28,832	25,349	26,832	27,441	29,897	28,065	29,633	28,335
(14,021)	Surplus (deficit) of capital funding	(15,311)	(16,760)	(17,180)	(17,624)	(18,103)	(18,593)	(19,113)	(19,668)	(20,238)
-	Funding balance	-	-	-	-	-	-	-	-	-
Reconciliation to net cost of services										
14,021	Surplus (deficit) of operating funding from funding impact statement	15,311	16,760	17,180	17,624	18,103	18,593	19,113	19,668	20,238
(33,775)	Remove rates funding	(34,962)	(36,079)	(37,554)	(38,957)	(40,454)	(42,059)	(43,597)	(44,740)	(46,388)
(25,414)	Deduct depreciation expense	(25,700)	(26,576)	(27,549)	(28,567)	(29,587)	(30,669)	(31,770)	(31,414)	(32,126)
13,240	Add capital revenues	2,430	3,229	3,925	4,017	4,267	4,273	3,994	3,964	3,925
6,210	Add vested assets / non cash revenue	214	219	225	231	237	243	250	257	265
(25,718)	Net cost of services per activity statement surplus/(deficit)	(42,707)	(42,447)	(43,773)	(45,652)	(47,434)	(49,619)	(52,010)	(52,265)	(54,086)
Footnotes										
990	(a) Earthquake related operating recoveries	-	-	-	-	-	-	-	-	-
8,733	(b) Earthquake rebuild application of capital funding	3,303	4,596	-	-	-	-	-	-	-

Corporate activities

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
Cost of proposed services										
60,842	Interest - onlending and equity investments	65,798	71,026	73,406	74,594	75,705	75,473	75,553	78,856	80,460
7,645	Internal service providers	6,059	5,876	5,973	6,129	6,085	6,254	6,402	6,548	6,717
36,696	Property costs and other expenses	1,183	(11,584)	(19,641)	(20,670)	(21,494)	(21,619)	(22,043)	(22,085)	(22,069)
105,183		73,040	65,318	59,738	60,053	60,296	60,108	59,912	63,319	65,108
Revenue from proposed services										
7,645	Internal service providers	6,059	5,876	5,973	6,129	6,085	6,254	6,402	6,548	6,717
2,867	Other income	2,758	2,810	2,865	2,927	2,987	3,051	3,116	3,188	3,261
9,000	Subvention receipts	1,500	300	2,500	1,250	1,250	1,250	1,250	1,250	1,250
19,512		10,317	8,986	11,338	10,306	10,322	10,555	10,768	10,986	11,228
255,282	Dividends	45,972	256,372	233,777	32,404	32,849	40,671	46,310	50,865	55,265
15,843	Interest from onlending	19,532	18,773	17,974	18,017	18,065	17,721	17,500	17,315	17,291
6,832	General and special fund interest	8,395	5,897	6,102	6,224	6,313	6,831	7,004	7,655	7,835
277,957		73,899	281,042	257,853	56,645	57,227	65,223	70,814	75,835	80,391
297,469	Operating revenue	84,216	290,028	269,191	66,951	67,549	75,778	81,582	86,821	91,619
(103,878)	Capital revenues	-	-	-	-	-	-	-	-	-
-	Vested assets	-	-	-	-	-	-	-	-	-
(88,408)	Net cost of services	(11,176)	(224,710)	(209,453)	(6,898)	(7,253)	(15,670)	(21,670)	(23,502)	(26,511)

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$'000								
Corporate activities funding impact statement										
Sources of operating funding										
11,429	General rates, uniform annual general charges, rates penalties	28,486	37,598	45,228	50,922	62,082	64,330	73,057	105,089	111,105
-	Targeted rates	-	-	-	-	-	-	-	-	-
3,561	Subsidies and grants for operating purposes	3,660	3,768	3,849	3,937	4,024	4,111	4,210	4,334	4,438
2,860	Fees and charges	2,823	2,626	2,627	2,681	2,746	2,809	2,878	2,946	3,020
21,594	Internal charges and overheads recovered	23,661	21,783	22,892	25,289	23,862	24,608	26,748	24,399	24,186
277,957	Interest and dividends from investments	73,377	280,475	257,232	55,970	56,506	64,503	70,094	75,115	79,671
12,883	Local authorities fuel tax, fines, infringement fees, and other receipts (a)	3,624	2,380	4,654	3,473	3,342	3,425	3,475	3,500	3,566
330,284	Total operating funding	135,631	348,630	336,482	142,272	152,562	163,786	180,462	215,383	225,986
Applications of operating funding										
16,114	Payments to staff and suppliers	11,365	(610)	(14,228)	(12,382)	(12,578)	(12,428)	(10,893)	(12,257)	(12,711)
60,844	Finance costs	65,797	71,025	73,405	74,593	75,706	75,473	75,553	78,856	80,459
1	Internal charges and overheads applied	(1)	1	(1)	-	-	-	1	1	1
32,587	Other operating funding applications	1,988	(4,145)	15	16	13	15	15	18	17
109,546	Total applications of operating funding	79,149	66,271	59,191	62,227	63,141	63,060	64,676	66,618	67,766
220,738	Surplus (deficit) of operating funding	56,482	282,359	277,291	80,045	89,421	100,726	115,786	148,765	158,220
Sources of capital funding										
-	Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
-	Development and financial contributions	-	-	-	-	-	-	-	-	-
(334,614)	Increase (decrease) in debt	(145,236)	(181,163)	(246,025)	(68,821)	(68,442)	(80,627)	(35,249)	(13,760)	(54,430)
54,671	Gross proceeds from sale of assets	8,003	5,902	5,835	4,353	502	515	530	545	561
-	Lump sum contributions	-	-	-	-	-	-	-	-	-
(103,878)	Other dedicated capital funding	-	-	-	-	-	-	-	-	-
(383,821)	Total sources of capital funding	(137,233)	(175,261)	(240,190)	(64,468)	(67,940)	(80,112)	(34,719)	(13,215)	(53,869)
Applications of capital funding										
Capital expenditure										
63,902	- to replace existing assets (b)	67,944	96,994	40,808	8,473	9,018	7,671	69,718	127,004	83,929
13,849	- to improve the level of service	8,062	7,733	6,272	8,082	8,301	9,859	7,248	6,845	7,043
6,674	- to meet additional demand	12,101	(2,629)	(9,261)	(5,388)	(350)	(2,062)	(1,263)	(4,288)	7,142
(247,108)	Increase (decrease) in reserves	(154,373)	5,000	5,282	5,410	5,512	6,146	6,364	7,089	7,337
(400)	Increase (decrease) of investments	(14,485)	-	(6,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,100)	(1,100)
(163,083)	Total applications of capital funding	(80,751)	107,098	37,101	15,577	21,481	20,614	81,067	135,550	104,351
(220,738)	Surplus (deficit) of capital funding	(56,482)	(282,359)	(277,291)	(80,045)	(89,421)	(100,726)	(115,786)	(148,765)	(158,220)
-	Funding balance	-	-	-	-	-	-	-	-	-

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
Reconciliation to net cost of services										
220,738	Surplus (deficit) of operating funding from funding impact statement	56,482	282,359	277,291	80,045	89,421	100,726	115,786	148,765	158,220
(11,429)	Remove rates funding	(28,486)	(37,598)	(45,228)	(50,922)	(62,082)	(64,330)	(73,057)	(105,089)	(111,105)
(17,233)	Deduct depreciation expense	(17,552)	(20,828)	(23,441)	(23,110)	(21,016)	(21,656)	(21,989)	(21,104)	(21,534)
(103,878)	Add capital revenues	-	-	-	-	-	-	-	-	-
210	Add vested assets / non cash revenue	732	777	831	885	930	930	930	930	930
88,408	Net cost of services per activity statement surplus/(deficit)	11,176	224,710	209,453	6,898	7,253	15,670	21,670	23,502	26,511
Footnotes										
2,034	(a) Earthquake related operating recoveries	-	-	-	-	-	-	-	-	-
51,610	(b) Earthquake rebuild application of capital funding	54,221	86,389	31,988	-	-	(2,317)	60,610	118,090	74,300

Proposed Financial Statements

Statement of Comprehensive Revenue and Expense
Statement of Changes in Net Assets and Equity
Statement of Financial Position
Cashflow Statement
Notes to the Financial Statements
Statement of Significant Accounting Policies
Significant Forecasting Assumptions

Christchurch City Council
Prospective statement of comprehensive revenue and expense

Plan 2015/16	Note	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
\$000										
REVENUE										
392,762		424,284	451,009	474,681	504,249	531,927	558,025	584,845	620,324	655,634
17,231		13,115	18,113	24,262	23,082	24,097	25,537	24,375	23,407	23,352
227,507		171,789	120,813	44,743	42,196	45,474	55,898	45,289	47,015	47,821
338,726	1	189,183	394,477	378,214	186,923	194,994	207,687	217,056	225,096	234,228
976,226		798,371	984,412	921,900	756,450	796,492	847,147	871,565	915,842	961,035
EXPENDITURE										
78,574		80,931	89,696	94,776	99,216	105,138	109,518	112,417	119,747	125,196
161,166	2	189,497	207,871	220,528	231,405	233,719	245,492	257,490	266,031	275,164
486,114	3	443,710	405,615	407,109	425,494	440,207	457,337	469,486	478,378	489,871
725,854		714,138	703,182	722,413	756,115	779,064	812,347	839,393	864,156	890,231
250,372		84,233	281,230	199,487	335	17,428	34,800	32,172	51,686	70,804
283,752		4,550	6,579	26,905	116,124	8,016	8,444	8,551	8,382	8,420
534,124		88,783	287,809	226,392	116,459	25,444	43,244	40,723	60,068	79,224
(9,000)		(1,500)	(300)	(2,500)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)
543,124		90,283	288,109	228,892	117,709	26,694	44,494	41,973	61,318	80,474
Other Comprehensive Revenue and Expense										
351,536		510,160	14,240	27,898	232,930	248,180	254,880	271,458	289,023	297,406
894,660		600,443	302,349	256,790	350,639	274,874	299,374	313,431	350,341	377,880

Christchurch City Council
Prospective statement of changes in net assets/equity

Plan 2015/16	Note	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
9,544,061	RATEPAYERS EQUITY AT JULY 1	9,659,162	10,259,605	10,561,954	10,818,744	11,169,383	11,444,257	11,743,631	12,057,062	12,407,403
	Net surplus attributable to:									
	Reserves									
351,536	Revaluation reserve	510,160	14,240	27,898	232,930	248,180	254,880	271,458	289,023	297,406
	Retained earnings									
543,124	Surplus	90,283	288,109	228,892	117,709	26,694	44,494	41,973	61,318	80,474
894,660	Total comprehensive income for the year	600,443	302,349	256,790	350,639	274,874	299,374	313,431	350,341	377,880
10,438,721	RATEPAYERS EQUITY AT JUNE 30	10,259,605	10,561,954	10,818,744	11,169,383	11,444,257	11,743,631	12,057,062	12,407,403	12,785,283

Christchurch City Council
Prospective statement of financial position

Plan 2015/16	Note	Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
\$000										
Current assets										
7,037		44,251	47,651	51,239	55,019	58,999	63,021	66,913	70,427	74,112
74,294	4	91,508	93,338	95,296	97,392	99,634	101,922	104,365	106,872	109,544
3,236		3,664	3,738	3,815	3,901	3,990	4,084	4,178	4,280	4,386
62,570		24,360	25,910	24,639	23,616	23,015	23,263	24,180	26,035	28,299
Non-current assets										
Investments										
1,842,816		2,070,830	1,905,158	1,713,894	1,712,894	1,711,894	1,710,894	1,770,504	1,887,494	1,960,694
96,563		105,120	105,120	105,120	105,120	105,120	105,120	105,120	105,120	105,120
78,315		90,176	96,140	99,850	102,049	102,210	101,720	101,116	100,253	100,031
1,273,708		1,341,182	1,505,628	1,623,720	1,711,545	1,757,928	1,791,340	1,824,731	1,855,193	1,900,624
7,791,965		7,273,645	7,637,110	7,926,075	8,174,295	8,427,800	8,709,561	8,947,522	9,180,995	9,420,393
971,731		1,065,025	1,123,571	1,205,803	1,350,791	1,388,595	1,426,811	1,464,093	1,503,389	1,543,391
12,202,235	TOTAL ASSETS	12,109,761	12,543,364	12,849,451	13,336,622	13,679,185	14,037,736	14,412,722	14,840,058	15,246,594
Current liabilities										
125,839	5	167,216	170,560	174,139	177,968	182,065	186,245	190,710	195,292	200,174
94,945		141,626	153,305	152,633	159,287	163,704	168,223	172,700	177,725	103,050
17,832		22,004	22,109	18,580	19,025	19,051	19,155	19,772	19,962	20,471
Non-current liabilities										
1,463,706		1,386,951	1,502,983	1,549,130	1,675,153	1,734,346	1,784,803	1,837,166	1,904,501	2,002,542
57,210	6	127,736	127,719	131,373	130,827	130,649	130,428	129,914	129,620	129,358
3,982		4,623	4,734	4,852	4,979	5,113	5,251	5,398	5,555	5,716
10,438,721	7	10,259,605	10,561,954	10,818,744	11,169,383	11,444,257	11,743,631	12,057,062	12,407,403	12,785,283
12,202,235	TOTAL EQUITY AND LIABILITIES	12,109,761	12,543,364	12,849,451	13,336,622	13,679,185	14,037,736	14,412,722	14,840,058	15,246,594

Christchurch City Council Prospective cash flow statement

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$000									
OPERATING ACTIVITIES										
Cash was provided from:										
574,913	Rates, grants, subsidies and other sources	602,940	632,065	660,190	695,754	737,519	780,111	797,533	833,399	874,290
22,675	Interest received	27,927	24,670	24,076	24,241	24,377	24,552	24,504	24,970	25,126
14,106	Earthquake recoveries	267	156	-	-	-	-	-	-	-
255,282	Dividends	45,972	256,372	233,777	32,404	32,849	40,671	46,310	50,865	55,265
866,976		677,106	913,263	918,043	752,399	794,745	845,334	868,347	909,234	954,681
Cash was disbursed to:										
486,451	Payments to suppliers and employees	444,061	402,185	403,405	421,766	436,262	453,276	464,917	473,901	484,743
78,574	Interest paid	80,931	89,696	94,776	99,216	105,138	109,518	112,417	119,747	125,196
565,025		524,992	491,881	498,181	520,982	541,400	562,794	577,334	593,648	609,939
301,951	NET CASH FLOW FROM OPERATIONS	152,114	421,382	419,862	231,417	253,345	282,540	291,013	315,586	344,742
INVESTING ACTIVITIES										
Cash was provided from:										
54,671	Sale of assets	8,003	5,902	5,835	4,353	502	515	530	545	561
371,249	Earthquake recoveries	122,765	69,546	4,321	3,119	666	683	1,929	5,250	4,827
31,369	Investments realised	201,395	-	7,271	2,023	1,601	1,000	1,000	1,100	1,100
457,289		332,163	75,448	17,427	9,495	2,769	2,198	3,459	6,895	6,488
Cash was applied to:										
965,030	Purchase of assets	634,729	594,650	473,827	369,809	315,744	335,444	285,893	271,382	294,347
-	Purchase of investments	-	24,941	5,349	-	-	-	60,610	118,090	74,300
-	Purchase of investments (special funds)	-	1,550	-	-	-	248	917	1,855	2,264
965,030		634,729	621,141	479,176	369,809	315,744	335,692	347,420	391,327	370,911
(507,741)	NET CASH FLOW FROM INVESTING ACTIVITIES	(302,566)	(545,693)	(461,749)	(360,314)	(312,975)	(333,494)	(343,961)	(384,432)	(364,423)

