

# ANNUAL REPORT SUMMARY **2017**



## INTRODUCTION FROM THE MAYOR AND CHIEF EXECUTIVE

**As we report back on another strong financial year, it is clear that working collaboratively with our community and stakeholders has once again provided huge benefits to our district.**

We have ended 2016/17 in a strong financial position and with a number of milestones achieved. Our financial position remains robust and our district has continued to enjoy a growing reputation for its excellent quality of life.

This is all, of course, very pleasing but it is not something Council has achieved on its own. Our achievements and the decisions made on your behalf are a reflection of our passionate and motivated community and of the powerful relationships we have built with many of our stakeholders.

The year has seen an ongoing investment in key infrastructure – water, wastewater and roads – as Waipa continues to deal with and prepare for the significant growth projected for our district. This year we completed 80 per cent of our planned capital works programme, investing \$37.6 million across the district.

As part of that investment we completed some major projects, including the brand new Te Awamutu library and the Cambridge roundabout and town entrance.

We have also kept our commitment to the Cambridge community, taking major steps forward on the long-awaited redevelopment of the Cambridge pool. This project continues to attract huge community support, illustrated by a \$100,000 donation from the Cambridge Lions Club. At the time of writing we had raised \$800,000 and we look forward to ongoing community support as we drive towards our \$2.1 million fundraising target.

Working collaboratively with key stakeholders on major initiatives was again a key theme for our Council. During the year we formally committed to the Waikato Plan alongside other Waikato-based councils and a range of other organisations including iwi, the NZ Transport Agency and the Waikato District Health Board.

Working collaboratively on the Waikato Plan will allow our wider region to speak with one voice about key issues that impact significantly on our and other communities. Locally we have continued to work with iwi partners through the implications of Treaty settlements and future co-management arrangements.

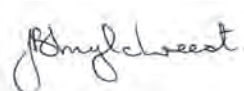
The Waikato Plan is just one of the initiatives from the Waikato Mayoral Forum which aim to gain efficiencies for ratepayers through improved collaboration. Another example is our agreement, alongside Hamilton City Council, to consult on forming a non-asset owning shared waters

management company to jointly manage our water and wastewater services. We are also awaiting the outcome of the official enquiry into the Havelock water contamination event as this may also impact upon the way all councils manage water in the future.

Water in fact has continued to be a strong focus for us. This year our Council signed a Memorandum of Understanding with the Department of Corrections to take wastewater from the expanded Waikeria facility and concentrate our waste treatment into a single high performing plant in Te Awamutu. This will make the existing plants at Waikeria and Tokanui redundant and will result in an improvement to our local waterways.

As we move towards the development of our draft 10-Year Plan 2018-2028 our focus on having an engaged and informed community will continue. Our Council will continue to put strong effort into communicating on a variety of issues and in a variety of ways. An engaged community is a stronger community and a stronger community makes for a better Council.

Finally, we would like to thank the people of the Waipa for the role they play in helping make our district stronger and more vibrant. We continue to encourage you to share your views and look forward to working with you over the coming year.



**Jim Mylchreest JP**  
MAYOR



**Garry Dyet JP**  
CHIEF EXECUTIVE



# FINANCIAL SUMMARY 2016/17

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The following summary financial statements were extracted from the full audited financial report of Waipa District Council for 30 June 2017. The summary financial statements do not include all the disclosures provided in the full financial statements and cannot be expected to provide as complete an understanding as provided by the full financial statements.

This summary and the full annual report were authorised for issue by the Council on 26 September 2017. The full annual report is available from Council offices or can be downloaded at [www.waipadc.govt.nz](http://www.waipadc.govt.nz).

An unmodified audit report was issued on the full financial statements.