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	FINANCING ACTIVITIES									
	Cash was provided from:									
483,855	Raising of loans	218,674	182,992	99,850	182,270	119,847	119,585	133,658	166,400	134,411
<u>483,855</u>		<u>218,674</u>	<u>182,992</u>	<u>99,850</u>	<u>182,270</u>	<u>119,847</u>	<u>119,585</u>	<u>133,658</u>	<u>166,400</u>	<u>134,411</u>
	Cash was applied to:									
277,118	Repayment of term liabilities	46,754	55,281	54,375	49,593	56,237	64,609	76,818	94,040	111,045
<u>277,118</u>		<u>46,754</u>	<u>55,281</u>	<u>54,375</u>	<u>49,593</u>	<u>56,237</u>	<u>64,609</u>	<u>76,818</u>	<u>94,040</u>	<u>111,045</u>
206,737	NET CASH FLOW FROM FINANCING ACTIVITIES	171,920	127,711	45,475	132,677	63,610	54,976	56,840	72,360	23,366
948	Increase/(decrease) in cash	21,468	3,400	3,588	3,780	3,980	4,022	3,892	3,514	3,685
6,090	Add opening cash	22,783	44,251	47,651	51,239	55,019	58,999	63,021	66,913	70,427
<u>7,037</u>	ENDING CASH BALANCE	<u>44,251</u>	<u>47,651</u>	<u>51,239</u>	<u>55,019</u>	<u>58,999</u>	<u>63,021</u>	<u>66,913</u>	<u>70,427</u>	<u>74,112</u>
	Represented by:									
7,037	Cash and cash equivalents	44,251	47,651	51,239	55,019	58,999	63,021	66,913	70,427	74,112

Notes to the prospective financial statements

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	NOTE 1									
	Other revenue									
60,769	Fees and charges	115,284	113,435	120,361	130,278	137,768	142,464	146,242	149,261	153,837
	Interest:									
15,843	Subsidiaries	19,532	18,773	17,974	18,017	18,064	17,721	17,500	17,315	17,291
6,769	Special and other fund investments	7,550	4,976	5,089	5,118	5,129	5,642	5,809	6,455	6,629
63	Short term investments	845	921	1,013	1,106	1,184	1,189	1,195	1,200	1,206
<u>22,675</u>	Total interest revenue	<u>27,927</u>	<u>24,670</u>	<u>24,076</u>	<u>24,241</u>	<u>24,377</u>	<u>24,552</u>	<u>24,504</u>	<u>24,970</u>	<u>25,126</u>
	Dividends:									
246,000	Christchurch City Holdings Ltd	40,600	241,000	229,300	28,900	29,500	37,400	43,000	47,400	51,800
9,162	Transwaste Ltd	5,252	15,252	4,357	3,384	3,229	3,151	3,190	3,345	3,345
120	Other	120	120	120	120	120	120	120	120	120
<u>255,282</u>	Total dividend revenue	<u>45,972</u>	<u>256,372</u>	<u>233,777</u>	<u>32,404</u>	<u>32,849</u>	<u>40,671</u>	<u>46,310</u>	<u>50,865</u>	<u>55,265</u>
<u>338,726</u>	Total other revenue	<u>189,183</u>	<u>394,477</u>	<u>378,214</u>	<u>186,923</u>	<u>194,994</u>	<u>207,687</u>	<u>217,056</u>	<u>225,096</u>	<u>234,228</u>

Plan 2015/16		Plan								
		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
	NOTE 2									
	Depreciation									
7,727	Arts and culture	7,467	8,251	8,757	9,511	10,087	10,410	10,535	10,777	11,235
84	Economic development	50	27	36	59	70	74	86	83	76
9	Flood protection and control works	12	19	26	34	42	51	63	75	88
-	Heritage protection and policy	-	-	-	-	-	-	-	-	-
6,849	Housing	7,507	7,784	8,278	8,978	7,691	8,402	9,217	10,077	11,000
-	Natural environment	-	-	-	-	-	-	-	-	-
7,008	Parks and open spaces	8,790	8,903	9,253	9,134	7,248	7,418	7,670	7,802	7,782
2,061	Refuse minimisation and disposal	2,330	2,429	2,539	2,648	2,631	2,700	2,605	2,726	2,815
82	Regulation and enforcement	252	262	234	201	156	150	149	151	151
1,345	Resilient communities	2,036	2,204	2,370	2,541	1,956	2,055	2,209	2,388	2,514
39,226	Roads and footpaths	54,602	57,115	60,503	64,362	68,379	73,222	78,237	82,963	87,292
40,406	Sewerage collection, treatment and disposal	45,125	46,877	48,308	49,681	49,817	51,518	53,683	55,488	57,585
5,066	Sport and recreation	8,603	9,201	10,113	11,728	12,595	13,231	14,052	14,833	15,762
4,745	Stormwater and drainage	5,319	12,231	12,617	13,016	13,372	13,830	14,351	14,923	15,549
-	Strategic governance	1	1	1	1	1	1	1	1	1
41	Strategic policy and planning	32	38	55	72	97	128	150	172	196
3,870	Transport	4,119	5,125	6,448	7,762	8,974	9,977	10,723	11,054	9,458
25,414	Water supply	25,700	26,576	27,549	28,567	29,587	30,669	31,770	31,414	32,126
17,233	Corporate	17,552	20,828	23,441	23,110	21,016	21,656	21,989	21,104	21,534
161,166	Total Depreciation	189,497	207,871	220,528	231,405	233,719	245,492	257,490	266,031	275,164

	NOTE 3									
	Other expenses									
	Operating expenditure:									
177,815	Personnel costs	175,399	178,686	188,344	199,305	211,373	218,248	222,974	228,438	234,348
34,279	Donations, grants and levies	44,158	42,827	40,066	33,685	33,722	38,308	38,557	38,810	39,080
274,020	Other operating costs	224,153	184,102	178,699	192,504	195,112	200,781	207,955	211,130	216,443
486,114	Total other expenses	443,710	405,615	407,109	425,494	440,207	457,337	469,486	478,378	489,871

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	NOTE 4									
	Current assets									
	Trade receivables and prepayments									
15,175	Rates debtors	11,205	13,035	14,993	17,089	19,331	21,619	24,062	26,569	29,241
12,577	Other trade debtors	32,660	32,660	32,660	32,660	32,660	32,660	32,660	32,660	32,660
4,964	Amount owing by subsidiaries	1,246	1,246	1,246	1,246	1,246	1,246	1,246	1,246	1,246
34,378	Other receivables/prepayments	43,050	44,182	45,711	46,958	47,777	47,872	48,471	48,927	49,041
8,219	GST receivable	4,678	3,589	2,112	914	140	81	(473)	(886)	(958)
75,313		92,839	94,712	96,722	98,867	101,154	103,478	105,966	108,516	111,230
(1,019)	Less provision for doubtful debts	(1,331)	(1,374)	(1,426)	(1,475)	(1,520)	(1,556)	(1,601)	(1,644)	(1,686)
74,294	Total trade receivables and prepayments	91,508	93,338	95,296	97,392	99,634	101,922	104,365	106,872	109,544
	NOTE 5									
	Current liabilities									
124,189	Trade creditors	165,485	168,829	172,408	176,237	180,334	184,514	188,979	193,561	198,443
1,650	Owing to subsidiaries	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731
125,839		167,216	170,560	174,139	177,968	182,065	186,245	190,710	195,292	200,174
94,945	Current portion of gross debt	141,626	153,305	152,633	159,287	163,704	168,223	172,700	177,725	103,050
344	Provision for landfill aftercare	350	335	569	632	594	422	594	328	350
2,032	Provision for building related claims	4,987	4,774	654	654	310	169	169	169	169
15,456	Provision for employee entitlements	16,667	17,000	17,357	17,739	18,147	18,564	19,009	19,465	19,952
17,832		22,004	22,109	18,580	19,025	19,051	19,155	19,772	19,962	20,471
238,616	Total current liabilities	330,846	345,974	345,352	356,280	364,820	373,623	383,182	392,979	323,695

Plan 2015/16		Plan 2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	NOTE 6									
	Non-current other liabilities and provisions									
19,728	Provision for landfill aftercare	14,812	18,588	22,293	21,787	21,297	20,619	19,766	19,130	18,514
6,140	Provision for employee entitlements	5,637	5,750	5,870	5,999	6,138	6,278	6,429	6,583	6,748
129	Provision for building related claims	4,945	1,039	868	699	872	1,189	1,377	1,565	1,754
24,239	Hedge and other liabilities	96,314	96,524	97,470	98,416	99,362	100,308	101,254	101,892	102,102
2,130	Revenue in advance	1,920	1,710	1,500	1,290	1,080	870	660	450	240
4,844	Service concession arrangement	4,108	4,108	3,372	2,636	1,900	1,164	428	-	-
57,210	Total non-current other liabilities and provision	127,736	127,719	131,373	130,827	130,649	130,428	129,914	129,620	129,358
	NOTE 7									
	Equity									
1,733,853	Capital reserve	1,733,853	1,733,853	1,733,853	1,733,853	1,733,853	1,733,853	1,733,853	1,733,853	1,733,853
148,320	Reserve funds	145,223	146,773	145,502	144,479	143,878	144,126	145,043	146,898	149,162
5,188,049	Asset revaluation reserves	5,195,844	5,400,697	5,619,208	5,852,138	6,100,318	6,355,198	6,626,656	6,915,679	7,213,085
3,368,499	Retained earnings	3,184,685	3,280,631	3,320,181	3,438,913	3,466,208	3,510,454	3,551,510	3,610,973	3,689,183
10,438,721	Total equity	10,259,605	10,561,954	10,818,744	11,169,383	11,444,257	11,743,631	12,057,062	12,407,403	12,785,283
	NOTE 8									
	Revenues from exchange and non-exchange transactions									
358,182	Revenue from exchange transactions	141,254	352,099	340,070	137,878	141,267	152,510	158,879	164,830	171,396
910,796	Revenue from non-exchange transactions	663,167	639,192	611,235	735,946	664,491	704,331	722,487	760,644	799,309
1,268,978	Total revenue	804,421	991,291	951,305	873,824	805,758	856,841	881,366	925,474	970,705

Statement of significant accounting policies

Christchurch City Council ("Council") is a territorial authority governed by the Local Government Act 2002. The primary objective of the Council is to provide goods or services for the community or for social benefit rather than to make a financial return. As such, it is a Public Benefit Entity.

These prospective financial statements are for the Council as a separate legal entity. Consolidated prospective financial statements comprising the Council and its subsidiaries and associates have not been prepared as the services which Council provides to the City are fully reflected within the Council's financial statements.

Basis of preparation

i) Statement of compliance

These prospective financial statements have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice.

The prospective financial statements have been prepared to comply with Public Benefit Entity Standards (PBE Standards) for a Tier 1 entity, with the exception of the departures detailed below.

ii) Prospective Financial Statements

The prospective financial statements comply with Tier 1 PBE Standards, (including PBE FRS 42 – Prospective Financial Statements (PBE FRS 42)) with the exception of PBE IPSAS 26 – Impairment of Cash-Generating Assets, PBE

IPSAS 21 – Impairment of Non-Cash Generating Assets and PBE IPSAS 17 – Property, Plant and Equipment as detailed below.

In accordance with PBE FRS 42, the following information is provided:

Description of the nature of the entity's current operation and its principal activities

The Council is a territorial local authority, as defined in the Local Government Act 2002. The Council's principal activities are outlined within this Long Term Plan.

Purpose for which the prospective financial statements are prepared

It is a requirement of the Local Government Act 2002 to present prospective financial statements that span 10 years and include them within the Long Term Plan. This provides an opportunity for ratepayers and residents to review the projected financial results and position of the Council. Prospective financial statements are revised annually to reflect updated assumptions and costs. This year the Council has revised the remaining nine years' financial statements due to significant changes to the underlying assumptions on which financial statements from the Long Term Plan were prepared.

Bases for assumptions, risks and uncertainties

The prospective financial statements have been prepared on the basis of best estimate assumptions of future events which the Council expects to take place. The Council has considered factors that may lead to a material difference between information in the prospective financial statements and actual results. These factors, and the assumptions made in relation to the sources of uncertainty and potential effect, are outlined in this Long Term plan.

Cautionary Note

The financial information is prospective. Actual results are likely to vary from the information presented and the variations may be material.

Other Disclosures

The draft prospective financial statements were authorised for issue on 24 March 2016 by Christchurch City Council. The Council is responsible for the prospective financial statements presented, including the assumptions underlying prospective financial statements and all other disclosures. The Long Term Plan is prospective and as such contains no actual operating results.

iii) Measurement base

The reporting period for these prospective financial statements is the nine year period ending 30 June 2025. The prospective financial statements are presented in New Zealand dollars, rounded to the nearest thousand (\$000), unless otherwise stated. The functional currency of the Council is New Zealand dollars.

The prospective financial statements have been prepared based on the historical cost, modified by the revaluation of certain assets and liabilities as identified in this statement of significant accounting policies.

The Canterbury Earthquakes of 2010 and 2011 have impacted the Council's ability to account for its property, plant and equipment in accordance with PBE Standards. Details of these departures are outlined below:

- PBE IPSAS 21 – Impairment of Non-Cash Generating Assets and PBE IPSAS 26 – Impairment of Cash-Generating Assets
 - Assets with earthquake damage have been written off only when it is certain that they have been destroyed.
 - An impairment provision was recognised in 2012, 2013, 2014 and 2015 for damage to certain classes of infrastructure assets. These provisions are being reversed and replaced with the final amounts as more information becomes available.
- PBE IPSAS 17 – Property, Plant and Equipment
 - Asset classes have been progressively revalued since the earthquakes with the revaluations of land, buildings, sewerage and roading classes undertaken as at 30 June 2015. As the valuer was unable to accurately determine the effect of the earthquakes on the whole of the roading and sewerage networks further work will be undertaken on these and the remaining non-material asset classes in 2016 and 2017. No material revaluations are expected beyond 2017.
 - PBE IPSAS 17 requires the Council to review the useful lives and residual values of its assets annually. Since the earthquakes the Council has been unable to comply with this requirement but no material departures from the standard are expected for the period of the Long Term Plan.

It is expected that the Council will be in full compliance with PBE Standards from 2017 onwards.

All of the above have flow on effects to depreciation, impairment of assets carrying values, revaluation reserves, and retained earnings.

The prospective financial statements do not disclose audit fees or imputation credits, and no comment is included regarding the effect on the community of the Council's existence or operations. This information is fully disclosed in the Annual Report.

Revenue

Revenue comprises rates, revenue from operating activities, investment revenue, gains and finance income and is measured at the fair value of consideration received or receivable.

Revenue may be derived from either exchange or non-exchange transactions.

Revenue from exchange transactions

Revenue from exchange transactions arises where the Council provides goods or services to another entity and directly receives approximately equal value (primarily in the form of cash) in exchange.

Revenue from non-exchange transactions

Revenue from non-exchanges transactions arises from transactions that are not exchange transactions. These are transactions where the Council receives value from another party without giving approximately equal value directly in exchange for the value received.

Approximately equal value is considered to reflect a fair or market value, which is normally akin with an arm's length commercial transaction between a willing buyer and willing seller. Some services which Council provides for a fee are charged below market value as they are subsidised by rates. Other services operate on a cost recovery or breakeven basis which

may not be considered to reflect a market return. A significant portion of the Council's revenue will be categorised non-exchange.

An inflow of resources from a non-exchange transaction recognised as an asset, is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the Council satisfies an obligation which has been recognised as a liability, it reduces the carrying amount of the liability and recognises an amount of revenue equal to the reduction.

Specific accounting policies for the major categories of revenue are outlined below:

(i) Rates

Rates are set annually by resolution from the Council and relate to a particular financial year. All ratepayers are invoiced within the financial year for which the rates have been set. Rates revenue is recognised at the time of invoicing.

(ii) Goods sold and services rendered

Revenue from the sale of goods is recognised through surplus or deficit when the significant risks and rewards of ownership have been transferred to the buyer. Revenue from services rendered is recognised through surplus or deficit in proportion to the stage of completion of the transaction at the balance date. The stage of completion is assessed by reference to surveys of work performed.

No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due, associated costs or the possible return of goods or continuing management involvement with the goods.

(iii) Finance Revenue

Finance revenue comprises interest receivable on funds invested and on loans advanced. Finance revenue is recognised using the effective interest rate method.

(iv) Rental Revenue

Rental revenue from investment property is classified as exchange revenue and recognised through surplus or deficit proportionately over the term of the lease. Lease incentives granted are recognised as an integral part of the total revenue.

Rental revenue is classified as exchange revenue where it is considered to reflect a market/arm's length rental.

(v) Grants revenue (including government grants)

Grant revenue is recognised on receipt, except to the extent that a liability is also recognised in respect of the same inflow. A liability is recognised when the resources received are subject to a condition such that the Council has the obligation to return those resources received in the event that the conditions attached are breached. As the Council satisfies the conditions, the carrying amount of the liability is reduced and an equal amount is recognised as revenue.

Grant revenue is categorised as non-exchange revenue.

(vi) Dividend revenue

Dividend revenue is classified as exchange revenue and is recognised when the shareholder's right to receive payment is established.

(vii) Finance lease revenue

Finance lease revenue is classified as exchange revenue and is allocated over the lease term on a systematic and rational basis. This income allocation is based on a pattern reflecting a constant periodic return on the Council's net investment in the finance lease.

(viii) Development Contributions

Development contributions are classified as non-exchange revenue and recognised as revenue in the year in which they are received.

(ix) Other gains

Other gains include gains from the sale of property, plant and equipment and investments and gains arising from derivative financial instruments (see Hedging Policy).

(x) Vested assets and donated goods

Where a physical asset is received by Council for no or minimal consideration, the fair value of the asset received is recognised as income. Assets vested and goods donated to Council are recognised as revenue when control over the asset is obtained. Vested assets and donated goods are categorised as non-exchange revenue.

Expenses

Specific accounting policies for major categories of expenditure are outlined below:

(i) Operating lease payments

Payments made under operating leases are recognised proportionally over the term of the lease. Lease incentives received are recognised within surplus or deficit as an integral part of the total lease expense.

(ii) Finance lease payments

Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability.

(iii) Finance costs

Finance costs comprise interest payable on borrowings calculated using the effective interest rate method. The interest expense component of finance lease payments is recognised using the effective interest rate method. Interest payable on borrowings is recognised as an expense as it accrues.

iv) Other losses

Other losses include losses on the sale of property, plant and equipment and investments and losses arising from derivative financial instruments (see Hedging Policy).

(v) Grant expenditure

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

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant and any grant criteria are met.

Income tax

Income tax on the surplus or deficit for the year comprises current and deferred tax.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided using the balance sheet liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and

liabilities, using tax rates enacted or substantively enacted at the reporting date.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Property, plant and equipment

The following assets are shown at fair value, based on periodic valuations by external independent valuers, less subsequent depreciation:

- Land (other than land under roads)
- Buildings
- Infrastructure assets
- Heritage assets
- Works of art

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Under normal conditions, valuations are performed with sufficient regularity to ensure revalued assets are carried at a value that is not materially different from fair value. As mentioned above the revaluation programme has recommenced and revaluations will now be undertaken on a regular cycle.

All other property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost may also include transfers from equity of any gains/losses on qualifying cash flow hedges of foreign currency purchases of property, plant and equipment.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged within surplus or deficit during the financial period in which they are incurred.

Where the Council has elected to account for revaluations of property, plant and equipment on a class of asset basis, including increases in the carrying amounts arising on revaluation of a class are credited directly to reserves under the heading Revaluation reserve. However, the net revaluation increase shall be recognised in surplus or deficit to the extent it reverses a net revaluation decrease of the same class of assets previously recognised in surplus or deficit.

Land is not depreciated. Depreciation on other assets is calculated using the straight line method to allocate their cost or revalued amounts, net of their residual values, over their estimated useful lives as shown in the following table:

Operational Assets:	Estimated Useful Life
Buildings	1-100 yrs
Office and computer equipment	1-10 yrs
Mobile plant including vehicles	2-30 yrs
Sealed surfaces (other than roads)	9-100 yrs
Harbour structures	3-50 yrs
Seawalls	100 yrs
Leasehold land improvements	5-100 yrs
Library books	3-8 yrs
Vessels	5-25 yrs
Resource consents and easements	5-10 yrs

Infrastructure Assets:	Estimated Useful Life
Formation	Not depreciated
Pavement sub-base	Not depreciated
Base course	40-120 yrs
Footpaths and cycleways	20-80 yrs
Surface	1-25 yrs
Streetlights and signs	15-40 yrs
Kerb, channel, sumps and berms	80 yrs
Landscape/medians	8-80 yrs
Drain pipes/culverts/retaining walls	20-100 yrs
Bridges	70-100 yrs
Bus shelters and furniture	15-30 yrs
Water supply	55-130 yrs
Water meters	20-25 yrs
Stormwater	20-150 yrs
Waterways	15-120 yrs
Sewer	50-150 yrs
Treatment plant	15-100 yrs
Pump stations	10-100 yrs
Restricted Assets:	
Planted areas	5-110 yrs
Reserves – sealed areas	10-40 yrs
Reserves – structures	25-150 yrs
Historic buildings	100 yrs

Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These are included as revenue or expenses. When revalued assets are sold, the amounts included in the revaluation reserve in respect of those assets are transferred to retained earnings.

Distinction between capital and revenue expenditure

Capital expenditure is defined as all expenditure incurred in the creation of a new asset and any expenditure that results in a significant restoration or increased service potential for existing assets. Constructed assets are included in property, plant and equipment as each becomes operational and available for use. Revenue expenditure is defined as expenditure that is incurred in the maintenance and operation of the property, plant and equipment of the Council.

Intangible assets

(i) Computer software

Acquired computer software licences are capitalised on the basis of costs incurred to acquire and bring to use the specific software. These costs are amortised over their estimated useful lives.

Costs associated with maintaining computer software programs are recognised as an expense as incurred. Costs that are directly associated with the production of identifiable and unique software products controlled by the Council, and that will generate economic benefits exceeding costs beyond one year, are capitalised and recognised as intangible assets. Capitalised costs include the software development employee direct costs and an appropriate portion of relevant overheads.

Computer software development costs recognised as assets are amortised over their estimated useful lives.

(ii) Other intangible assets

Other intangible assets that are acquired by the Council are stated at cost less accumulated amortisation (see below) and impairment losses (see Impairment Policy).

(iii) Subsequent expenditure

Subsequent expenditure on capitalised intangible assets is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates, and it meets the definition of, and recognition criteria for, an intangible asset. All other expenditure is expensed as incurred.

(iv) Amortisation

An intangible asset with a finite useful life is amortised on a straight-line basis over the period of that life. The asset is reviewed annually for indicators of impairment, and tested for impairment if these indicators exist. The asset is carried at cost less accumulated amortisation and accumulated impairment losses.

Estimated useful lives are:

Software	1-10 yrs
Resource consents and easements	5-10 yrs
Patents, trademarks and licenses	10-20 yrs

An intangible asset with an indefinite useful life is not amortised, but is tested for impairment annually, and is carried at cost less accumulated impairment losses.

Derivative financial instruments

The Council uses derivative financial instruments to hedge its exposure to interest rate risks arising from operational, financing and investment activities. In accordance with its treasury policy the Council does not hold or issue derivative financial instruments for trading purposes. However, derivatives that do not qualify for hedge accounting are accounted for as trading instruments and changes in value are recognised in surplus or deficit.

Hedging

The Council uses derivatives to hedge its exposure to interest rate risks. The derivatives are designated as either cashflow hedges (hedging highly probable future transactions (borrowing)) or fair value hedges (hedging the fair value of recognised assets or liabilities).

Changes in the fair value of cashflow hedges are recognised in other comprehensive revenue and expense. When the instrument is no longer an effective hedge or is sold or cancelled, the cumulative gain or loss recognised to date on the instrument is recognised in surplus or deficit.

Changes in the fair value of fair value hedges are recorded in surplus or deficit, together with changes in the fair value of the hedged asset or liability.

Investments

The Council classifies its investments in the following categories:

- (a) *Financial assets at fair value through surplus or deficit*

This category has two sub-categories: financial assets held for trading, and those

designated at fair value through fair value through surplus or deficit at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges.

- (b) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

- (c) *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that management has the positive intention and ability to hold to maturity.

- (d) *Financial assets at fair value through other comprehensive revenue and expense*

Financial assets at fair value through other comprehensive revenue and expense are non-derivatives that are either designated in this category or not classified in any of the other categories. This category also includes available-for-sale assets.

The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

(i) Investment in subsidiaries

The Council's equity investments in its subsidiaries are designated as financial assets at fair value through other comprehensive revenue and

expense. They are measured at fair value, with valuations performed by an independent, external valuer with sufficient regularity to ensure no investments are included at a valuation that is materially different from fair value. The valuation changes are held in a revaluation reserve until the subsidiary is sold.

(ii) Investments in debt and equity securities

Financial instruments held for trading are classified as current assets and are stated at fair value, with any resultant gain or loss recognised within surplus or deficit.

General and community loans are designated as loans and receivables. They are measured at initial recognition at fair value, and subsequently carried at amortised cost less impairment losses.

Financial instruments classified as held-for-trading or fair value through other comprehensive revenue and expense investments are recognised/derecognised by the Council on the date it commits to purchase/sell the investments. Securities held-to-maturity are recognised/derecognised on the day they are transferred to/by the Council.

Trade and other receivables

Trade and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment (see Impairment Policy).

Inventories

Inventories are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of

business, less the estimated costs of completion and selling expenses.

Inventories held for distribution at no charge, or for a nominal amount, are stated at the lower of cost and current replacement cost.

The cost of other inventories is based on the first-in first-out principle and includes expenditure incurred in acquiring the inventories and bringing them to their existing location and condition.

Impairment

For the purposes of assessing impairment indicators and impairment testing, Council classifies non-financial assets as either cash-generating or non-cash-generating assets. A non-financial asset is cash-generating if its primary objective is to generate a commercial return. All other assets are classified as non-cash generating.

Property, plant and equipment assets, measured at fair value are not required to be reviewed and tested for impairment. The carrying value of revalued assets is assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then off-cycle asset classes are revalued.

The carrying amounts of the Council's assets, other than investment property (see Investments Policy) and deferred tax assets (see Income Tax Policy), are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount.

Impairment losses are recognised through surplus or deficit, unless the asset is carried at a revalued

amount in which case any impairment loss is treated as a revaluation decrease and recorded within other comprehensive revenue and expense.

For intangible assets that have an indefinite useful life and intangible assets that are not yet available for use, the recoverable amount is estimated at each reporting date.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits, and other short-term highly liquid investments with maturities of three months or less. Bank overdrafts that are repayable on demand and form an integral part of the Council's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows, and in current liabilities on the statement of financial position.

Borrowings

Interest-bearing borrowings are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowings are stated at amortised cost with any difference between cost and redemption value being recognised through surplus or deficit over the period of the borrowing on an effective interest basis.

Creditors and other payables

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Provisions

A provision is recognised in the statement of financial position when the Council has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits, the amount of which can be reliably estimated, will be required to settle the obligation. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. The Council maintains provisions for landfill aftercare and building related (including but not limited to weathertight homes) claims.

Employee entitlements

The employee compensation policy is based on total cash remuneration: a single cash payment in compensation for work, where the employee is responsible for and able to individually decide how best to use their remuneration to meet their needs over time in the mix and type of benefits purchased. Provision is made in respect of the Council's liability for the following short and long-term employee entitlements.

(i) Short-term entitlements

Liabilities for annual leave and time off in lieu are accrued at the full amount owing at the pay period ending immediately before the reporting date.

Liabilities for accumulating short-term compensated absences (e.g. sick leave) are measured as the amount of unused entitlement accumulated at the pay period ending immediately before the reporting date that the entity anticipates employees will use in future periods, in excess of

the days that they will be entitled to in each of those periods.

(ii) Long-term entitlements

The retiring gratuity and long-service leave liabilities are assessed on an actuarial basis using current rates of pay taking into account years of service, years to entitlement and the likelihood staff will reach the point of entitlement.

Obligations for contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit when incurred.

Superannuation is provided as a percentage of remuneration.

Leases

(i) As lessee

Leases in which substantially all of the risks and rewards of ownership transfer to the lessee are classified as finance leases. At inception, finance leases are recognised as assets and liabilities on the statement of financial position at the lower of the fair value of the leased property and the present value of the minimum lease payments. Any additional direct costs of the lessee are added to the amount recognised as an asset. Subsequently, assets leased under a finance lease are depreciated as if the assets are owned.

(ii) As lessor

Leases in which substantially all of the risks and rewards of ownership transfer to the lessor are classified as finance leases. Amounts due from lessees under finance leases are recorded as receivables. Finance lease payments are allocated between interest revenue and reduction of the

lease receivable over the term of the lease in order to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

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

Net Assets / Equity

Net assets or equity is the community's and ratepayers' interest in the Council. It is measured as the difference between total assets and total liabilities. Net assets or equity includes the following components:

- Asset revaluation reserve
- Fair value through equity reserve
- Hedging reserves
- Reserve funds
- Capital reserves
- Retained earnings

Third party transfer payment agencies

The Council collects monies for many organisations. Where collections are processed through the Council's books, any monies held are shown as accounts payable in the prospective statement of financial position. Amounts collected on behalf of third parties are not recognised as revenue, but commissions earned from acting as agent are recognised as revenue.