# FINANCIAL SUMMARY STATEMENTS

	2017 Actual \$000's	2017 Budget \$000's	2016 Actual \$000's
<b>STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR ENDED 30 JUNE 2017</b>			
Operating Income	101,917	77,373	94,006
Operating Expenditure	70,889	65,838	66,287
Finance costs	1,119	903	807
<b>Operating Surplus</b>	<b>\$29,909</b>	<b>\$10,632</b>	<b>\$26,912</b>
<b>OTHER COMPREHENSIVE REVENUE AND EXPENSE RECOGNISED DIRECTLY IN EQUITY</b>			
Property Plant and Equipment Revaluation gains / (losses) taken to equity	156,330	27,836	8,562
Intangible gains / (losses) taken to equity	(11)	-	180
Investment gains / (losses) taken to equity	10,409	-	-
Cash flow hedges gains / (losses) taken to equity	444	114	(526)
<b>Total Other Comprehensive Revenue and Expense for the Year</b>	<b>\$167,172</b>	<b>\$27,950</b>	<b>\$8,216</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>	<b>\$197,081</b>	<b>\$38,582</b>	<b>\$35,128</b>
<b>STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2017</b>			
Balance at 1 July	1,333,746	1,329,990	1,298,618
Total Comprehensive Revenue and Expense for the year	197,081	38,582	35,128
<b>Total Equity at End of the Year</b>	<b>\$1,530,827</b>	<b>\$1,368,572</b>	<b>\$1,333,746</b>
<b>EQUITY REPRESENTED BY:</b>			
Retained Earnings	432,860	402,340	400,781
Other Reserves	1,097,967	966,232	932,965
<b>Total Equity</b>	<b>\$1,530,827</b>	<b>\$1,368,572</b>	<b>\$1,333,746</b>
<b>STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2017</b>			
Current Assets	23,536	7,162	22,855
Non current Assets	1,535,134	1,402,570	1,339,070
<b>Total Assets</b>	<b>1,558,670</b>	<b>1,409,732</b>	<b>1,361,925</b>
Current Liabilities	19,779	21,631	12,597
Non Current Liabilities	8,064	19,529	15,582
Total Liabilities	27,843	41,160	28,179
<b>Equity and Net Assets</b>	<b>\$1,530,827</b>	<b>\$1,368,572</b>	<b>\$1,333,746</b>
<b>STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2017</b>			
Net Cash Flows from Operating Activities	36,849	26,512	32,084
Net Cash Flows used in Investing Activities	(42,008)	(41,819)	(28,168)
Net Cash Flows used in Financing Activities	(24)	11,500	(23)
Net Increase/(Decrease) in Cash and Cash Equivalents	(5,183)	(3,807)	3,893
Cash and Cash Equivalents at the beginning of the year	15,452	5,519	11,559
<b>Cash and Cash Equivalents at the end of the year</b>	<b>\$10,269</b>	<b>\$1,712</b>	<b>\$15,452</b>



# NET COSTS

<b>2017 NET MOVEMENT</b>	<b>2017 Actual 000s</b>	<b>2017 Annual Plan Budget 000s</b>
Governance	6,816	7,175
Planning and Regulatory	1,063	1,771
Community Services and Facilities	14,961	11,366
Roads and Footpaths	13,639	12,781
Stormwater	2,834	2,872
Wastewater Treatment & Disposal	5,591	5,915
Water Treatment & Supply	3,621	3,912

## ADDITIONAL DISCLOSURES AND ACCOUNTING POLICIES

### Reporting Entity

Waipa District Council is a territorial local authority governed by the Local Government Act 2002. The group consists of the ultimate parent, Waipa District Council, and the Waipa Community Facilities Trust. The financial statements are for the council and group. The full Financial Statements have been prepared in accordance with the requirements of the Local Government Act 2002, which include the requirement to comply with generally accepted accounting practice in New Zealand. The full financial statements have been prepared in accordance with Tier 1 PBE accounting standards and comply with PBE standards. This summary complies with FRS 43 and this Standard does not include a requirement to comply with New Zealand GAAP or PBE standards. These summary financial statements are for the year ended 30 June 2017.

### Measurement Base

The financial statements have been prepared on a historical cost basis, modified by the revaluation of certain assets. The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Significant Variances Against Budget Include:

### STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

- Rates revenue is \$3.2 million higher than budget. This relates to the re-allocation of targeted water supply rates from fees and charges.