Goods and Services Tax

The prospective financial statements are prepared exclusive of GST with the exception of receivables and payables that are shown inclusive of GST. Where GST is not recoverable as an input tax it is recognised as part of the related asset or expense.

Donated services

The Council receives the benefit of many services provided by volunteers. These services are greatly valued. They are, however, difficult to measure in monetary terms, and for this reason are not included in the prospective financial statements, as their value from an accounting point of view is considered immaterial in relation to total expenditure.

Cost allocations

The costs of all internal service activities are allocated or charged directly to external service type activities. External service activities refer to activities which provide a service direct to the public. Internal service activities provide support for the external service activities.

Where the recipient of an internal service can be identified, the cost recovery is made by way of a direct charge. Where this is not practical or the linkage is indirect, the costs are allocated by way of corporate overhead.

Two primary drivers for allocating corporate overhead are used. Services related to people are reallocated based on employee costs, and those related to finance are reallocated based on external service activity gross cost.

Critical judgements, estimates and assumptions in applying Council's accounting policies

Preparing prospective financial statements to conform to PBE Standards requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions have been based on historical experience and other factors that are believed to be reasonable under the circumstances. These are outlined in the Significant Forecasting Assumptions section. These estimates and assumptions have formed the basis for making judgements about the carrying values of assets and liabilities, where these are not readily apparent from other sources. Subsequent actual results may differ from these estimates.

Estimates and underlying assumptions are regularly reviewed. Any change to estimates is recognised in the period if the change affects only that period, or into future periods if it also affects future periods.

Significant Forecasting Assumptions

In preparing this Long Term Plan it was necessary for Council to make a number of assumptions about the future. The following tables identify those forecasting assumptions which are significant in that if actual future events differ from the assumptions, it will result in material variances to this Plan. The table also identifies the risks that underlie those assumptions, the reason for that risk, and an estimate of the potential impact on the Plan if the assumption is not realised.

A number of assumptions have such a high level of uncertainty the financial impact of a change in the assumption is not able to be quantified. In these situations a description of the impact has been provided.

Assumption	Risk	Level of Uncertainty	Reasons and Financial Impact of Uncertainty
Capital Programme and infrastructure assets			
<p>Capital Works, including the SCIRT programme. Programmes and projects are delivered within budget and on time.</p>	<p>Actual costs will vary from estimates, due to higher input prices and/or delivery delays, resulting in budget shortfalls. These are partially offset by the delay in borrowing.</p> <p>Some projects which are to repair earthquake damage are still to be finally costed.</p> <p>Depending on the asset a delay in the rebuild capital works programme could result in higher reactive maintenance and operating costs for the essential services.</p> <p>Capital cost estimates for renewing horizontal infrastructure assets are based on pre-quake renewal rates adjusted for inflation, market escalation and increased construction requirements. Should costs not reduce to these levels, either an increased budget would be required, or some renewals works would be deferred.</p>	High	<p>At the time this Plan was adopted Council, insurers, and central Government were still refining estimates of the cost to repair earthquake related asset damage and the timing of these repairs. Final capital works and ongoing related operating impact estimates will vary from this Plan.</p> <p>Any additional financial subsidies would have a positive impact for rate payers by reducing the amount of new borrowing required.</p> <p>There are also market capacity issues in delivering the volume of work planned.</p> <p>Should the level of capital works be unable to be completed as planned in any year of the long term plan this will result in projects being carried forward. The implications of this are:</p> <ul style="list-style-type: none"> • projects may cost more than planned due to inflation. • less funds will need to be borrowed in the short term. Delaying new borrowing will impact on the timing of financing costs. <p>The cost estimate risk is considered high due to the ongoing uncertainty of market conditions related to the extent and duration of rebuild activity and wider economic influences on the cost of capital works. Any inflationary increase in Council's costs that is not offset by efficiency gains or revenue is likely to impact the timing of future works or increase borrowing.</p>

Assumption	Risk	Level of Uncertainty	Reasons and Financial Impact of Uncertainty
			<p>For Anchor projects we have assumed that the Council's contribution is its maximum contribution (in line with the Cost Share Agreement). However, for some of the assets, in particular the Stadium, delays in construction could result either in Council's contribution increasing due to inflation and other cost increases, or the project being reduced in scope to meet the budget.</p>
<p>Sources of funds for replacing assets. The sources of funds will occur as projected.</p>	<p>Funding does not occur as projected.</p>	<p>Moderate</p>	<p>Council are still refining cost estimates of earthquake related asset damage and the associated funding sources. The risk is that Council assumes a higher share of the cost. This will be funded by additional borrowing provided the Council has sufficient capacity to borrow the additional funds. In the event that the Council cannot borrow additional funds it would need to consider other sources of funding or reductions in the planned capital programme or levels of service.</p> <p>The impact to ratepayers of every \$10 million of additional borrowing for capital works is a 0.25% increase to rates spread over two years. This increase accounts for the interest cost and repayment of the borrowing.</p>
<p>Asset life. Useful life of assets is as recorded in asset management plans or based upon professional advice (The Accounting Policies detail the useful lives by asset class)</p>	<p>Damage to assets as a result of the earthquake is such that their useful lives are shortened significantly.</p>	<p>Moderate</p>	<p>Work has not yet been completed to determine the condition of assets in the lesser affected areas. Earlier replacement would put more pressure on the Council's capital programme, leading to higher depreciation expense and financing costs.</p> <p>[This is also discussed in the Infrastructure Strategy.]</p>

Assumption	Risk	Level of Uncertainty	Reasons and Financial Impact of Uncertainty																																																																											
<p>Carrying value of assets. The opening balance sheet reflects the correct asset values.</p> <p>The carrying value of assets are revalued on a regular basis</p>	<p>All assets are not correctly recorded at their revalued amounts.</p> <p>Asset revaluations will change projected carrying values of the assets and depreciation expense.</p>	Moderate	<p>Land and buildings, wastewater and roading assets were revalued as at 30 June 2015 and the findings incorporated into the opening balance sheet. Because of the number of buildings which were valued the valuers assumed no damage and an adjustment was made for the loss of value due to impairment.</p> <p>A general provision was made for damage to wastewater assets because of the ongoing difficulty in assessing their condition.</p> <p>Stormwater assets have not yet been revalued and an adjustment was made based on the movement in similar asset classes.</p> <p>These adjustments may prove to be incorrect.</p> <p>Differences in carrying value will affect levels of depreciation.</p>																																																																											
Inflation. Growth and Population																																																																														
<p>Inflation. The price level changes projected will occur. In developing this plan Council based its inflation projections on information provided by Business Economic Research Limited to all local authorities. Different weighted average inflation figures for capital and operational items are used due to the different mix of inputs. Inflation adjustments used are:</p> <table border="1" data-bbox="192 866 459 1090"> <thead> <tr> <th></th> <th>Capital</th> <th>Opex</th> </tr> </thead> <tbody> <tr> <td>2017/18</td> <td>2.4%</td> <td>2.0%</td> </tr> <tr> <td>2018/19</td> <td>2.5%</td> <td>2.1%</td> </tr> <tr> <td>2019/20</td> <td>2.6%</td> <td>2.2%</td> </tr> <tr> <td>2020/21</td> <td>2.7%</td> <td>2.3%</td> </tr> <tr> <td>2021/22</td> <td>2.7%</td> <td>2.3%</td> </tr> <tr> <td>2022/23</td> <td>2.8%</td> <td>2.4%</td> </tr> <tr> <td>2023/24</td> <td>2.9%</td> <td>2.4%</td> </tr> <tr> <td>2024/25</td> <td>2.9%</td> <td>2.5%</td> </tr> </tbody> </table>		Capital	Opex	2017/18	2.4%	2.0%	2018/19	2.5%	2.1%	2019/20	2.6%	2.2%	2020/21	2.7%	2.3%	2021/22	2.7%	2.3%	2022/23	2.8%	2.4%	2023/24	2.9%	2.4%	2024/25	2.9%	2.5%	<p>Inflation will be higher or lower than anticipated</p> <p>Inflation on costs will not be offset by inflation on revenues.</p>	<p>Moderate</p> <p>Moderate</p>	<p>Any inflationary increase in Council's costs that is not offset by efficiency gains or revenue increases is likely to impact on rates.</p>																																																
	Capital	Opex																																																																												
2017/18	2.4%	2.0%																																																																												
2018/19	2.5%	2.1%																																																																												
2019/20	2.6%	2.2%																																																																												
2020/21	2.7%	2.3%																																																																												
2021/22	2.7%	2.3%																																																																												
2022/23	2.8%	2.4%																																																																												
2023/24	2.9%	2.4%																																																																												
2024/25	2.9%	2.5%																																																																												
<p>The following BERL rates were used in determining the weighted average for capital expenditure:</p>																																																																														
<table border="1" data-bbox="192 1161 1944 1313"> <thead> <tr> <th></th> <th>Weighting</th> <th>2015/16</th> <th>2016/17</th> <th>2017/18</th> <th>2018/19</th> <th>2019/20</th> <th>2020/21</th> <th>2021/22</th> <th>2022/23</th> <th>2023/24</th> <th>2024/25</th> </tr> </thead> <tbody> <tr> <td>Roads</td> <td>25%</td> <td>0.4</td> <td>1.8</td> <td>1.9</td> <td>2.2</td> <td>2.3</td> <td>2.3</td> <td>2.3</td> <td>2.3</td> <td>2.4</td> <td>2.4</td> </tr> <tr> <td>Earthmoving</td> <td>3%</td> <td>1.7</td> <td>2.3</td> <td>1.9</td> <td>1.7</td> <td>1.8</td> <td>1.9</td> <td>1.9</td> <td>2.0</td> <td>2.1</td> <td>2.2</td> </tr> <tr> <td>Pipelines</td> <td>37%</td> <td>1.8</td> <td>2.3</td> <td>3.0</td> <td>3.2</td> <td>3.2</td> <td>3.3</td> <td>3.4</td> <td>3.5</td> <td>3.6</td> <td>3.7</td> </tr> <tr> <td>Other</td> <td>35%</td> <td>1.5</td> <td>1.9</td> <td>2.1</td> <td>2.2</td> <td>2.3</td> <td>2.3</td> <td>2.4</td> <td>2.5</td> <td>2.6</td> <td>2.6</td> </tr> <tr> <td></td> <td>100%</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Weighting	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Roads	25%	0.4	1.8	1.9	2.2	2.3	2.3	2.3	2.3	2.4	2.4	Earthmoving	3%	1.7	2.3	1.9	1.7	1.8	1.9	1.9	2.0	2.1	2.2	Pipelines	37%	1.8	2.3	3.0	3.2	3.2	3.3	3.4	3.5	3.6	3.7	Other	35%	1.5	1.9	2.1	2.2	2.3	2.3	2.4	2.5	2.6	2.6		100%																
	Weighting	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25																																																																			
Roads	25%	0.4	1.8	1.9	2.2	2.3	2.3	2.3	2.3	2.4	2.4																																																																			
Earthmoving	3%	1.7	2.3	1.9	1.7	1.8	1.9	1.9	2.0	2.1	2.2																																																																			
Pipelines	37%	1.8	2.3	3.0	3.2	3.2	3.3	3.4	3.5	3.6	3.7																																																																			
Other	35%	1.5	1.9	2.1	2.2	2.3	2.3	2.4	2.5	2.6	2.6																																																																			
	100%																																																																													

Assumption	Risk	Level of Uncertainty	Reasons and Financial Impact of Uncertainty
<p>Economic Environment. At the time of finalising this Plan the performance of the New Zealand economy is driven by the Auckland expansion and the Canterbury rebuild. Council has prepared this Plan on the basis that the current predictions about the economy and speed of recovery will prove correct.</p>	<p>The current rebuild and recovery slows or the economy moves into a new recession.</p>	<p>Moderate</p>	<p>While the New Zealand economy is currently in a strong position the availability and cost of resources including labour and materials could constrain the speed of the recovery. Building costs have increased due to the demand on resources and may impact rebuild and non-earthquake related projects, while accommodation issues along with the labour demand by Auckland could affect the ability of the region to secure and retain the temporary workforce required for the rebuild. Any slow down in recovery will impact on the rating base. Current housing demand will peak and may correct itself through value adjustment downwards – possibly over the next 3-5 years.</p>
<p>Growth and land use change on development contributions. Council collects development contributions from property developers to fund the capital costs of growth in the City's infrastructure. The amount collected is dependent on the forecast growth in the number of residential, commercial, industrial, and other properties. This forecast is based on Council's Growth Model adjusted for expected post-earthquake activity.</p> <p>The location and timing of future residential and business development.</p>	<p>If growth in the number of properties varies considerably from forecasts there is a possibility that revenue collected from development contributions will be too much or too little to fund Council's capital programme.</p> <p>If the timing of growth differs significantly from forecast this will impact on Council's cash flows and may necessitate changes to planned borrowing.</p> <p>The location and timing of development is determined by a number of factors outside the control of the council such as market factors.</p>	<p>Moderate</p> <p>Moderate</p>	<p>The timing of growth, and its impact on Council's development contributions revenue, can impact on the borrowing and interest expense assumptions in this Plan.</p> <p>This may mean that growth could occur in different areas or at different rates than projected. This would have an impact on planned infrastructure provision by either requiring projects to be brought forward or delayed.</p>
<p>Population. Planning for activities, and thus the likely cost of providing those activities is on the assumption that the population of Christchurch will increase at the rate forecast by Council's growth model. That model predicts the population of Christchurch to reach 383,700 by 2025, an increase of 6% over 2015 with the number of households increasing 13% over the same period.</p>	<p>That population growth is higher than projected, and Council will need to provide additional unplanned services and infrastructure.</p> <p>That population growth is lower than projected, and the Council will be required to support excess levels of infrastructure and service delivery.</p>	<p>Moderate</p> <p>Moderate</p>	<p>Population projections are based upon a standard set of demographic assumptions. However, the impact of the earthquake and the speed of the rebuild could alter these assumptions. Therefore the level of risk is moderate and could impact the cost of providing activities</p> <p>Net increases in inward migration fuelled by a rebuild are difficult to predict as is their sustainability in the medium term.</p>

Assumption	Risk	Level of Uncertainty	Reasons and Financial Impact of Uncertainty																														
<p>Rating Base The capital value of Christchurch (post revaluation) is expected to increase across the years of the LTP. The projected percentage increase in rates includes the assumption that growth in the capital value of the city will have generated the additional rates revenue as outlined in table below,</p> <table border="1" data-bbox="192 419 448 638"> <thead> <tr> <th>Year</th> <th>Growth %</th> <th>\$m</th> </tr> </thead> <tbody> <tr> <td>2016</td> <td>2.9%</td> <td>11.08</td> </tr> <tr> <td>2017</td> <td>2.1%</td> <td>8.1</td> </tr> <tr> <td>2018</td> <td>0.7%</td> <td>2.7</td> </tr> <tr> <td>2019</td> <td>0.7%</td> <td>2.9</td> </tr> <tr> <td>2020</td> <td>0.7%</td> <td>2.9</td> </tr> <tr> <td>2021</td> <td>0.8%</td> <td>3.1</td> </tr> <tr> <td>2022</td> <td>0.9%</td> <td>3.9</td> </tr> <tr> <td>2023</td> <td>1.1%</td> <td>4.5</td> </tr> <tr> <td>2024</td> <td>0.9%</td> <td>3.6</td> </tr> </tbody> </table> <p>The growth in the early years is mainly due to the rebuild of the city following the 2011 earthquakes and returns to more moderate levels in the medium and later years of the plan.</p> <p>Residential growth was higher than expected in early 2015/16 before returning to more expected levels during the remainder of the financial year. Although growth projections are unchanged, revenue is slightly higher due to the increased base.</p>	Year	Growth %	\$m	2016	2.9%	11.08	2017	2.1%	8.1	2018	0.7%	2.7	2019	0.7%	2.9	2020	0.7%	2.9	2021	0.8%	3.1	2022	0.9%	3.9	2023	1.1%	4.5	2024	0.9%	3.6	<p>The rating base grows at a rate different to that projected.</p>	<p>Moderate</p>	<p>Variances between the forecast and actual growth in the rating base are likely to cause changes to the total rates revenue collected.</p>
Year	Growth %	\$m																															
2016	2.9%	11.08																															
2017	2.1%	8.1																															
2018	0.7%	2.7																															
2019	0.7%	2.9																															
2020	0.7%	2.9																															
2021	0.8%	3.1																															
2022	0.9%	3.9																															
2023	1.1%	4.5																															
2024	0.9%	3.6																															
<p>Aging population. A quarter of the population of Christchurch is expected to be over 65 years by 2041, compared with 15% at present. The number of people over 80 years of age is expected to double in the next 20 years</p>	<p>If the rate of aging is different then the range and types of services that have factored in the needs of older persons may need to change.</p>	<p>Low</p>	<p>Age projections are provided by Statistics New Zealand on a nation-wide basis. The projections for people who will be in post retirement age groups is determined by the current population structure which does not change significantly, especially in the ages from 45 to 65 years, which will be the retirement age group in the next 20 years.</p> <p>The impact on Christchurch may be different from the rest of New Zealand due to the effect of the rebuild. There is the potential for a younger demographic to remain in the City at the completion of the rebuild projects.</p>																														
<p>Impact of policies and external factors</p>																																	
<p>Council policy. There will be no significant changes to Council policy as summarised in this plan.</p>	<p>New legislation is enacted that requires a significant policy response or business change from Council or, CERA uses its statutory powers such that a change is required to Council policy.</p>	<p>Low</p>	<p>Dealing with changes in legislation is part of normal Council operations.</p>																														

Assumption	Risk	Level of Uncertainty	Reasons and Financial Impact of Uncertainty
New Zealand Transport Agency subsidies. Requirements and specifications for the performance of subsidised work will not alter to the extent they impact adversely on operating costs.	Changes in subsidy rate and variation in criteria for inclusion in subsidised works programme.	Low	Changes to the funding priorities of New Zealand Transport Agency are outside Council control. The maximum financial impact would be elimination of the subsidy, estimated at \$45 million per annum.
Resource Consents. Conditions of resource consents held by Council will not be significantly altered.	Conditions required to obtain/maintain the consents will change, resulting in higher costs than projected, and these costs will not be covered by planned funding.	Moderate	Advance warning of likely changes is anticipated. The financial impact of failing to obtain/renew resource consents cannot be quantified.
Legislative change. Council will continue to operate within the same general legislative environment, and with the same authority, as it does at the time this Plan is published.	Should the local government legislative environment change, the activities and services the Council plans to provide over the period of this Plan could change.	Moderate	The Government has several taskforces reviewing different aspects of local government, with some legislative change having occurred and further is expected to occur within the period of this Plan. At the time of preparing this Plan the Council is unable to determine how potential legislative change might impact its operations or quantify the potential financial impact.
Potential climate change impacts. In its Climate Smart Strategy, the Council follows New Zealand Government advice about anticipated changes for Christchurch and is meeting legal obligations placed on the Council to consider the impacts of climate change. Following this advice, our community within the next 90 years must prepare for: a. 100 centimetre rise in sea-level; b. a temperature increase of 2 degrees Celsius; and c. changes in rainfall and extreme weather events.	The timing or severity of any climate change may vary.	Low	If the effect of climate change has been underestimated the financial effect will be significant over the longer term but not within the period of this Plan. Similarly, should the effect have been overestimated there is little impact on the period of this Plan.
Borrowing Related			
Credit Rating. The current rating is maintained.	Council's credit rating with Standard and Poor's is downgraded.	Low	There is still some uncertainty around the final rebuild costs. A downgrade would increase costs of borrowing. If the Council falls one notch from its current credit rating the cost of new borrowing will increase between 0.1 and 0.2 per cent per annum for the life of the borrowing. Increases in interest rates flow through to higher debt servicing costs and higher rates funding requirements. The total cost increase each year will depend on how much debt has been borrowed or refinanced since the rating downgrade. The additional cost is estimated to be between \$0.5 million to \$3 million per annum.

Assumption	Risk	Level of Uncertainty	Reasons and Financial Impact of Uncertainty
<p>Borrowing Costs. Net cost of borrowing (i.e. including current and projected debt) is projected to be 5.3% in 2016/17, rising to 5.75% by 2025.</p> <p>These averages include assumed long-term market interest rates (including Council's borrowing margin) of: 4.2% for 2016/17, 4.5% for 2017/18, 4.8% for 2018/19, and Rising thereafter to 6.2% from 2021/22.</p>	Interest rates will vary from those projected.	Moderate	Projections are based on conservative assumptions about future market interest rates. The cost of projected debt is hedged to minimise exposure to market rate fluctuations. Council manages interest rate exposure in accordance with its Liability Management Policy, and in line with advice from an independent external advisor.
<p>Securing External Funding. New, or renewal of existing borrowings on acceptable terms can be achieved.</p>	That new borrowings cannot be accessed to refinance existing debt or fund future capital requirements.	Low	The Council minimises its liquidity risk by maintaining a mix of current and non-current borrowings in accordance with its Liability Management Policy.
<p>Philanthropic Funding. Philanthropic funding will be able to be secured to assist with the funding for anchor projects.</p>	That philanthropic funding cannot be secured	Moderate	<p>The Crown Cost Share Agreement provides for \$10 million of philanthropic funding for the Central Library project.</p> <p>Council has engaged a consultant to scope the market for potential philanthropic funding and prepare a tactical fundraising plan. In addition, Council has approved and established a Major Community Project Philanthropic Funding steering Group.</p> <p>If such funding cannot be secured additional funding may be required by the Council in order to deliver the project.</p> <p>The options available to Council to replace this funding include:</p> <ul style="list-style-type: none"> • Additional borrowing if sufficient capacity within limits exists. • Sale of investments or assets; • Changes to levels of service or the capital programme.
<p>LGFA Guarantee. Each of the shareholders of the LGFA is a party to a deed of Guarantee, whereby the parties to the deed guarantee the obligations of the LGFA and they guarantee obligations of other participating local authorities to the LGFA, in the event of default.</p>	In the event of a default by the LGFA, each guarantor would be liable to pay a proportion of the amount owing. The proportion to be paid by each respective guarantor is set in relation to each guarantor's relative rates income.	Low	The Council believes the risk of the guarantee being called on and any financial loss arising from the guarantee is low. The likelihood of a local authority borrower defaulting is extremely low and all of the borrowings by a local authority from the LGFA are secured by a rates charge.

Assumption	Risk	Level of Uncertainty	Reasons and Financial Impact of Uncertainty
<p>Opening Debt: The opening debt of \$1,357 million is made up of;</p> <ul style="list-style-type: none"> • \$130 million of equity investments, mainly in CCTOs (Vbase \$115 million), • \$356 million of money borrowed for on-lending to CCTOs, (in accordance with the Council's Liability Management Policy), • \$435 million of earthquake related borrowings. • \$335 million of borrowing for capital works. • \$101 million finance lease (Civic Building). 	Actual opening debt differs from forecast.	Low	Council's debt requirements are well understood and closely managed. It is unlikely that differences in opening debt will have a material impact on the financial projections.
Investment related			
<p>Return on investments. Interest on general funds invested is calculated at 2.9% rising to 3.7% in 2020, and 4% thereafter.</p> <p>The return on the Capital Endowment Fund is calculated at 4.3% for 2016/17, and between 4.05% and 5.2% thereafter.</p>	Interest rates will vary from those projected.	Moderate	<p>Rates used are based on expert advice.</p> <p>If actual interest rates differ from those anticipated the impact will largely fall on the Capital Endowment Fund.</p>
<p>CCTO income. CCHL will deliver dividend income at the levels forecast in this Plan.</p>	<p>CCHL will deliver a lower than projected dividend and Council will need to source alternate funding. Our estimate of the reduced dividend stream may be incorrect as a result of the eventual selection of CCTOs to be either sold or sold down.</p> <p>Alternatively the investment by strategic partners in CCHL's investments could result in higher than projected dividends.</p>	Low	<p>CCTOs are monitored by their Statements of Intent and a quarterly reporting process. Returns are expected to continue as forecast in this Plan.</p> <p>Should additional dividend income be received the level of borrowing forecast in this plan will be reduced.</p>
<p>CCHL capital release The Council will receive \$600 million from CCHL via its capital release programme.</p>	<p>That \$600 million cannot be released within the planned time frame.</p> <p>A change in tax legislation or policy changes the tax treatment by Council of the dividends.</p>	<p>High</p> <p>Moderate</p>	<p>CCHL has been asked to provide the Council with a maximum of \$600 million via its capital release programme. In undertaking this exercise Council will take expert advice.</p> <p>This plan assumes that the \$600 million released by CCHL will be paid to Council by way of dividends with \$200 million being received in 2015/16, and \$200 million in each of 2017/18 and 2018/19. The timing of receipt could change depending on the methods of release selected and the impact on the Council's total debt and the Debt to Revenue ratio.</p> <p>A change in tax legislation or policy could result in the funds being returned to Council in a different manner or requiring the development of an alternative approach to maximising the value to Council from the \$600 million release. A tax cost</p>

Assumption	Risk	Level of Uncertainty	Reasons and Financial Impact of Uncertainty
			of approximately \$60 million would be the result, if no alternative was possible.
<p>Tax planning. The Council (parent) will be operating at a tax loss for the period covered by this Plan due to the availability of tax deductions on some Council expenditure. This allows the Council's profit-making subsidiaries to make payments (known as subvention payments) to Council instead of tax payments. It has been assumed that sufficient profits will be made within the wider group to ensure that subvention receipts are available.</p>	Subvention payments will be lower than planned.	Moderate	CCTOs are monitored by the Statement of Intent and a quarterly reporting process. Returns are expected to continue as forecast in this Plan.
Services and Operations			
<p>Social housing. This Plan has been prepared on the basis that Council's existing policy in relation to social housing continues. Specifically, that social housing operating and capital costs are funded solely through rental income.</p> <p>The current assumptions for Social Housing is a 4.3% rental increase in 2016/17. For 2017/18 onwards rents have been assumed to increase by 2% per year plus BERL inflation.</p>	These rent increases are not sufficient to enable the social housing portfolio to be financially viable in the long term.	High	<p>Council has consulted on setting up an entity to become a Community Housing Provider (CHP), able to access Government's Income Related Rent Subsidy (IRRS), which over a period of time will allow social housing to be financially viable. Council will have a 49% stake in the entity.</p> <p>Council has been progressing the formation of the CHP. Once the lease of the Council's social housing to the CHP is operational the tenancy agreements with current tenants will be assigned from the Council to the CHP.</p> <p>The date from which the CHP will lease the portfolio is yet to be determined.</p> <p>The financial impacts of any future CHP negotiation and financial terms and conditions are unable to be accurately assessed at present. It is assumed that once the final Trust deed is signed, the financial impacts will be able to be updated in the Annual Plan between draft and final. As social housing is ring-fenced from rates, there will be no impact on rates</p>
<p>Regional Land Transport Plan. Council's Long Term Plan aligns with the Councils submission to the Regional Transport Committee.</p>	The Regional Land Transport Plan is not finalised until late March, which could mean that not all projects are approved by the Regional Transport Committee.	Moderate	Any change to the approved projects would require a review of priorities as New Zealand Transport Agency funding is guided by the Regional Land Transport Plan. If projects are not included co-funding is unlikely to be available.
<p>Contract Rates. Re-tendering of major contracts will not result in cost increases other than those comparable with the rate of inflation.</p>	There is a significant variation in price from re-tendering contracts.	Moderate	Council would review the amount of work planned and undertaken.

Assumption	Risk	Level of Uncertainty	Reasons and Financial Impact of Uncertainty
<p>Anchor project ownership and operating costs The Cost Share Agreement is the underlying document that the Council has used to determine ownership and operating cost requirements.</p> <p>In most instances ownership is clear but where the Agreement is ambiguous Council has assumed as follows for the purposes of this Plan:</p> <ul style="list-style-type: none"> • Bus Exchange Crown operation for at least 3 years. Council assumes it will fund the operating costs from 2020 onwards. • The Frame, (Public realm) Council ownership and maintenance • The Square Council ownership and maintenance • Central Library Council ownership and operation • Car parking Council / private ownership and operation • Earthquake memorial Crown/ Council ownership and maintenance • Metro Sports Facility Council ownership and operation • Avon River Precinct CDHB and Council ownership and operation • Stadium For planning purposes we have assumed this will be completed towards the end of the LTP period, (although published CCDU updates indicate a completion date of Quarter 4 2019). The decision to push the construction to the end of the LTP period was used to assist Council's capital expenditure profile and avoid additional expenditure during the most constrained years. Council is currently in discussions with the Crown to enable mutual agreement to be reached on the delivery timetable. 	<p>The Cost Share is changed and Council is assigned responsibility for meeting the operating costs of additional venues.</p>	<p>Low</p>	<p>We are not expecting any additional operating or ownership costs from any other of the anchor projects.</p>
<p>Operational efficiency project - Great for Christchurch The purpose of this project is to identify opportunities for improved processes and efficiencies. This should also reduce overall operating costs through efficiencies.</p>	<p>Efficiencies or savings are not found or not able to be implemented in the expected time frame</p>	<p>Medium</p>	<p>A net cumulative saving of \$34 million has been included within the first three years of the Plan, continuing at \$18 million per annum thereafter. Because of the difficulty in identifying which areas will be affected, most of the savings have been included within the Corporate group of activities.</p>

Insurance cover and natural disaster financing			
<p>Insurance cover The Council has full Material Damage cover for all above ground buildings which are undamaged and fire cover for all other buildings.</p>	Risk of major loss through fire	Low	Financial impact is not expected to be significant.
<p>Riskpool membership obligations The Council is a member of Riskpool and has a portion of its public liability and professional indemnity insurance cover placed with it. Riskpool is a mutual liability trust fund, and calls can be made on members if necessary to meet unforeseen obligations.</p>	That the Riskpool fund determines that additional contributions from members are necessary as the result of unexpected or exceptional circumstances.	Low	No allowance has been made within the Plan for additional contributions as the likelihood is considered to be low.
<p>Natural disaster financial implications. The Christchurch region is susceptible to further damage from earthquake, flooding and tsunamis.</p>	<p>Limited insurance cover is in place for flooding and tsunamis. There is also limited earthquake cover over the new infrastructure network but none for the original assets because of the difficulty in identifying their condition.</p> <p>Council is self insuring on the basis of the strength of its balance sheet but could not meet the cost of another event similar to those in 2010 and 2011.</p>	Low	<p>Financial implications of another significant event are large, particularly in the first 10 years when our ability to borrow will be limited due to the high debt to revenue ratios forecast.</p> <p>Creating this ability within ten years from rates would unfairly burden the current ratepayer but it could be achieved by the further sell down of CCHL's investments.</p>

Proposed Revenue, Financing and Rating Policies

Revenue and Financing Policy
Remission and Postponement of Rates

Revenue and Financing Policy

Introduction

Council adopts its Revenue & Financing Policy under section 102 of the Local Government Act 2002.