- Fees and charges revenue received is \$171,000 less than budget. Additional revenue has been received; \$787,000 of this is from greater than anticipated consent applications; \$1,185,000 is district pools, this relates to recovery of expenses from the Waipa Community Facilities Trust, \$293,000; and revenue from the Community Facilities Trust on consolidation, \$1.2 million. The additional fees and charges revenue has been offset by the re-allocation of targeted water supply rates to rates.
- Gain on revaluation of Forestry and Investment Properties was \$3.3 million higher than budget due to current market conditions.
- The value of infrastructure assets gifted from developers was \$13 million greater than budget; this relates to the timing of receiving assets from developers; and also includes gifting from Te Awa River Ride Charitable Trust of the Te Awa River Ride of several kilometres of trail within Waipa district between Lake Karapiro and the Avantidrome, \$3.7 million.
- Increase in finance income due to greater than anticipated levels of cash and short term arbitrage arrangements.
- Subsidies and grants are \$1.6 million greater than budget due to NZTA funding towards the new roundabout at the intersection of Victoria and Cambridge Roads.
- Other expenses are \$4.5 million higher than budget. This is made up of:
  - Loss on disposal of infrastructure assets being \$2 million higher than budget.
  - The 2016/17 budget included a gain on sale from property developments in Cambridge. Due to various geotechnical and title issues the sale of these developments have been delayed - \$2.4 million.
  - In October 2015, the Finance and Corporate Committee resolved for Council to sell the Albert Park Grandstand facility to the Grandstand Community Trust for \$1.00. This resulted in a loss on disposal of \$834,000 and the loss has been expensed in the current year.
  - Transfer and impairment of prior year capital costs to operating costs for capital projects that are no longer proceeding or the scope has significantly changed. These include Cambridge Pool Development, \$861,000 and Renewal of Pensioner Housing Palmer Street, \$142,000.



- ▶ Transfer of Structure Plan budgets from a capital expense to operating expense, this cost will be loan funded over a ten year period, \$360,000.
- ▶ Savings across all activities within Support Services; the biggest savings were in costs budgeted for Council occupied buildings and professional services.
- ▶ Gain on revaluation of Property Plant and Equipment \$128 million greater than budget. \$111 million relates to the gain on land and buildings, the previous land and building revaluation was completed in 2014. Since that time Council's portfolio has increased in value and the revaluation has taken into account the market movement, as well as zone changes and the new Waipa District Plan.

### STATEMENT OF FINANCIAL POSITION

- ▶ The higher cash balance at year end is due to the opening balance being considerably higher than anticipated, as well as additional cash received from interest revenue and reserve and development contributions. This is also due to the timing of capital work, particularly development related projects.
- ▶ Other comprehensive income includes investments in CCOs' being \$10.4 million greater than budget due to the revaluation of Council's investment in Waikato Regional Airport Limited to fair value.
- ▶ Borrowings at year end are \$11.5 million lower than budget. This is due to the higher than anticipated cash balance at the end of the 2015/16 financial year, additional revenue received and timing of capital works

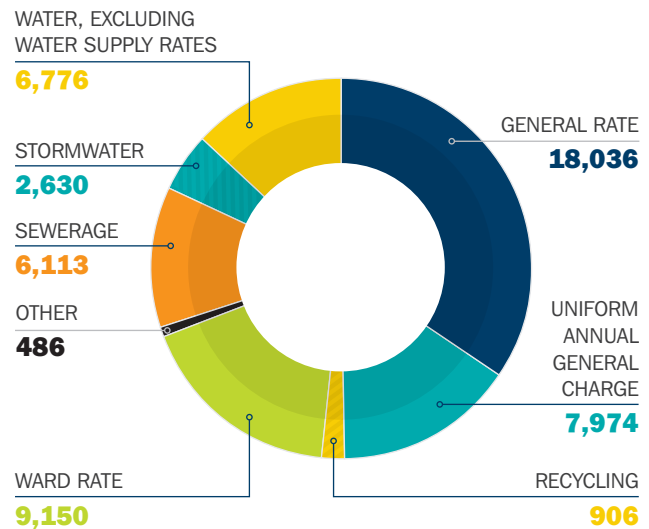
### Capital Commitments and Contingent Liabilities

Council has contracts committing it to spend \$10.6 million on future capital works (2016 \$11.5 million). Contingent liabilities which are dependent on other future events, are \$624,000 (2016 \$781,000).