The **purpose** of this Policy is to set out how each of Council's Activities is to be funded – that is, who pays for what, and why. The Policy outlines:

- Available funding mechanisms (e.g. rates, fees, borrowing, etc.),
- Council's funding considerations (i.e. the decision about how each Council Activity is to be funded and the process followed to reach that decision), including
 - funding of operating costs (i.e. the funding mix Council has chosen for each Activity's operating costs), and
 - funding of capital costs (i.e. the funding mix Council has chosen for each type of capital investment).

Note that the Revenue & Financing Policy simply sets out Council's decision about how each Activity is to be funded, and the thinking behind that decision. The application of this Policy is set out elsewhere:

- Rates charges and definitions are set out in the Funding Impact Statement,
- Fees and charges for all Activities are set out in the Fees & Charges Schedule,
- Development Contributions are set out in the Development Contributions Policy,
- Projected dollar revenues and costs for each Activity (and the Council as a whole) are set out in the Funding Impact Statement.

Available Funding Mechanisms

Council uses the following sources of funding.

General Rates

General rates are used to fund those services where the Council believes there is a public benefit even though it may not be to the whole community. They typically fund those activities where there is no practical method for charging individual users and the benefit is wider than just the specific user.

Council considers that fixed dollar charges are regressive, in that they represent a higher percentage tax on lower-value properties than on higher-value properties. However, it is considered appropriate for all property-owners to contribute at least a minimum amount towards the funding of Council Activities; Council has therefore determined to apply a relatively low-level Uniform Annual General Charge to each Separately Used or Inhabited Part of a Rating Unit (SUIP).

Council collects the bulk of its general rates in proportion to each Rating Unit's Capital Value. Capital Value represents the owner's full investment in the property, and is therefore considered to provide a more equitable basis for taxation than the Land Value or Annual Value alternatives permitted under section 13 of the Local Government (Rating) Act 2002.

Council considers that the benefits of its Activities are distributed unevenly between different sectors of the community – in particular, that business properties tend to benefit relatively more and remote rural, (farming & forestry) properties relatively less than residential properties. Council has therefore determined to apply Differentials to the value-based General Rate, based on the use to which the land is put:

- All properties will be charged a Standard rate, except those that meet the criteria for Business or Remote Rural (Farming & Forestry) set out in the Funding Impact Statement,
- Business properties will be charged at a differential rate which is higher than the Standard rate, and
- Remote Rural (Farming & Forestry) properties will be charged at a differential rate which is lower than the Standard rate.

Targeted Rates

Used to provide funding for specific Council activities, for example key water infrastructure (i.e. water supply, sewage, and land drainage) and for waste minimisation activities (i.e. yellow & green bins), Council applies these targeted rates to those ratepayers within the relevant serviced areas. The objective of these targeted rates is to fund the cash operating costs of each activity in each year. In addition:

- These targeted rates will collect a portion of the expected depreciation cost for each service over the planning period,
- The proportion of depreciation costs recovered through each targeted rate may differ from year to year, as this is considered desirable to help deliver predictable rates increases across all sectors.

Consequently, Council's current overall rating policy is to not recover all depreciation costs.

Council also uses a targeted rate to fund the operating cost of cycle-ways (part of Council's Transport Activity). The intention is for this targeted rate to provide only partial funding, with the balance of operating costs funded from other sources (particularly general rates and fees & charges).

Council may choose to fund capital investment through a targeted rate, if this is considered desirable in order to demonstrate that specific revenues are being applied to identified projects, or to ensure that at least some of the cost of investment is borne by the identified beneficiaries (e.g. to establish a new water or sewer network in a remote community).

Council may consider inviting Lump Sum Contributions from ratepayers affected by such capital-related targeted rates. However, the preference is to avoid such arrangements, as their potential equity benefits are considered to be usually outweighed by the long-term cost of administration.

The calculation of targeted rates shall be the same as for general rates – that is:

- Fixed dollar rates will be charged per Separately Used or Inhabited Part of a Rating Unit, and
- Value-based rates will be charged based on Capital Value.

Development Contributions

Where Council is required to make capital investment in response to growth in the District (i.e. new subdivision and/or more intensive development of existing developed land), then it will seek to recover a portion of the cost of this investment from those property owners undertaking such growth.

The intention of this recovery is to collect the bulk of Council's overall investment in growth-related infrastructure across the District over time; it is explicitly *not* intended that the amount charged in relation to an individual development will be used to fund Council infrastructure related to that development.

Grants & Subsidies

Some Council Activities qualify for a grant or subsidy from the Crown – most importantly from the New Zealand Transport Agency (NZTA) for qualifying roading expenditure, but also from the NZ Fire

Service, Creative NZ, and other entities. These are used as the initial source of funding where they're available.

Fees & Charges

Council typically collects fees and charges where an Activity is perceived to provide benefit primarily to identifiable individuals or groups (i.e. user-pays), or where the need for the Activity is driven by the actions or inactions of identifiable individuals or groups (i.e. exacerbator-pays).

However, consideration is also given to whether each fee or charge is economically viable (including whether full cost recovery may result in an unacceptable decrease in the use of Council services), and whether such charging may undermine one of Council's identified core Community Outcomes (see "Council's Funding Considerations" below).

Borrowing

Other than for the routine renewal of infrastructure (which is expected to occur more or less consistently each year and is funded from rates), borrowing is undertaken to fund spending where the benefit is perceived to endure for multiple years –for example, capital investment undertaken for service improvements, growth (prior to the collection of Development Contributions), and earthquake repairs.

Short term, Council is borrowing to fund earthquake response costs for the 2016-17 year.

Borrowing is undertaken at a corporate level (i.e. as a single debt portfolio), for reasons of efficient debt management. However, interest costs are allocated to individual Council Activities for budgeting and funding purposes, in proportion to the amount of depreciation generated by that Activity.

Proceeds from asset sales

Proceeds from asset sales (or non-sale capital release from commercial investments) will be used to reduce

debt or fund capital investment relating to new assets or earthquake recovery.

Interest, Dividends, & Other Revenues

Council's principal investment revenues are the dividends received from its commercial subsidiaries (most importantly Christchurch City Holdings Ltd). Cash investments are generally only held for liquidity purposes, as Council is a net borrower.

Income from dividends, interest, and other sources not described above (e.g. petrol taxes) are collectively treated as corporate revenues and are assumed to accrue to general ratepayers – i.e. they are not allocated against specific Activities, but reduce the amount of general rates that Council needs to collect to fund those Activities.

Council's Funding Considerations

Council's decision about which funding mechanism(s) to use to fund each Activity is guided by the following considerations:

- **Community Outcomes** (i.e. what the Activity is trying to achieve) – the source of funding for each Activity is decided after considering the Community Outcome(s) to which it contributes. Council has identified five core Community Outcomes, details of which are provided separately in the Council's Long Term Plan:
 - Liveable City (including housing, transport, and urban design),
 - Strong Communities (including public safety, recreation, heritage, and community participation),
 - Healthy Environment (including water quality, sustainable use of resources, and biodiversity protection),
 - Prosperous Economy (developing a strong business and economic base), and
 - Good Governance (including public confidence in Council's decision-making and effective stewardship of Council resources).

- **User-pays** (i.e. how the benefits of an Activity are distributed) – where the primary benefit from a Council Activity is provided to an identifiable group, then it is preferable for that group to bear the principal cost of the Activity.
- **Exacerbator-pays** (i.e. where the Activity is required due to the activities or inactions of identifiable groups) – it is preferable for such costs to be paid for by those groups contributing to the need for the Activity.
- **Inter-generational equity** (i.e. the period over which the benefits of an Activity occur) – most operational expenditure provides a benefit only during the year that it is spent, so is best funded from current revenues; however, capital investments usually provide benefits over many years, so may be more appropriately funded through borrowing (which is repaid over multiple years).
- **Potential for distinct funding sources** – it may improve the transparency and accountability of Council spending on any particular Activity if its funding is sourced independently of other Activities (e.g. through specific user-charges or a targeted rate), particularly where the cost is significant (such as water infrastructure) or where it is considered desirable to demonstrate that funding is being spent on a specific project or set of projects (such as cycle-ways). The potential benefit of such improved transparency and accountability are weighed against the cost of having to administer the separate funding stream.

Council's choice of funding for each Activity is also guided by the overall impact that any allocation of charges and costs may have on the Community. In particular, although some Activities should arguably be funded by user fees and charges due to the level of private benefit they provide, Council may consider such user-charging inappropriate – for example, full user-funding of libraries and swimming pools may

result in these services no longer being provided, and also conflicts with Council's identified "Strong Community" Community Outcome.

Council has therefore determined that the following Activities will receive a material amount of funding from General Rates:

- Roads & Footpaths
- Parks & Open Spaces
- Natural Environment
- Arts & Culture
- Sports & Recreation
- Economic Development
- Resilient Communities
- Strategic Governance
- Strategic Policy & Planning

Funding of Operating Costs

Where an Activity is paid for through a number of funding mechanisms, Council's practice is to meet its operating costs in the first instance from fees & charges and grants & subsidies (subject to the considerations outlined above). If the Activity requires further operational funding, this remainder is funded through rates.

This section sets out Council's operational funding decision for each Activity, using three tables:

- *Table 1, Community Outcome* – this table identifies the Community Outcomes to which the Activity **primarily** contributes, on a simple yes / no scale (it is acknowledged that some Activities contribute to more outcomes than those shown).
- *Table 2, Funding Principles* – this table shows how the Council has considered other funding considerations in relation to the Activity, using a simple high / medium / low scale:

- User-pays – the degree to which the Activity can be attributed to individuals or identifiable groups rather than the community as a whole;
 - Exacerbator-pays – the degree to which the Activity is required as a result of the action (or inaction) of individuals or identifiable groups;
 - Inter-generational equity – the degree to which benefits can be attributed to future periods; and
 - Separate funding – the degree to which the costs and benefits justify separate funding for the Activity.
- *Table 3, Funding Decision* – this table shows Council’s broad funding target for the Activity (i.e. how much is paid for by individuals / groups, and how much by the community as a whole), and the associated funding mechanism used (i.e. general rates, targeted rates, user charges, etc.). As the precise balance between individual / group and community funding may vary in practice (particularly for volumetric fees and charges), the funding target is expressed in broad terms rather than specific percentages:
 - Low = this source provides 0%-25% of the funding for this Activity;
 - Medium = this source provides 25%-75% of the funding for this Activity; and
 - High = this source provides 75%-100% of the funding for this Activity.

The specific revenue and cost projections for the current planning period are shown in the individual Funding Impact Statements by group of activity.

Water Supply

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
-	-	Y	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
High	Low	Low	High

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
High	Low	<ul style="list-style-type: none"> Targeted Rate (High) Fees & Charges (Low) 	<ul style="list-style-type: none"> n/a

Comment: The benefits of this Activity are relatively easy to associate with those properties which are connectable to Council infrastructure, making a Targeted Rate funding mechanism both desirable and practicable.

Sewage Collection & Treatment

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
-	-	Y	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
High	Low	Low	High

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
High	Low	<ul style="list-style-type: none"> Targeted Rate (High) Fees & Charges (Low) 	<ul style="list-style-type: none"> Grants & Other (Low)

Comment: The benefits of this Activity are relatively easy to associate with those properties which are connectable to Council infrastructure, making a Targeted Rate funding mechanism both desirable and practicable.

Stormwater Drainage

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
-	Y	-	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
High	Low	Low	High

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
High	Low	• Targeted Rate (High)	• Fees & Charges (Low)

Comment: The benefits of this Activity are relatively easy to associate with those properties which are protected by Council's infrastructure, making a Targeted Rate funding mechanism both desirable and practicable.

Flood Protection & Natural Waterways

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
-	Y	-	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
High	Low	Low	High

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
High	Low	• Targeted Rate (High)	• n/a

Comment: The benefits of this Activity are relatively easy to associate with those properties which are protected by Council's infrastructure, making a Targeted Rate funding mechanism both desirable and practicable.

Roads & Footpaths

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
Y	-	-	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Medium	Low	Low	Low

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
Low	High	<ul style="list-style-type: none"> Fee & Charges (Low) 	<ul style="list-style-type: none"> General Rates (High) Grants & Other (Low)

Comment: This Activity is considered to be of primary benefit to road users. However, it is not considered practicable or desirable to fund the Activity separately, because Council’s roading network is considered to be qualitatively different from those of its infrastructure or service Activities where separate funding is used – in particular:

Significant benefit arguably also accrues to non-users, to a greater extent than for other infrastructure networks (reflected in the “Medium” user-pays consideration in Table 2), and

The extent of “use” (and therefore the extent of liability to be paid) is more difficult to determine than for other Activities.

This Activity is therefore primarily funded by the community as a whole (note, for the purpose of this Financial Impact Statement, NZTA grants are treated as “Community-sourced”, as they are paid by central government rather than individuals or groups within the District).

Transport

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
Y	-	-	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Medium	Low	Low	Medium

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
Medium	Medium	<ul style="list-style-type: none"> Fees & Charges (Medium) Targeted Rates (Low) 	<ul style="list-style-type: none"> General Rates (Low) Grants & Other (Low)

Comment: Funding considerations for this Activity are similar to those for Roads & Footpaths above. However, Council considers that it is more practicable to fund some of the cost of the Activity separately, resulting in a lower reliance on General Rates funding than for Roading. Note that Targeted Rate funding is from the Active Travel rate, which is a universal fixed rate and so is regarded as funding from the community as a whole.

Parks & Open Spaces

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
-	Y	-	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Low	Low	Low	Low

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
Low	High	<ul style="list-style-type: none"> Fees & Charges (Low) 	<ul style="list-style-type: none"> General Rates (High) Grants & Other (Low)

Comment: This Activity includes Cemeteries, the cost of which is approximately half-funded through user charges. However, the Activity as a whole is considered to provide benefit to the community as a whole, and therefore most appropriately funded through general rates.

Refuse Minimisation

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
-	-	Y	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Low	High	Medium	Medium

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
Medium	Medium	<ul style="list-style-type: none"> Targeted Rate (Medium) Fees & Charges (Low) 	<ul style="list-style-type: none"> General Rates (Medium) Grants & Other (Low)

Comment: Council wishes to take an environmentally responsible approach to the management of recyclable and compostable waste, for the benefit of current and future communities. It is therefore considered appropriate to partially subsidise this Activity through general rates.

Natural Environment

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
-	-	Y	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Low	Low	High	Low

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
Low	High	• Fees & Charges (Low)	• General Rates (High)

Comment: Council wishes to contribute to a sustainable environment for the benefit of the current and future communities. Funding this activity through general rates is therefore considered appropriate.

Heritage Protection

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
-	Y	-	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Low	Low	High	Low

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
Low	High	• n/a	• General Rates (High)

Comment: Council wishes to contribute to the preservation of the District's heritage for the benefit of the current and future communities. Funding this activity through general rates is therefore considered appropriate.

Arts & Culture

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
-	Y	-	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
High	Low	Medium	Low

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
Low	High	<ul style="list-style-type: none"> Fees & Charges (Low) 	<ul style="list-style-type: none"> General Rates (High) Grants & Other (Low)

Comment: Although this Activity arguably only benefits the individuals and groups participating, the Council wishes to maximise the potential for broad community participation (within financially prudent limits) for the benefit of the current and future communities. It is therefore considered appropriate to subsidise this Activity through general rates.

Sports & Recreation

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
-	Y	-	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
High	Low	Low	Medium

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
Medium	Medium	<ul style="list-style-type: none"> Fees & Charges (Medium) 	<ul style="list-style-type: none"> General Rates (Medium) Grants & Other (Low)

Comment: Although this Activity arguably only benefits the individuals and groups participating, the Council wishes to maximise the potential for broad community participation (within financially prudent limits). It is therefore considered appropriate to partially subsidise this Activity through general rates.

Economic Development

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
-	-	-	Y	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Low	Low	Medium	Low

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
Low	High	<ul style="list-style-type: none"> Fees & Charges (Low) 	<ul style="list-style-type: none"> General Rates (High) Grants & Other (Low)

Comment: The Council considers it has a role in the promotion and economic development of the city, within financially prudent limits. This Activity is considered to benefit the current (and future) community as a whole, so is appropriate to fund largely from general rates.

Resilient Communities

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
-	Y	-	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Low	Low	Low	Low

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
Low	High	<ul style="list-style-type: none"> Fees & Charges (Low) 	<ul style="list-style-type: none"> General Rates (High) Grants & Other (Low)

Comment: This Activity includes Civil Defence and rural fire management, as well as community grants and support for community events. Apart from Community Facilities (around two-thirds of which is funded through user-charges), these activities are considered to benefit the community as a whole, making general rates funding appropriate.

Housing

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
Y	-	-	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
High	Low	Medium	High

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
High	Low	• Fees & Charges (High)	• Grants & Other (Low)

Comment: Council considers that this Activity provides some community-wide benefit by providing affordable housing to those in need. Housing rentals are intended to be sufficient to cover operating costs without subsidy from other sources.

Regulation & Enforcement

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
Y	-	-	-	-

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Medium	Medium	Medium	Medium

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
Medium	Medium	• Fees & Charges (Medium)	• General Rates (Low) • Grants & Other (Low)

Comment: Council considers it appropriate to recover the bulk of its costs relating to licensing, enforcement, and consenting from the individuals or groups benefitting from the service (i.e. user or exacerbator pays). The overall funding mix in Tables 2 & 3 is only “Medium”, however, because this Activity group also includes the on-going development and management of Council’s building policy and district planning, which are more generic activities appropriately funded largely from general rates.

Strategic Governance, and Strategic Policy & Planning

Table 1: Community Outcome

Liveable City	Strong Community	Healthy Environment	Prosperous Economy	Good Governance
-	-	-	-	Y

Table 2: Funding Principles

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Low	Low	Medium	Low

Table 3: Funding Decision

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
Low	High	<ul style="list-style-type: none"> • Fees & Charges (Low) 	<ul style="list-style-type: none"> • General Rates (High) • Grants & Other (Low)

Comment: The cost of Council's governance and planning is inherently a cost borne by the community as a whole, and so is funded largely from general rates.

Funding of Capital Costs

The term “Capital Cost” includes a range of relatively long-term investment spending:

- Equity investment in Council-controlled organisations (most importantly, Christchurch City Holdings Ltd., which owns the city’s shares in the airport, port company, electricity lines company, and others);
- Network and community assets (the broadest category, including water and sewage networks, libraries, community halls, and social housing, and including strategic assets purchased in advance of need – for example, a drainage basin purchased to support anticipated future development); and
- Other assets (such as general plant and equipment).

Having considered the factors in section 101(3) of the Local Government Act 2002, the Council considers that capital investment in any particular Council Activity contributes to the same Community Outcomes as the operating costs of that Activity (per tables above), and will tend to have the same distribution of benefits across the community. However, most capital investments are long-term in nature, so inter-generational equity is a far more important driver of Council’s capital funding decision than it is for operational funding.

Council has therefore determined that capital costs will be funded in accordance with the following **principles**:

- Investment in assets of a commercial or revenue-generating nature should be funded by borrowing, and be either self-funding or expected to deliver a net benefit to ratepayers in the long-term – any difference between investment income and funding costs in individual years will be allocated to or supported by general rates.
- Non-commercial capital investments will be funded in the first instance from borrowing, offset where appropriate by NZTA grants and asset sales. Where the spending is to provide new assets to service growth (ie. new subdivisions and/or more intensive development of developed land), the growth component is funded from Development Contributions
- Capital renewals – where capital spending is expected to be relatively consistent from year to year (in particular, the renewal or replacement of existing infrastructure assets as they approach the end of their economic lives), the required funding is from rates.
- Earthquake repairs are funded from insurance proceeds, Crown contributions, asset sales (or non-sale capital release from commercial investments), rates, and borrowing.

Table: Council’s Capital Funding Policy, by Investment Type

Investment type	Initial funding	Serviced and/or repaid by:
Equity investment in CCOs / CCTOs	<ul style="list-style-type: none"> • Debt (interest only) 	<ul style="list-style-type: none"> • Dividends and Rates,
Network & Community assets: <ul style="list-style-type: none"> • Renewal / replacement • Service Improvement • Earthquake repairs 	<ul style="list-style-type: none"> • Rates • Debt • Insurance proceeds, Crown contributions, asset sales (or non-sale capital release), rates, debt 	<ul style="list-style-type: none"> • n/a • Rates • Debt and Rates
<ul style="list-style-type: none"> • Growth 	<ul style="list-style-type: none"> • Debt and Development Contributions 	<ul style="list-style-type: none"> • Debt and Development Contributions
Other assets	<ul style="list-style-type: none"> • Debt 	<ul style="list-style-type: none"> • Rates

The application of these principles to individual Activities is tabulated below. The High / Medium / Low scale is the same as applied to the operational tables above. The specific capital spending and funding projections for the current planning period are shown in the individual Funding Impact Statements by group of activity.

Table: Council's Capital Funding Policy, by Activity

	Rates	Earthquake Recoveries	Borrowing	Development Contributions	Grants & Other
Water Supply	Medium	-	Low	Low	Low
Sewage collection & Treatment	Medium	Low	Low	Low	-
Stormwater Drainage	Medium	-	Medium	-	-
Flood Protection & Natural Waterways	Low	-	High	Low	-
Roads & Footpaths	Medium	Low	Medium	Low	Low
Transport	Low	-	Medium	Low	Medium
Parks & Open Spaces	Medium	-	Medium	Low	Low
Refuse Minimisation	Medium	Low	Low	-	Low
Natural Environment	-	-	-	-	-
Heritage Protection	-	-	High	-	-
Arts & Culture	Medium	Low	Medium	-	-
Sports & Recreation	Low	-	Medium	Low	-
Economic Development	-	-	-	-	-
Resilient Communities	Medium	-	Medium	-	-
Housing	-	-	-	-	High
Regulation & Enforcement	High	-	-	-	-
Strategic Governance, Policy & Planning	-	-	High	-	-

Rates Remission Policy

Objective of the policy

To provide rates relief in ten situations, to support either the fairness and equity of the rating system or the overall wellbeing of the community.

Remission 1: Not-for-profit community-based organisations

Objective

Certain types of land use are classified as “non-rateable” under Section 8 of the Local Government (Rating) Act 2002, including schools, churches, and land used for some conservation or recreational purposes. Such land may be either fully or 50% “non-rateable”, although any rates specifically for the purpose of water supply, sewage, and refuse collection must still be charged.

The objective of this remission is to provide rates relief to community-based organisations (including some that may be classified as non-rateable under section 8), to support the benefit they provide to the wellbeing of the Christchurch district.

Conditions and criteria

For not-for-profit community-based organisations which the Council considers deliver a predominant community benefit:

- Where the organisation occupies Council land under lease, up to 100% remission of all rates (except targeted rates for excess water and waste minimisation).
- Where the organisation occupies other land:

- Up to 100% remission on general rates (including the uniform annual general charge),
- Up to 50% remission (of the rates that would be payable if they were fully rateable) on targeted rates for standard water supply, sewerage, and land drainage,

Applications for this remission must be in writing. The extent of remission (if any) shall be determined at the absolute discretion of the Council, and may be phased in over several years.

The Council reserves the right to require annual applications to renew the remission, or to require certification from the applicant that the property is still eligible for the remission. Any residual rates payable must be paid in full for the remission to continue.

Remission applies to

Any community-based not-for-profit organisation whose activities, in the opinion of the Council, provide significant public good as a result of its occupation of the property.

The remission may (at Council’s absolute discretion) include property over which a liquor licence is held, provided this is incidental to the primary purpose of occupancy. This inclusion may also apply to those organisations classified as “non-rateable” under Section 8 of the Local Government (Rating) Act 2002.

The remission is not available to property owned or used by chartered clubs, political parties, trade unions (and associated entities), dog or horse racing clubs, or any other entity where the benefits are restricted to a class or group of persons and not to the public generally.

Any remission will only apply to the portion of the property used for the purpose for which the remission is granted.

Remission 2: Land occupied and used by the Council for community benefit

Objective

To support facilities providing benefit to the community, by remitting rates.

Conditions and criteria

The Council may remit all rates (other than targeted rates for excess water supply and water supply fire connection) on land owned by or used by the Council and which is used for:

- Those activities listed in section 4 of the Local Government (Rating) Act 2002 Schedule 1,
- Rental housing provided within the Council’s Social Housing activity, and
- Any other community benefit use (excluding infrastructural asset rating units).

Remission 3: Rates - Late payment penalties

Objective

Council charges penalties for late payment of rates, in accordance with sections 57 & 58 of the Local Government (Rating) Act 2002.

The objective of this remission is to enable such penalties to be waived where it is fair and equitable to do so, and to encourage ratepayers to clear arrears and keep their payments up to date.

Conditions and criteria

Council will consider remitting late payment penalties in the following three circumstances:

- *One-off ratepayer error* (including timing differences arising from payments via regular bank transactions).
 - This may only be applied once in any five-year period for business ratepayers, and in any two-year period for other ratepayers.
 - Only current-year penalties may be remitted.
 - Applications must state the reason for late payment, and deliberate non-payment will not qualify for remission.
 - Applications must generally be in writing, although staff may waive this requirement if they are satisfied that the full details of the application are recorded.
 - Payment of all outstanding rates (other than the penalties to be remitted) is required prior to the remission being granted.
- *Inability to pay* (including sickness, death, financial hardship, or other circumstances

where it is considered fair and equitable for the remission to be applied):

- Penalties imposed in the last two-year period may be remitted, where this would facilitate immediate payment of all outstanding rates (remission of penalties over a longer time period may be considered, if the amount of arrears is large).
- Where an acceptable arrangement to pay arrears and future rates over an agreed time period is to be implemented, then any penalties that would otherwise have been imposed over this time period may be remitted.
- Applications must generally be in writing, although staff may waive this requirement if they are satisfied that the full details of the application are recorded.
- *Full year payment* (i.e. where the ratepayer pays the financial year's rates in full, rather than in instalments):
 - Late penalties on the current year's Instalment 1 rates invoice will be remitted if current-year rates are paid in full by the due date for Instalment 2.

Remission applies to

Remission of late rates payments may be applied as follows:

- One-off error – to all rating units (although with different criteria for business units)
- Inability to pay – only to properties which are the primary private residence owned and occupied by the applicant
- Full-year payment – to all rating units

Remission 4: Contiguous parcels of land

Objective

Council charges a Uniform Annual General Charge (UAGC) as part of its general rates.

The objective of this remission is to waive the UAGC where doing so supports the purpose of the UAGC as set out in Council's Rating Policy.

Conditions and criteria

Council will consider remitting the UAGC rate where:

- Parcels of land under different ownership are contiguous (ie. sharing a boundary and in common usage, such that they should reasonably be treated as a single unit); OR
- It has been determined that a building consent will not be issued for the primary use of the land under the City Plan.

Remission applies to

All rating units.

Remission 5: Residential pressure wastewater system electricity costs

Objective

Following the 2010 and 2011 earthquakes, some gravity-fed wastewater disposal systems are being replaced by low pressure pump systems. This generally requires the pump to be connected to the electricity supply of the particular house that it serves.

The objective of this remission is to compensate affected homeowners for the additional electricity cost an average household has to pay to operate the new system.

Conditions and criteria

Affected ratepayers will receive a general rates remission equal to an amount determined by Council each year. The Council will make an effort to match this amount to the estimated annual electricity supply charges likely to be paid that year to operate the system.

The remission reflects the estimated annual cost for an average household and therefore only provides general compensation, not compensation reflecting the exact amount of the electricity charge actually paid by the homeowner.

Council's expectation is that where tenants pay for electricity, landlords will pass on the benefit of the remission to their tenants.

Any change to this remission policy must be the subject of consultation with affected residents prior to any decision being made.

For 2016/17, the remission is set at \$26.00 + GST per annum.

Remission applies to

All affected residential properties where the new low pressure pumps are connected to the household electricity supply, but excluding any property:

- With a pump owned and installed by a property owner prior to 1 July 2013,
- That requires a pressure sewer system as part of a subdivision of land that occurred after 1 July 2013, and
- That was vacant land prior to 4 September 2010.

Remission 6: Earthquake-affected properties

Objective

The objective of this remission is to provide rates relief to those ratepayers most affected by the earthquakes, whilst acknowledging that any such support is effectively paid for by those ratepayers less affected.

Conditions and criteria

Rates may be remitted in the following circumstances:

- For residential and "non-rateable" units unable to be occupied due to earthquake damage, all rates levied on the value of improvements will be remitted (i.e. rates will be charged on land value only, as if the property had been demolished). This remission will cease once the property becomes inhabited or inhabitable.
- For business properties which are only unable to be occupied due to a dangerously earthquake-damaged adjacent building, 30% of total rates will be remitted for the period that this

circumstance persists.