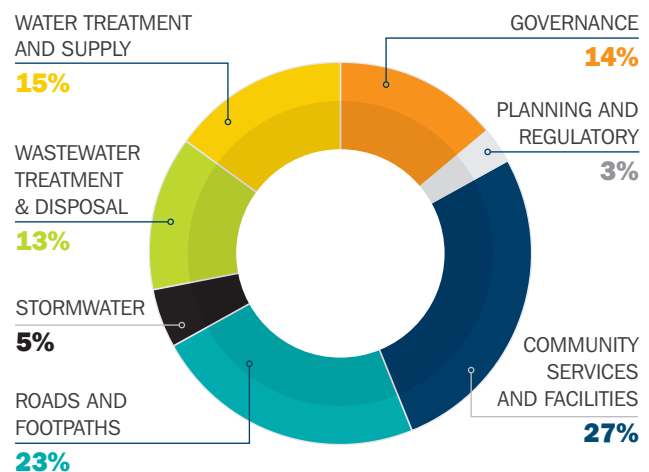
### Related Parties

Council entered into a lease arrangement with Waipa Community Facilities Trust in 2013, to occupy the Trust Waikato Te Awamutu Event Centre and the Cambridge Swimming Pool Complex. The lease covers a term of twenty years and attracts a rental charge of one dollar plus GST per annum, payable on 16 September each year.

## RATES COLLECTED



## WHAT WERE THE RATES SPENT ON?



# HOW WE DID

Our projects and work programmes are contained in eight groups of activities. This table summarises how we did, where we met expectations and where we need to improve. Our performance measures provide us with targets to meet, such as responsiveness, safety, timeliness, meeting statutory requirements and compliance.

## NON-FINANCIAL SUMMARY

GROUP OF ACTIVITY	ACHIEVED	NOT ACHIEVED
Governance	4	1
Planning and Regulatory	7	3
Community Facilities	17	4
Roads and Footpaths*	5	1
Stormwater	8	0
Wastewater	8	0
Water Supply	22	7
Support Services	1	1

\*One additional measure is uncertain - Reporting on this measure is dependent upon an externally supplied and managed system. An issue with that system has resulted with two results being reported; one being 96% and the other being 90%. The external party is unable to rectify the issue within the timeframes required for this document.



Waipa kids celebrate at Friday Finale, a street festival to farewell the World Masters Games visitors.



# COMMUNITY FEEDBACK

Each year we check in with our community to see how satisfied residents and ratepayers are with their council's performance.

## KEY RESULTS

**1** Residents have maintained their high level of pride in the district (73%) and there has been a slight increase in the percentage of residents who are 'very satisfied' with our overall performance (39%). Satisfaction is highest in relation to public facilities and infrastructure (65%) and lowest in relation to stormwater, regulatory services and some aspects of roading.