- For residential and "non-rateable" properties that are considered by the Council to be at risk of rock-fall, cliff collapse, unsafe access or retaining wall issues, and where the occupant has been instructed by the Council to vacate the property and issued with a notice under section 124 of the Building Act 2004, all rates will be 100% remitted. This remission will cease once the section 124 notice is lifted or, if the property is to be sold to the Crown, the date of settlement.
- For green-zoned properties in the Port Hills identified by the Council as being Mass Land Movement Class I risk, 100% of all rates will be remitted. This remission will cease at the earlier of;
 - The date at which a Council and /or Crown offer to purchase is either settled or rejected,
 - The date at which Council remediation work intended to protect the property is completed, or
 - 30 June 2017

Any new applications must be in writing, and any new remissions granted will not be back-dated prior to 1 July 2016. The Council may seek assurance or evidence from time to time that properties receiving these remissions remain eligible.

Remission applies to

All rating units.

Remission 7: Excess Water Rates

Objective

The Council considers that it is the ratepayer's responsibility to ensure the

integrity of water reticulation systems within their boundary. Therefore the Council expects that, in general, excess water rates must be paid in full by the ratepayer. However, the Council recognises that in some limited instances it is unreasonable to collect the full amount of excess water charges payable by a ratepayer.

The objective of this remission is to waive the payment of excess water supply rates where it is fair and equitable to do so.

Conditions and criteria

Council may consider remitting up to 100% of excess water rates when the ratepayer could not reasonably have been expected to know that a leak within their boundary has resulted in unusually high water consumption.

Remission applies to:

All ratepayers liable for excess water rates.

Remission 8: Central City Development Unit (CCDU) land intended for public realm

Objective

To recognise that land or portions of land acquired by CCDU which are currently rateable, will eventually become non-rateable as they are intended to be used for public realm (roads / footpaths / public space).

Conditions and criteria

Where the Council has agreed with CCDU to receive specifically defined parcels of currently rateable land for the purposes of public realm (roads, footpaths, public spaces), these parcels will be subject to a 100% remission of rates.

Remission applies to

Qualifying land owned by CCDU.

Remission 9: Flood damage arising from the 4 March 2014 and immediately subsequent flooding events

Objective

The objective of this remission is to provide rates relief to those ratepayers most affected by the early 2014 flooding events, to a broadly similar extent as the rates relief provided to those affected by earthquakes.

Conditions and criteria

A remission of 100% of rates may be applied to all affected residential and non-rateable properties, subject to the following conditions and criteria:

- The property must be unoccupied due to flood damage,
- Repairs to enable the property to be re-occupied must be suspended, pending completion of Council remediation activities, and
- The property must be acknowledged by relevant Council staff (Land Drainage Operations Manager or other manager within the Mayoral Flooding Taskforce) as being vulnerable to flood risk, and benefitting from planned Council remedial works.
- This remission will cease at the earlier of:
 - The date at which Council remediation work intended to protect the property is completed, or
 - 30 June 2017

Remission applies to

All identified residential rating units.

Remission 10: Other remissions deemed fair and equitable

Objective

To recognise that Council's policies for rates remission cannot contemplate all possible situations where it may be appropriate to remit rates.

Conditions and criteria

The Council may, by specific resolution, remit any rate or rates penalty when it considers it fair and equitable to do so.

Rates Postponement Policy

Objective

To assist owner-occupiers of property to continue living in their home when they do not have the financial capacity to pay their rates or where the payment of rates would create financial hardship.

The Rates Postponement Policy is primarily, but not exclusively, designed for ratepayers over 65 years of age. Younger ratepayers may apply and will be considered on their merits.

Postponement statement

Up to 100% of rates may be postponed for a period determined by the Council where the ratepayer is experiencing financial hardship.

Conditions and criteria

The postponement applies to properties that are the primary private residence owned and occupied by the ratepayer, and the ratepayer can demonstrate:

- a) they do not have the financial capacity to pay their rates; or
- b) the payment of rates would create financial hardship.

Written applications and a declaration of eligibility will generally be required for all postponements. However, staff may waive the written application provided they are satisfied there is good reason and provided that full details of the application are recorded.

Applications for postponement will be considered on their individual merits.

Rates penalties will not be applied or will be remitted for any rates that have been postponed.

The postponement will continue to apply until:

- a) the ratepayer ceases to be the owner or occupier of the rating unit; or
- b) the ratepayer ceases to use the property as their primary private residence; or
- c) the ratepayer recovers the ability to pay, or
- d) until a date specified by the Council at the time of granting the postponement;

whichever is the sooner.

Postponement applies to:

Any land owned and occupied by the ratepayer as their primary private residence.

Postponement – general issues

The postponed rates will remain a charge against the property and must be paid either when the property ceases to be the place of residence of the applicant or the criteria no longer apply. Postponed rates may include rate arrears owing from previous financial years.

A fee (effectively interest) will be charged annually where rates have been postponed. This fee will be calculated at the end of each rating year on the accrued rates postponed (including any fees outstanding) at the beginning of that financial year. The

fee will be based on the Council's estimated cost of borrowing as published in the Annual Plan.

Reserves and Other Funds

Reserves and Trust Funds
Capital Endowment Fund

RESERVES and TRUST FUNDS			FORECAST OPENING BALANCE 1 July 2016	DEPOSITS	WITHDRAWALS	FORECAST CLOSING BALANCE 30 June 2025
			(\$000)			
Special Funds & Reserves	Principal Activity	Purpose				
Capital Endowment Fund - Principal	Christchurch economic development, events and festivals, community grants	Inflation protected principal of a Fund that generates an ongoing income stream which can be applied to economic development and civic and community projects	99,867	17,162	-	117,029
Capital Endowment Fund - Allocatable	as above	Funds available for allocation after inflation protection of the Fund's principal	394	26,815	(19,867)	7,342
Capital Endowment Fund 2	as above	Invested in the Endeavour I-Cap Fund to fulfil the requirements of the main Capital Endowment fund that a proportion of that fund be invested locally	2,735	-	-	2,735
Housing Development Fund	Social housing	Separately funded Council activity (Social Housing)	24,053	153,580	(182,382)	(4,749)
Burwood Landfill Capping Fund	Refuse minimisation	Contributions set aside to fund the future capping of Cell A at Burwood Landfill	216	415	(332)	299
Historic Buildings Fund	Heritage protection	To provide for the purchase by Council of listed heritage buildings threatened with demolition, with the intention of reselling the building with a heritage covenant attached.	1,216	310	-	1,526
Community Loans Fund	Community support	To lend funds to community organisations to carry out capital projects	2,865	-	-	2,865
Dog Control Account	Animal control	Statutory requirement to set aside the surplus from all Dog Control Accounts	391	21,824	(20,675)	1,540
Non Conforming Uses Fund	City planning and development	To enable Council to purchase properties containing non-conforming uses causing nuisance to surrounding residential areas and inhibiting investment and redevelopment for residential purposes. The intention is to remove the buildings and extinguish existing use rights	1,782	688	-	2,470
Flood Defence Fund	Flood protection and control works	To fund flood defence works	250	500	-	750
Conferences Bridging Loan Fund	Christchurch economic development	To provide bridging finance to organisers to allow them to promote, market and prepare initial requirements for major events and conferences, repaid by first call on registrations	510	-	-	510
Cash in Lieu of Parking	Parking	To hold contributions from property developers in lieu of providing parking spaces. Used to develop parking facilities	611	236	-	847
Loan Repayment Reserve	All	To facilitate repayment of rate funded loans	-	466,373	(466,373)	-
Debt Repayment Reserve	All	To hold abnormal capital receipts unused at year end for use in funding future capital expenditure in lieu of borrowing, or reducing debt	159,598	-	(159,598)	-
Sandilands Contaminated Sites Remed	Social housing	To fund contaminated land remediation work at Social Housing sites	254	-	-	254
Businesscare - Commercial Waste Min	Refuse minimisation	For investment in initiatives that assist in the achievement of the Council's goal of zero waste to landfill by 2020	68	-	-	68
Misc Reserves	General	Minor reserves	34	2	-	36
Bertelsman Prize	City governance and decision making	For provision of in-house training programmes for elected members and staff which have an emphasis on improving excellence within the Council.	20	-	-	20
WD Community Awards Fund	Community grants	To provide an annual income for assisting in the study, research, or skills development of residents of the former Waimairi District (within criteria related to the Award).	22	8	-	30
Wairewa Reserve 3185	Flood protection and control works	To enable drainage works relative to Lake Forsyth	310	120	-	430
Wairewa Reserve 3586	Flood protection and control works	To enable letting out Lake Forsyth into the sea in times of flood	105	41	-	146
Development & Financial Contributions	Cemeteries	Development and financial contributions held for growth related capital expenditure	-	-	-	-
Development & Financial Contributions	Recreation and sport	Development and financial contributions held for growth related capital expenditure	-	-	-	-
Development & Financial Contributions	Libraries	Development and financial contributions held for growth related capital expenditure	385	-	-	385
Development & Financial Contributions	Parks and open spaces	Development and financial contributions held for growth related capital expenditure	11,101	15,524	(15,259)	11,366
Development & Financial Contributions	Road network; Active travel; Public transport	Development and financial contributions held for growth related capital expenditure	24	33,565	(33,565)	24
Development & Financial Contributions	Stormwater and flood protection	Development and financial contributions held for growth related capital expenditure	2,387	44,277	(44,277)	2,387
Development & Financial Contributions	Water supply	Development and financial contributions held for growth related capital expenditure	-	21,863	(21,863)	-
Development & Financial Contributions	Wastewater collection	Development and financial contributions held for growth related capital expenditure	-	52,467	(52,467)	-
Development & Financial Contributions	Wastewater treatment and disposal	Development and financial contributions held for growth related capital expenditure	-	25,920	(25,920)	-
			309,198	881,690	(1,042,578)	148,310

			FORECAST	DEPOSITS	WITHDRAWALS	FORECAST
			OPENING			CLOSING
			BALANCE			BALANCE
			1 July 2016			30 June 2025
			(\$000)			
Trusts & Bequests						
Housing Trusts & Bequests	Social housing	Various bequests made for the provision of Social Housing	446	172	-	618
Cemetery Bequests	Cemeteries	Various bequests made for the maintenance of cemeteries	68	26	-	94
CS Thomas Trust - Mona Vale	Garden and heritage parks	Funds set aside for restoration work at Mona Vale	37	14	-	51
Woolston Park Amateur Swim Club (W	Community grants	Scholarship programme including an Annual Talented Swimmer Scholarship and an Annual Potential Swimmer Scholarship utilising the former Woolston Park Amateur Swimming Club monies gifted to the Council	23	9	-	32
Parklands Tennis Club	Community support	Residual funds passed to the Council from the windup of the Parklands Tennis Club	18	7	-	25
19th Battalion Bequest	Parks and open spaces	Funds passed to the Council by the 19th Battalion and Armoured Regiment to help fund the maintenance of the 19th Battalion and Armoured Regiment Memorial area	7	-	-	7
Yaldhurst Hall Crawford Memorial	Community facilities	Funds left by Mr Crawford for capital improvements to the Hall	11	4	-	15
Sign of Kiwi Restoration Fund	Heritage protection	Funds set aside for restoration work at the Sign of the Kiwi	4	2	-	6
Fendalton Library Equipment Bequest	Libraries	Bequest made to fund equipment at the Fendalton Library	3	1	-	4
W A Sutton Art Gallery Bequest	Art Gallery	Bill Sutton's desire that any proceeds and benefits from copyright fees that might be charged be utilised for the acquisition and advancement of Canterbury Art	-	-	-	-
Earthquake Memorial	Community support	Funds set aside from Earthquake Mayoral Relief fund for a memorial	-	-	-	-
			617	235	-	852
TOTAL RESERVE FUNDS			309,815	881,925	(1,042,578)	149,162

Capital Endowment Fund

In April 2001, Council set up a Capital Endowment Fund of \$75 million. This fund was established using a share of the proceeds from the sale of Orion's investment in a gas company. The Fund provides an ongoing income stream which can be applied to economic development and civic and community projects.

Current Council resolutions in respect of the fund are:

1. that the income from the fund be allocated each year in the following way:
 - Economic Development 60%
 - Civic and Community 40%

The above general categories are reviewed on a three yearly cycle, the next review aligning with the 2018/28 Long Term Plan, or if the interest earned from the fund changes significantly (increase or decrease) within the intervening years.

2. that if desired, funding for a particular category be carried forward to another year,
3. that no single project be funded for more than three years, except in exceptional circumstances,
4. that the capital of the fund will not be used unless 80% of councillors vote in favour,
5. funds are managed in accordance with Council's Investment Policy.
6. With regards the Civic and Community portion; projects implement a strong community strategic plan, projects are of city-wide benefit, priority is given to new community facilities, only projects greater than \$50k will be considered.

Plan Fund Movements:

2015/16		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		\$000								
97,674	Capital opening balance	99,867	101,465	103,088	104,840	106,623	108,542	110,496	112,595	114,734
1,660	Plus inflation protection	1,598	1,623	1,752	1,782	1,919	1,954	2,099	2,139	2,295
(872)	Less allocations from capital									
98,462	Total inflation protected Capital closing balance	101,465	103,088	104,840	106,623	108,542	110,496	112,595	114,734	117,029
234	Unallocated funds brought forward	394	789	1,068	1,345	1,674	1,952	2,826	3,830	5,533
2,745	Plus net Interest earnings excluding inflation protection	2,683	2,538	2,466	2,518	2,467	3,063	3,193	3,892	3,998
2,980	Funds available for distribution	3,077	3,327	3,534	3,863	4,141	5,015	6,019	7,722	9,531
(3,294)	Less allocations from revenue	(2,288)	(2,259)	(2,189)	(2,189)	(2,189)	(2,189)	(2,189)	(2,189)	(2,189)
(314)	Unallocated funds carried forward	789	1,068	1,345	1,674	1,952	2,826	3,830	5,533	7,342

Capital Funding Allocations:

Civic and Community Initiatives

- Civic and Community Grants
- Participatory Democracy, Sensing City and related projects
- 872 Suburban Masterplans debt servicing

872 Total Capital Allocations

Plan Revenue Funding Allocations:

2015/16

\$000

2016/17 2017/18 2018/19 2019/20 2020/21 2021/22 2022/23 2023/24 2024/25

Economic Development Initiatives

977	CDC special projects									
977	CCT special projects	958	939	939	939	939	939	939	939	939

Community Events

1,050	Events (Cup & Show Week, PGA Golf, Antarctic Festival, Mountain Bike Race)	600	600	600	600	600	600	600	600	600
200	World Bowls									
90	Mountain Bike Racing	80	70							
	Golden Oldies Tournament		200							
	Events (Unallocated)	650	450	650	650	650	650	650	650	650

Civic and Community Initiatives

Civic and Community Grants

<u>3,294</u> Total Revenue Allocations	<u>2,288</u>	<u>2,259</u>	<u>2,189</u>	<u>2,189</u>	<u>2,189</u>	<u>2,189</u>	<u>2,189</u>	<u>2,189</u>	<u>2,189</u>
---	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

<u><u>4,166</u></u> Total Allocations	<u><u>2,288</u></u>	<u><u>2,259</u></u>	<u><u>2,189</u></u>	<u><u>2,189</u></u>	<u><u>2,189</u></u>	<u><u>2,189</u></u>	<u><u>2,189</u></u>	<u><u>2,189</u></u>	<u><u>2,189</u></u>
--	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------