## OVERALL PERFORMANCE SUMMARY

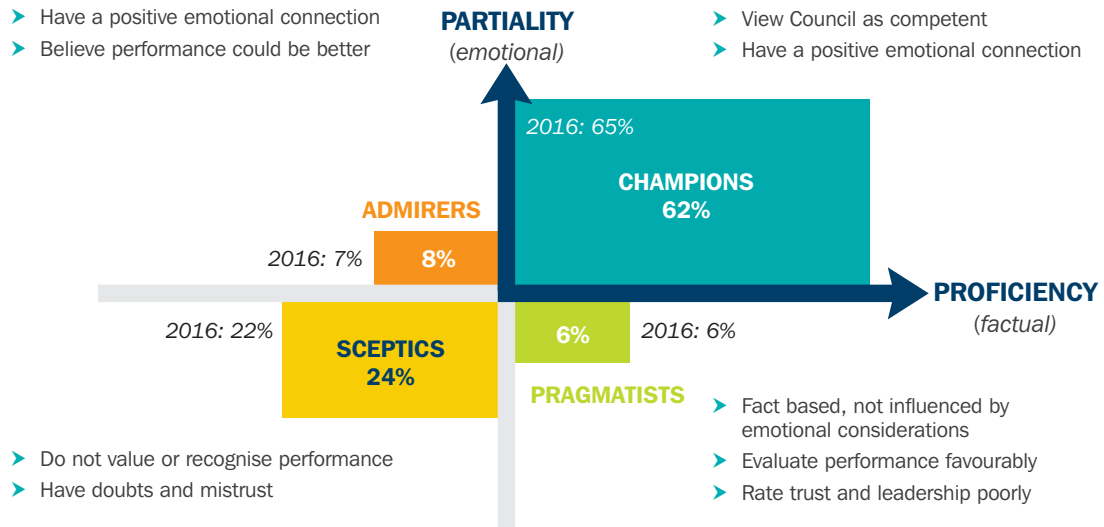
	POOR (%1-4)	INDIFFERENT (%5-7)	SATISFIED (%8-10)	SATISFACTION BY WARD			
				2016 (%8-10)	Don't know	Cambridge	Te Awamutu
Pride in the Waipa district	25%	73%		71%	0%	75%	71%
Satisfaction with community boards	10%	58%	32%	29%	17%	33%	31%
Overall reputation	7%	53%	39%	44%	2%	38%	41%
➤ Leadership	11%	48%	41%	39%	3%	37%	46%
➤ Trust	14%	51%	35%	32%	3%	34%	36%
➤ Financial performance	13%	59%	28%	25%	13%	27%	29%
➤ Service quality		52%	42%	45%	1%	38%	48%
Overall value for money	20%	52%	28%	29%	5%	27%	30%
Service, infrastructure and public facilities		52%	42%	45%	1%	38%	48%
➤ Overall water management	8%	46%	46%	43%	14%	44%	49%
➤ Overall roads and footpaths	6%	49%	45%	41%	1%	51%	38%
➤ Overall public facilities		33%	65% ▲	59% ▼	5%	59%	72%
➤ Regulatory services	11%	52%	37%	43%	13%	35%	39%

Source: Waipa District Council Annual Residents Survey Report. Key Research June 2017

**2** We have also maintained our strong reputation with the majority of residents classified as 'Champions' (62%), trusting and supporting in our vision and leadership. Our reputation is considered 'Excellent'.



## REPUTATION PROFILE



Source: Waipa District Council Annual Residents Survey Report. Key Research June 2017

- 3 A number of factors that influence our reputation also scored higher than last year; 'spending wisely', 'competency to achieve good outcomes' and 'working in the best interests of the community'.
- 4 We can enhance our reputation further by educating residents on how we provide value for money in regards to rates and other fees and demonstrating how we are prudent in our financial management.

## OVERALL LEVEL PERFORMANCE: IMPROVEMENT OPPORTUNITIES



- 5 In line with last year's results only 16 per cent of residents say they have a 'good knowledge' of our activities. Only 56 per cent of residents recognise our Community Boards act as community advocates.

For a full presentation of the results please see Council's website.

# A 12 MONTH SNAPSHOT

## JULY 2016

### WATER METERS CONTRACT LET

In July, we awarded the contract to roll out water meters across those parts of the district that don't already have them.

Around 9,800 residential properties in Cambridge, Te Awamutu and Kihikihi saw meters installed between August 2016 and June 2017.

Although meters are installed, water bills will not be sent out until 2018, and not before everyone receives two mock invoices to show how much water has been used – and what it would have cost.

Council resolved to install water meters in 2012 to help defer the capital cost of water infrastructure.

## AUGUST 2016

### WAIPA 'TIKI TOUR' RELEASED

We created a new web-based tool to help people better understand what our Council actually does.

[www.tikitour.co.nz](http://www.tikitour.co.nz) was created to help people better understand the role of a council and a councillor. The interactive online tool takes visitors on an animated tour of a typical New Zealand town, taking them through the range of activities councils are involved in.

The tool was launched ahead of the local government elections to shine the spotlight on, and help people better understand the role of Council and of elected members.



## SEPTEMBER 2016

### PLAYGROUND PLANS REVEALED

Plans for an expansive new playground at Te Awamutu were revealed for community feedback.

Council set aside \$395,000 to expand the current playground by the Trust Waikato Te Awamutu Events Centre and build a new play space in Pioneer Park by the Mangaohoi Stream.

The playground expansion and upgrade is part of the wider Te Awamutu hub project which will be anchored by the new library and potentially a discovery centre.



## OCTOBER 2016

### NEW TE AWAMUTU LIBRARY OPENED

Nearly 2,500 people poured through the doors of Te Awamutu's new library on opening day.

Mayor Jim Mylchreest officially opened the building during an on-site ceremony, followed by an opening celebration with live music, face painting, competitions and outdoor games.

In between answering queries and assisting with new memberships, library staff issued 2,351 items on opening day.

Work on the 1,400 square metre facility began in December 2015 and was completed on time and on budget for a total cost of \$4.4 million.



## NOVEMBER 2016

### NEW WEBSITE LAUNCHED

[www.investwaipa.co.nz](http://www.investwaipa.co.nz) was launched to help deal with a growing number of enquiries from people looking to invest in Waipa district.

Council recognises that setting up a business is hard enough and it's our job to make it easier, not harder. The website helps potential investors and business owners save time and money by providing clear information, early, on Council processes.

[www.investwaipa.co.nz](http://www.investwaipa.co.nz) provides entry level information for new businesses as well as more complex data. It has a large section on how to get a business started including a step-by-step approach to local rules and regulations.

## DECEMBER 2016

### FIRST TRAFFIC LIGHTS TURNED ON

Waipa's first ever Council-owned traffic lights were turned on this year. The lights control the intersection of Norfolk Drive and Victoria Road in Cambridge and were part of a wider Cambridge North project.

The project, which included the extension of Norfolk Drive, connects Cambridge North to the rest of the town and also allows for forecast growth. Other work included widening Victoria Road, installing wastewater and storm water infrastructure, building a shared footpath/cycleway and installing new pedestrian crossings, kerbing and planting.







## JANUARY 2017

### DAMBUSTERS ARRIVED IN TE AWAMUTU

Te Awamutu museum hosted the popular exhibition 'Dambusters: Boffins, Bravery and Bouncing Bombs' from the Air Force Museum of New Zealand.

The exhibition explored the extraordinary story of the Dambusters raids on the Ruhr Valley dams in 1943. It detailed the planning that went into the raids, the science behind the 'bouncing bombs' and the aftermath for the men involved as well as the Ruhr Valley community.

The exhibition proved to be one of the most popular the museum has hosted with more than 3,500 people visiting it in the five months it was on show.

## FEBRUARY 2017

### COUNCIL CONFIRMED LAND PURCHASE

Council purchased a block of land in Te Awamutu which may unlock land for affordable housing.

The 3.7 hectares was purchased for \$695,000 and is targeted for affordable housing, including allowing first-time buyers and young families into Te Awamutu's housing market.

Council will also consider using the site for pensioner housing. The land is just a short distance from a major shopping centre and a range of services.

The land is currently zoned rural, meaning any development would require a District Plan change and the associated public consultation.

## MARCH 2017

### CAMBRIDGE ROUNDABOUT OPENED FOR TRAFFIC

Work began in January to build a new roundabout at the intersection of Victoria and Cambridge Roads.

The \$3.1 million project included a suite of work to improve the entrance to Cambridge - a landscaped median strip between Victoria Road and Queen Street, the closure of part of Lake Street bordering Lake Te Ko Utu, two-laning Whittaker Street, new pathways and cycleways, improved footpaths and street lighting, pedestrian crossings on Queen Street, Victoria Street and Hamilton Road and more parking by Lake Te Ko Utu.

The project also included restoring and moving the historic Lake Te Ko Utu gates which marked the entrance to the lake.

The roundabout is used by around 21,000 cars every day.





## APRIL 2017

### WORLD MASTERS GAMES IN WAIPA

Waipa was proud to host two key sports, rowing and track cycling, as New Zealand became the destination for 25,000 people from 100 countries, participating in the World Masters Games 2017.

Around 1,300 athletes competed at Mighty River Domain on Lake Karapiro and the Avantidrome. Waipa also hosted their supporters, family and friends over a bustling period.

During the Games, Council delivered community events to showcase Waipa to the world. The week of racing offered free fitness activities across the district. To farewell the athletes and supporters we celebrated with a street party for the whole family to enjoy involving food stalls, street entertainers, musicians, face painting, glow dancers, fire hoop displays, free ice cream (thanks to Fonterra)... and more.

## JUNE 2017

### CAMBRIDGE POOL GETS THE GREEN LIGHT

In June Council asked the community whether or not it should increase the budget for the Cambridge pool to \$16.5 million and add a range of new features.

More than 700 people responded, with 80 per cent favouring the additional expense. With clear community support, Council gave the green light.

The agreed plans mean the Cambridge Pool complex will include an upgrade of the existing outdoor pool, a new 10-lane indoor pool and learners' pool, a hydrotherapy pool, spa and sauna and a children's splash pad. There will be increased seating and a community room as well as car-parking and landscaping.



## MAY 2017

### HUGE GROWTH PREDICTED

Forecasts suggested a further 25,000 people will live in Waipa by 2050, bringing our population to nearly 75,000. The increase will mean a further 14,000 people for Cambridge, 5,400 in Te Awamutu and Kihikihi and more than 6,000 additional residents spread around the rest of the district.

Council shared a draft strategy with the community detailing new plans to cater for this projected growth.

For Cambridge, the plans included two new growth cells allowing for more than 3,500 new houses as well as two new neighbourhood shopping centres. In Te Awamutu, eight residential growth cells and two industrial growth cells are signalled for development before 2035.



ONX 19017

## Independent Auditor's Report

### To the readers of Waipa District Council's summary of the annual report for the year ended 30 June 2017

The summary of the annual report was derived from the annual report of the Waipa District Council (the District Council) for the year ended 30 June 2017.

The summary of the annual report comprises the following summary statements on pages 4 to 7:

- the summary statement of financial position as at 30 June 2017;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended 30 June 2017;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary service performance information.

### Opinion

In our opinion:

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

### Summary of the annual report

The summary of the annual report does not contain all the disclosures required by generally accepted practice in New Zealand. Reading the summary of the annual report and the auditor's report thereon, therefore, is not a substitute for reading the full annual report and the auditor's report thereon.

The summary of the annual report does not reflect the effects of events that occurred subsequent to the date of our auditor's report on the full annual report.

### The full annual report and our audit report thereon

We expressed an unmodified audit opinion on the information we audited in the full annual report for the year ended 30 June 2017 in our auditor's report dated 26 September 2017.

### Council's responsibility for the summary of the annual report

The Council is responsible for preparing the summary of the annual report which includes preparing summary statements, in accordance with PBE FRS-43: *Summary Financial Statements*.



## **Auditor's responsibility**

Our responsibility is to express an opinion on whether the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the full annual report and whether the summary statements comply with PBE FRS 43: *Summary Financial Statements*.

Our opinion on the summary of the annual report is based on our procedures, which were carried out in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

In addition to our audit and our report on the disclosure requirements, we have carried out engagements in the areas of audit amendments to the long term plan and assignment in the area of the debenture trust deed, which are compatible with those independence requirements. Other than these engagements we have no relationship with or interests in the District Council or its subsidiaries and controlled entities.

A handwritten signature in black ink, appearing to read 'D Walker', with the date '26/9/2017' written below it.

David Walker,  
Audit New Zealand  
On behalf of the Auditor-General  
Auckland, New Zealand  
26 September 2017



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